



Union High School District

**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill

**THURSDAY, MARCH 15, 2018
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 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.

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 discussion or 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 cell 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, MARCH 15, 2018
6:30 PM**

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

PRELIMINARY FUNCTIONS (ITEMS 1 – 6)

- 1. CALL TO ORDER 5:00 PM
 - A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (2A-D)
- 2. **CLOSED SESSION** **5:01 PM**
 - A. STUDENT RECORDS
To consider Student Records Challenge pursuant to Board Policy 5125.3, Education Code section 49070, and California Administrative Code, Title 5, Section 436. (Case # 2018-066RC)
 - B. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS
To consider and/or deliberate on student discipline matters. (Case #2018-069SD, Case #2018-071SD & Case #2018-073SD)
 - C. PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, PERFORMANCE EVALUATION, DISCIPLINE/DISMISSAL/RELEASE
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.*
 - D. NEGOTIATIONS / EMPLOYEE ORGANIZATIONS
To conference with labor negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (4)
Employee Organizations: California School Employees Association

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

- 3. RECONVENE REGULAR BOARD MEETING / CALL TO ORDER BOARD PRESIDENT
 - A. WELCOME / MEETING PROTOCOL REMARKS
 - B. PLEDGE OF ALLEGIANCE
- 4. REPORT OUT OF CLOSED SESSION / ACTION
 - A. REPORT OUT OF CLOSED SESSION
 - B. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS ACTION
Consideration/action on student discipline of the following: Case #2018-069SD, Case #2018-071SD & Case #2018-073SD.
 - Roll Call / Board Members only
- 5. APPROVAL OF AGENDA
Motion by _____, second by _____, to approve the agenda of March 15, 2018, Regular Board Meeting of the San Dieguito Union High School District, as presented.

- 6. APPROVAL OF MINUTES (5) / FEBRUARY 8, 2018 BOARD WORKSHOP & REGULAR MEETING, AND FEBRUARY 21, 28 AND MARCH 7, 2018 BOARD WORKSHOP & SPECIAL MEETINGS
 - A. FEBRUARY 8, 2018 BOARD WORKSHOP & REGULAR MEETING & MARCH 7, 2017 SPECIAL MEETING
Motion by _____, second by _____, to approve the minutes (3) of the February 8, 2018 Board Workshop and Regular Meeting, and March 7, 2018 Special Meeting, as shown in the attached supplements.
 - B. FEBRUARY 21, 2018 BOARD WORKSHOP
Motion by _____, second by _____, to approve the minutes (1) of the February 21, 2018 Board Workshop, as shown in the attached supplement.
 - C. FEBRUARY 28, SPECIAL MEETING
Motion by _____, second by _____, to approve the minutes (1) of the February 28, 2018 Special Meeting, as shown in the attached supplement.

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

- 7. STUDENT UPDATES.....STUDENT BOARD REPRESENTATIVES
- 8. REPORTS AND UPDATES
 - A. BOARD OF TRUSTEES..... BOARD OF TRUSTEES
 - B. SUPERINTENDENT ERIC DILL, SUPERINTENDENT
- 9. SCHOOL/DEPARTMENT/DISTRICT UPDATES
 - A. LCAP PRIORITY: SCHOOL CONNECTEDNESS/WELLNESS
..... ADAM CAMACHO, PRINCIPAL/SAN DIEGUITO ACADEMY
 - B. SPECIAL EDUCATION TASK FORCE.....MARK MILLER, ASSOC SUPERINTENDENT
- 10. PUBLIC COMMENTS

In accordance with the Brown Act, unless placed on the published agenda, no discussion or action may be taken by the Board of Trustees on non-agenda items; however, the Board may 1) acknowledge receipt of the information; 2) refer the matter to staff for further study; or 3) refer the matter to a future agenda. (See *Board Agenda Cover Sheet for further information on public comments.*)

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 the Consent Item number.

11. SUPERINTENDENT

- A. GIFTS AND DONATIONS
Accept the gifts and donations, as shown in the attached supplements.
- B. FIELD TRIP REQUESTS
Accept the field trips, as shown in the attached supplements.

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

Approve/ratify entering into the following agreement and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute the agreements:

1. Brandman University San Diego, part of the Chapman University System, for the District to provide supervision and ongoing support/mentoring for University student interns, during the period March 1, 2018 through February 28, 2020, unless terminated by mutual consent with 60-day advance written notice, at no cost to the District.
2. National University, for the District to provide student teaching to students enrolled in the University's teacher training curricula and/or practicum experience to students enrolled in the University's student counseling and other credential curricula, during the period March 16, 2018 until terminated with 30-day advance notice, at no cost to the District.

13. EDUCATIONAL SERVICES**A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreement and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute the agreement:

1. San Diego County Superintendent of Schools, for Michael Grove (Consultant), to travel to and attend the Curriculum and Instruction Steering Committee (CISC) Leadership Symposium, during the period February 21, 2018 through February 23, 2018, to be paid for by San Diego County Superintendent of Schools.
2. San Diego County Superintendent of Schools, for Associate Superintendent Michael Grove and Principals Cara Dolnik, Rob Coppo, Reno Medina, Adam Camacho, and Brie Weatherford to travel and attend the Courageous Principals at Deloitte University, during the period April 13, 2018 through April 15, 2018, to be paid for by San Diego County Superintendent of Schools.
3. San Diego State Research Foundation and the Southern Counties California Arts Project, to provide support and facilitation in writing a Strategic Arts Education Plan for the District, during the period March 16, 2018 through June 30, 2018, in an amount not to exceed \$4,000.00, to be expended from the General Fund/Unrestricted 01-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

14. ADMINISTRATIVE SERVICES**A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. San Joaquin County Office of Education, Center for Educational Development and Research, to provide setup/configuration and support of integration components and services to allow bidirectional data transfer between Special Education Information System (SEIS) and District's Student Information System (SIS), effective March 16, 2018 and continuing for 36 months from the System Launch Date, unless terminated by mutual consent with 30-day advance written notice, in the amount of \$4,000.00 for initial implementation and annual maintenance fee of \$1.50 per the District Special Education student count, to be expended from the General Fund/Unrestricted 01-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

SPECIAL EDUCATION**C. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL / NON-PUBLIC AGENCY CONTRACTS, INDEPENDENT CONTRACTOR AGREEMENTS, AND/OR MEMORANDUMS OF UNDERSTANDING**

Approve 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 Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute all pertinent documents:

1. Coast Music Therapy, Inc. (NPA), to provide music therapy, assessments, and IEP support in an educational setting, during the period February 1, 2018 through June 30,2018, at the rates shown in the attachment, to be expended from the General Fund/Restricted 01-00.
2. Robyn Moses, (ICA), to provide a psychoeducational assessment, to include consultation with site staff, parents and student, report writing, and presentation of final results, during the period February 1, 2018 through June 30,2018, at the rates shown in the attachment, to be expended from the General Fund/Restricted 01-00.

D. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

E. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund/Restricted 01-00, and authorize the Director of School & Student Services to execute the agreements:

1. Student Case #2018-072 PS, for special education related services through February 1, 2019, in the amount of \$12,850.00.
2. Student Case #2018-75PS, for special education related services through June 30, 2019, in the amount of \$43,650.00.

PUPIL SERVICES

F. APPROVAL/RATIFICATION OF AGREEMENTS

(None Submitted)

G. APPROVAL/RATIFICATION OF AMENDMENTS TO AGREEMENTS

(None Submitted)

15. BUSINESS SERVICES

BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. County of San Diego, Health and Human Services Agency, to provide a System Data Agreement (SDA) for direct certification data matching to confirm eligibility for free or reduced school lunch/breakfast, during the period March 16, 2018 and continuing until terminated by mutual agreement, at no cost to the District.
2. En Pointe Technologies Sales, LLC, to provide volume licensing for Microsoft Education Solutions, during the period February 7, 2018 through February 6, 2021, in an amount not to exceed \$55,260.00, to be expended from the General Fund/Unrestricted 01-00.
3. Hanover Research Council, LLC, to provide research services, including custom research reports; survey design, administration and analysis; interviews with industry/issue experts; secondary research; data analysis; and benchmarking, phone based consultations with an account team member, and Hanover's Online Education Library, during the period June 20, 2018 through June 19, 2021, in the amount of \$141,145.00 plus incidental costs, to be expended from the General Fund/Unrestricted 01-00.
4. Solution Tree, Inc., to provide onsite professional development with speaker Martha Kaufelt, on February 26, 2018, in an amount not to exceed \$6,200.00, to be expended from the General Fund/Unrestricted 01-00.

5. Vortex Industries, Inc., to provide preventative maintenance and minor repair work on low energy ADA accessible swinging doors, during the period February 1, 2018 through January 31, 2019, in an amount not to exceed \$15,000.00, to be expended from the General Fund/Unrestricted 01-00.
6. Western Environmental & Safety Technologies, LLC, to provide the Asbestos Hazard Emergency Response Act (AHERA) three-year asbestos re-inspection, during the period April 1, 2018 through March 31, 2019, in an amount not to exceed \$3,000.00, to be expended from the General Fund/Unrestricted 01-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Advanced Toolware LLC, dba Tools4ever, for the User Management Resource Administrator Licenses, increasing the not to exceed amount from \$6,000.00 annually to \$9,000.00 annually, with no other changes to the agreement.
2. United Site Services, for District wide portable restroom services, increasing the not to exceed amount from \$30,000.00 annually to \$45,000.00 annually, with no other changes to the agreement.
3. Sureride Charter, Inc. dba Sun Diego Charter Company, approving the acquisition of McClintock Enterprises, Inc., dba Goldfield Stage Company, at the rates shown in the attachment, with no other changes to the agreement.

C. AWARD/RATIFICATION OF CONTRACTS

Award/ratify the following contracts and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute all pertinent documents:

1. Wilkinson, Hadley, King and Co., LLP., for Independent Annual General Audit Services and Prop 39 Bond Audit Services, Project B2018-03, for fiscal years 2017-18 through 2019-20, in an amount not to exceed \$65,400.00, with the option to extend the contract for two additional one-year periods, to cover fiscal years 2020-21 and 2021-2022, in an amount not to exceed a 5% annual increase from the previous fiscal year's amount, to be expended from the General Fund/Unrestricted 01-00.

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. Change Orders
3. Purchase Order Increase/Decrease
4. Membership Listing (None Submitted)
5. Warrants
6. Revolving Cash Fund

FACILITIES PLANNING & CONSTRUCTION

G. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Lionakis, to provide architectural/engineering services for stadium lighting at Canyon Crest Academy, during the period March 16, 2018 through completion, in an amount not to exceed \$64,100.00, to be expended from Building Fund Prop 39 – Fund 21-39.
2. Johnson Consulting Engineers, Inc., to provide electrical engineering services District Wide, during the period March 16, 2018 through March 15, 2019, in an amount not to exceed \$2,000.00, to be expended from Capital Facilities Fund 25-19.
3. BDS Engineering, Inc., to provide topographic survey and underground utility locator services at La Costa Canyon High School, during the period March 5, 2018 through completion, in an amount not to exceed \$23,065.00, to be expended from Building Fund Prop 39 – Fund 21-39.
4. California Construction Management, to provide Division of State Architect (DSA) certification services for various projects district wide, during the period January 1, 2018 through completion, in an amount not to exceed \$25,000.00, to be expended from Capital Facilities Fund 25-19.
5. Digital Networks Group, Inc., to provide and install multimedia equipment at Oak Crest Middle School, Pacific Trails Middle School, and Canyon Crest Academy, during the period March 16, 2018 through completion, in an amount not to exceed \$463,780.74, 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 Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Opterra Energy Services, to amend contract CB2017-02 due to a legal name change from Opterra Energy Services to Engie Services, U.S., at no cost impact to the District.
2. Engie Services, U.S., to amend contract CB2017-02 for energy related improvements at Canyon Crest Academy and La Costa Canyon High School, increasing the amount by \$11,680.00 for a new total of \$3,320,353.00, plus the estimated cost of operations and maintenance of \$317,778.00 over ten years, to be expended from 2016 Special Tax Revenue Bonds and General Funds/Unrestricted 01-00.
3. Williams Scotsman, to amend contract CB2014-23, for repairs to the leased 40x24 relocatable classroom building at Earl Warren Middle School Interim Campus, increasing the amount by \$479.76 for a new total of \$27,606.52, to be expended from Building Fund Prop 39 – Fund 21-39 to be reimbursed by Solana Beach School District.
4. MTGL, Inc., to renew contract CB2017-05 for specialty inspection services district wide, during the period April 7, 2018 through April 6, 2019, at the rates established in the proposal, to be expended from the fund to which the project is charged.
5. Nova Services, Inc., to renew contract CB2017-05 for specialty inspection services district wide, during the period April 7, 2018 through April 6, 2019, at the rates established in the proposal, to be expended from the fund to which the project is charged.
6. Ninyo & Moore, to renew contract CB2017-05 for specialty inspection services district wide, during the period April 7, 2018 through April 6, 2019, at the rates established in the proposal, to be expended from the fund to which the project is charged.
7. Blue Coast Consulting, to renew contract CB2017-04 for Division of State Architect Inspector of Record services district wide, during the period April 7, 2018 through April 6, 2019, at the rates established in the proposal, to be expended from the fund to which the project is charged.
8. Consulting & Inspection Services, LLC, to renew contract CB2017-04 for Division of State Architect Inspector of Record services district wide, during the period April 7, 2018 through April 6, 2019, at the rates established in the proposal, to be expended from the fund to which the project is charged.

I. AWARD/RATIFICATION OF CONTRACTS

(None Submitted)

J. APPROVAL OF CHANGE ORDERS

Approve Change Orders to the following projects, and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the change orders:

1. SWCS, Inc., dba Southwest Construction Services, Inc., Bid Package #1 General Works, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$541.52 for a new total of \$677,343.48, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.
2. Peltzer Plumbing, Inc., Bid Package #2 Plumbing, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, extending the contract by 202 days.
3. A.O. Reed and Company, Bid Package #3 Mechanical, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$1,230.00 for a new total of \$26,259.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.
4. Ace Electric, Inc., Bid Package #4 Electrical, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$2,960.00 for a new total of \$167,730.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.
5. Clauss Construction, Bid Package #5 Building Demolition, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$4,580.00 for a new total of \$287,622.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.

K. ACCEPTANCE OF CONSTRUCTION PROJECTS

Accept the following construction projects as complete, and authorize the administration to file a Notice of Completion with the County Recorders’ Office administration to release final retentions:

1. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #1 General Works, contract entered into with SWCS, Inc., dba Southwest Construction Services, Inc.
2. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #2 Plumbing, contract entered into with Peltzer Plumbing, Inc.
3. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #3 Mechanical, contract entered into with A.O. Reed and Company.
4. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #4 Electric, contract entered into with Ace Electric, Inc.
5. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #5 Building Demolition, contract entered into with Clauss Construction.

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
 Beth Hergesheimer
 Amy Herman
 Maureen “Mo” Muir
 John Salazar

Jack Hargis, Canyon Crest Academy
 Scott Geier, La Costa Canyon High School
 Gabi Glener, San Dieguito High School Academy
 Sarah Trigg, Sunset High School
 Isaac Gelman, Torrey Pines High School

DISCUSSION / ACTION ITEMS.....(ITEM 16 - 22)

- 16. ADOPTION OF RESOLUTION TO SUPPORT STUDENT SAFETY & PREVENT SCHOOL VIOLENCE / SCHOOL & STUDENT SAFETY UPDATE
 - A. SCHOOL & STUDENT SAFETY UPDATE
 - B. ADOPTION OF RESOLUTION TO SUPPORT STUDENT SAFETY & PREVENT SCHOOL VIOLENCE
 Moved by _____, second by _____, to adopt the resolution to support student safety and prevent school violence, as shown in the attached supplement.
 - Roll Call
- 17. ADOPTION OF RESOLUTION / FULL & FAIR FUNDING OF CALIFORNIA’S PUBLIC SCHOOLS
 Motion by _____, second by _____, to adopt the resolution calling for full and fair funding of California’s Public Schools, as shown in the attached supplement.
 - Roll Call
- 18. ADOPTION OF RESOLUTION / STATUTORY FEE INCREASE WITH URGENCY
 - A. PUBLIC HEARING
 - Open Hearing
 - Call for Public Comments
 - Close Hearing
 - B. ADOPTION OF RESOLUTION / LEVYING FEES ON DEVELOPMENT PROJECTS, WITH URGENCY
 Motion by _____, second by _____, to adopt the resolution levying fees on development projects with urgency (30-day maximum), as shown in the attached supplement.
 - Roll Call
- 19. APPROVAL AND CERTIFICATION OF THE 2017-18 GENERAL FUND 2ND INTERIM BUDGET
 Motion by _____, second by _____, to approve and certify the 2017-18 2nd Interim General Fund Budget and approve the positive certification regarding the District’s ability to meet its financial obligations the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986, as shown in the attached supplements.
- 20. ACCEPTANCE OF 2016-17 ANNUAL AUDIT / PROPOSITION AA BUILDING FUND AUDIT REPORT
 Motion by _____, second by _____, to accept the 2016-17 annual Proposition AA Building Fund audit of the San Dieguito Union High School District, as prepared by Wilkinson Hadley King & Co. LLP, as shown in the attached supplement.
- 21. ADOPTION OF RESOLUTION FOR EMERGENCY WAIVER, PUBLIC PROJECT
 Motion by _____, second by _____, to adopt the Resolution for Emergency Waiver constituting an emergency condition and requesting proper repair of the elevator at Torrey Pines High School, as shown in the attached supplement.
 - Roll Call
- 22. ADOPTION OF THE DRAFT SAN DIEGUITO UNION HIGH SCHOOL DISTRICT GOVERNANCE HANDBOOK
 Motion by _____, second by _____, to adopt the draft San Dieguito Union High School District Governance Handbook, as shown in the attached supplement.

INFORMATION ITEMS.....(ITEMS 23 - 30)

- 23. BUSINESS SERVICES UPDATETINA DOUGLAS, ASSOCIATE SUPERINTENDENT
- 24. EDUCATIONAL SERVICES UPDATEMIKE GROVE, ED.D, ASSOCIATE SUPERINTENDENT
- 25. HUMAN RESOURCES UPDATECINDY FRAZEE, ASSOCIATE SUPERINTENDENT
- 26. ADMINISTRATIVE SERVICES UPDATE MARK MILLER, ASSOCIATE SUPERINTENDENT

27. FUTURE AGENDA ITEMS

28. **ADJOURNMENT TO CLOSED SESSION** (AS NECESSARY)

A. STUDENT RECORDS

To consider Student Records Challenge pursuant to Board Policy 5125.3, Education Code section 49070, and California Administrative Code, Title 5, Section 436. (Case # 2018-066RC)

B. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS

To consider and/or deliberate on student discipline matters. (Case #2018-069SD, Case #2018-071SD & Case #2018-073SD)

C. PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, PERFORMANCE EVALUATION, DISCIPLINE/DISMISSAL/RELEASE

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.*

D. NEGOTIATIONS / EMPLOYEE ORGANIZATIONS

To conference with labor negotiators, pursuant to Government Code Section 54957.8.

Agency Negotiators: Superintendent and Associate Superintendents (4)
Employee Organizations: California School Employees Association

29. REPORT FROM CLOSED SESSION (AS NECESSARY)

30. ADJOURNMENT

The next regularly scheduled Board Meeting is tentatively scheduled on [Thursday, April 19, 2018, at 6:30 PM](#) in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
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John Salazar

Superintendent
Eric R. Dill



Union High School District

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

FEBRUARY 8, 2018

THURSDAY, FEBRUARY 8, 2018
6:30 PM

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

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

- 1. CALL TO ORDER..... 6:00 PM
President Hergesheimer called the meeting to order at 6:00 p.m.
- A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (#2A-E)
No public comments were presented.
- 2. CLOSED SESSION 6:01 PM
Board Members convened to Closed Session at 6:01 p.m. to discuss the following:
- A. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS
To consider and/or deliberate on student discipline matters. (Case #2018-065SD, Case #2018-068SD & Case #2018-070SD)
- B. PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, PERFORMANCE EVALUATION, DISCIPLINE/DISMISSAL/RELEASE
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.*
- C. NEGOTIATIONS / EMPLOYEE ORGANIZATIONS
To conference with labor negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (4)
Employee Organizations: California School Employees Association
- D. REAL PROPERTY NEGOTIATIONS
To conference with real property negotiators, pursuant to Government Code Section 54956.8:
Property: Approximately 28.3 acre portion of 255-273-08-00
Agency Negotiators: Tina Douglas, Associate Superintendent, Business and/or Eric Dill, Superintendent
Negotiating Parties: City of Carlsbad
Under negotiation: Instructions pertaining to price, terms of payment, and delivery
- E. LIABILITY CLAIMS – CONFERENCE WITH LEGAL COUNSEL
To conference with legal counsel to discuss liability claim(s), pursuant to Government Code section 54956.95 (2 claims): Claimant: Ervin; Agency claimed against: San Dieguito Union High School District.

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

ATTENDANCE

BOARD OF TRUSTEES AND STUDENT BOARD REPRESENTATIVES

Joyce Dalessandro
Beth Hergesheimer

Jack Hargis, Canyon Crest Academy
Scott Geier, La Costa Canyon High School

Amy Herman
Maureen "Mo" Muir
John Salazar

Gabi Glener, San Dieguito High School Academy
Sarah Trigg, Sunset High School
Isaac Gelman, Torrey Pines High School (Absent)

DISTRICT ADMINISTRATORS / STAFF

Eric Dill, Superintendent
Tina Douglas, Associate Superintendent, Business Services
Cindy Frazee, Associate Superintendent, Human Resources
Mike Grove, Ed.D., Associate Superintendent, Educational Services
Mark Miller, Associate Superintendent, Administrative Services
Briehna Weatherford, Principal, Oak Crest Middle School
Bryan Marcus, Principal, La Costa Canyon High School
Lesley Rhodes, Executive Assistant, Educational Services / Recording Secretary
Cindy Skeber, Executive Assistant, Business Services

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

- A. The regular meeting of the Board of Trustees was called to order at 6:31 p.m. by President Beth Hergesheimer. Ms. Rhodes read the meeting protocol instructions.
- B. President Hergesheimer led the Pledge of Allegiance.

4. REPORT OUT OF CLOSED SESSION (ITEM 4)

A. REPORT OUT OF CLOSED SESSION

There was nothing to report.

B. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS ACTION

1. CASE #2018-065SD

Motion by Ms. Dalessandro, seconded by Ms. Herman, to approve the expulsion of Case #2018-065SD, for violation of California Education Code section 48900 (b) & (c), for the period February 9, 2018 through February 9, 2019. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

2. CASE #2018-068SD

Motion by Ms. Herman, seconded by Ms. Muir, to approve the expulsion of Case #2018-068SD, for violation of California Education Code section 48900 (b) and California Education Code section 48915 (c)(2), for the period February 9, 2018 through February 9, 2019. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

3. CASE #2018-070SD

Motion by Mr. Salazar, seconded by Ms. Muir, to approve the expulsion of Case #2018-070SD, for violation of California Education Code section 48900 (a)(2), for the period February 9, 2018 through February 9, 2019. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

5. APPROVAL OF AGENDA..... (ITEM 5)

Motion by Ms. Dalessandro, seconded by Ms. Herman, to approve the agenda of February 8, 2018, Regular Board meeting of the San Dieguito Union High School District, as presented, except for Item #11A, Gifts & Donations was pulled from the Consent Agenda. ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

6. APPROVAL OF MINUTES / JANUARY 18, 2018 REGULAR MEETING

Motion by Ms. Muir, seconded by Ms. Herman, to approve the minutes of the January 18, 2018 Regular Meeting, as presented. ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: Dalessandro.

Motion unanimously carried.

NON-ACTION ITEMS(ITEMS 7 - 10)

7. STUDENT INTRODUCTIONS / UPDATES

A. OATH OF OFFICE..... SUPERINTENDENT
Superintendent Dill welcomed Gabi Glener of San Dieguito HS Academy and administered the Oath of Office.

B. STUDENT UPDATES STUDENT BOARD REPRESENTATIVES
All students in attendance gave an update on the highlights and events at their schools. Mr. Dill read out loud the school update submitted by Isaac Gelman.

8. REPORTS AND UPDATES..... STUDENT BOARD / BOARD OF TRUSTEES / SUPERINTENDENT

A. BOARD OF TRUSTEES
All Board members attended the Budget Workshop held prior to the meeting today.
Ms. Herman attended a meeting with a Solana Beach School District and Del Mar Union School District Board member, the Parent Site Rep Council meeting and will be attending the upcoming CCA Foundation fundraising gala.
Mr. Salazar attended a recent Poway USD special board meeting to investigate how SDUHSD may use similar technology to record its board meetings.
Ms. Muir reported on her family trip to Mammoth, the conflict between sports and finals, and recommended that such conflict be avoided in the future.
Ms. Dalessandro will be attending the upcoming CCA Foundation fundraising gala.
Ms. Hergesheimer attended the CSBA Delegate Assembly meeting in San Diego and discussed the Delegate survey results.

B. SUPERINTENDENT’S REPORTS, BRIEFINGS, LEGISLATIVE UPDATES..... ERIC DILL, SUPERINTENDENT
Mr. Dill reported on the recent teacher-led inservice day, when he visited the CTE and English department meetings, as well as a recent trip to Sacramento he made to meet about the Governor’s budget items. Mr. Dill also reported that he attended La Costa Canyon HS’s (LCC) recent Information Night.

9. LCAP PRIORITY UPDATES

A. ENGLISH LEARNERS REDESIGNATION & SUPPORT..... BRIEAHNA WEATHERFORD/OAK CREST MS
Ms. Weatherford gave an update on English Learners Redesignation and support, which included a description of the various measures considered before redesignating a student, and how this achievement is celebrated with students and their families at the time of redesignation. She also commented about the popular bilingual student leader program at Oak Crest MS.

B. INTERNATIONAL BACCALAUREATE PROGRAMBRYAN MARCUS/LA COSTA CANYON HS
Mr. Marcus gave an update on the International Baccalaureate Program (IB), reporting that LCC will offer eleven IB courses next year. He commented that several teachers and administrators have attended IB training workshops, and that an IB club has been formed at the school. Mr. Marcus also shared the good news that LCC has recently received a 6-year WASC accreditation.

10. PUBLIC COMMENTS

Comments were made by Sharon Conger, who thanked the District for funding the SDHSA Boys water polo pool rental, which allowed necessary equipment to be purchased for the team.

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

*Item #11A, Gifts and Donations, was pulled from the Consent Agenda as shown above under #5, Approval of Agenda.

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve Consent Agenda Items #11-15, except for Item #11A, as presented. ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

ITEM #11A PUBLIC COMMENTS: Wendy Gumb made comments regarding gifts listed on the report and questioned the documentation of gifts that may be received by staff.

*Item #11A - Motion by Mr. Salazar, seconded by Ms. Herman, to approve Item #11A, as presented. ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

11. SUPERINTENDENT

**Item #11A was pulled from the consent agenda and voted on separately, as shown above.*

- A. GIFTS AND DONATIONS
Accept the gifts and donations, as presented.
- B. FIELD TRIP REQUESTS
Accept the field trips, 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, as presented.
- B. APPROVAL/RATIFICATION OF AGREEMENTS
Approve/ratify entering into the following agreement and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute the agreements:
 - 1. San Diego Christian College, for student teachers, during the period February 9, 2018 through December 31, 2022, at no cost to the district.

13. EDUCATIONAL SERVICES

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

14. ADMINISTRATIVE SERVICES

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

SPECIAL EDUCATION

ITEM 6

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

Approve 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 Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute all pertinent documents:

1. University of California San Diego School of Medicine (MOU), to provide consultation and assessment services, during the period January 1, 2018 through June 30, 2018, at the rate of \$280.00 per hour plus actual travel costs (other than ordinary commuting expenses), to be expended from the General Fund/Restricted 01-00.
2. California Space Management, Inc., to provide a five-year preventative maintenance plan for the Power Pro high density mobile filing system, during the period June 1, 2018 through May 30, 2023, in an annual amount not to exceed \$506.22, to be expended from the General Fund/Unrestricted 01-00.

D. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS
(None Submitted)**E. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS**

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund/Restricted 01-00, and authorize the Director of School & Student Services to execute the agreements:

1. Student Case No. 2018-067PS, for special education related services, during the period February 8, 2018 through March 6, 2021, in the amount of \$70,000.00.

PUPIL SERVICES**F. APPROVAL/RATIFICATION OF AGREEMENTS**
(None Submitted)**G. APPROVAL/RATIFICATION OF AMENDMENTS TO AGREEMENTS**
(None Submitted)**15. BUSINESS SERVICES****BUSINESS****A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Downstream Services, Inc., to provide stormwater pipe assessment inspections, pipeline condition assessment, pipeline maintenance, pipeline rehabilitation and UV cured lining, underground services, stormwater compliance, instrumentation, and flow monitoring, at sites throughout the District, during the period February 9, 2018 through June 30, 2018, at the rates listed on the attachment, to be expended from the General Fund/Unrestricted 01-00.
2. Freeform Clay & Supply, to provide kiln repairs at sites throughout the District, during the period February 9, 2018 through February 8, 2019, in an amount not to exceed \$10,000.00, to be expended from the General Fund/Unrestricted 01-00.
3. Cyber Education Consulting, to speak at school assemblies and parent evening events at schools throughout the District, during the period February 5, 2018 through June 30, 2018, in an amount not to exceed \$10,000.00, to be expended from the General Fund/Unrestricted 01-00, and reimbursed with funds from the California Department of Education TUPE Cohort F Competitive Grant funds.
4. Swell DJ Productions, to provide sound & stage equipment and services for San Dieguito High School Academy graduation on June 15, 2018, in an estimated amount not to exceed \$2,400.00, to be expended from the General Fund/Unrestricted 01-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Adobe Systems, Inc., for a district-wide Education Enterprise Agreement (EEA) for Adobe products, extending the period of the agreement to January 14, 2019, with no other changes to the contract.

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. Change Orders
3. Membership Listing
4. Warrants
5. Revolving Cash Fund

FACILITIES PLANNING & CONSTRUCTION

G. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. Piper Jaffray & Co., to provide investment banking and bond underwriting services in connection with Proposition AA General Obligation Bonds, during the period February 9, 2018 through completion, subject to negotiated underwriting discount prior to bond issuance not to exceed .5% of the bond issue, to be expended from the future bond issue.
2. Piper Jaffray & Co., to provide investment banking and bond underwriting services in connection with San Dieguito School Facilities Financing Authority Bonds, during the period February 9, 2018 through completion, subject to negotiated underwriting discount prior to bond issuance, not to exceed 1.25% of the bond issue, to be expended from the future bond issue.
3. Ruhnau Clark Architects, to provide architectural/engineering services for replacement of the marquee sign at La Costa Canyon High School, during the period February 9, 2018 through completion, in an amount not to exceed \$10,300.00, to be expended from Capital Facilities Fund 25-19 and the La Costa Canyon High School Foundation.
4. Mobile Modular Portable Storage, to rent 40-foot storage containers in preparation for construction at Diegueno Middle School, during the period February 9, 2018 through October 8, 2019, in an amount not to exceed \$12,500.00, 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 Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the agreements:

1. AECOM Technical Services, Inc., to amend contract CA2018-12 to provide California Environmental Quality Act (CEQA) services for Sunset High School, increasing the amount by \$1,728.00 for a new total of \$26,148.00, to be expended from Building Fund Prop 39 – Fund 21-39.

ITEM 6

- 2. Facilities Maintenance Planning, LLC, to amend contract CA2017-10, to provide predictive maintenance software program for forecasting long term facilities maintenance costs district wide, extending the term until terminated by either party in writing, with no other changes to the contract, to be expended from Capital Facilities Fund 25-18.
- 3. John Sergio Fisher & Associates, Inc., to amend contract CA2016-05 for architectural/engineering services at Carmel Valley Middle School Music Classroom Building Project, increasing the amount by \$2,250.00 for a new total of \$429,880.00, to be expended from Building Fund Prop 39 – Fund 21-39 and Other Building Fund 21-09.

I. AWARD/RATIFICATION OF CONTRACTS

Approve/ratify the following contracts and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute all the pertinent documents:

- 1. Sierra Pacific West, Inc., Bid Package #2 Earthwork Demolition & Abatement, San Dieguito High School Academy Arts & Social Sciences Classroom Building CB2018-02, during the period February 20, 2018 through August 23, 2019, in the amount of \$789,000.00, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos and State School Building Funds.

J. APPROVAL OF CHANGE ORDERS

Approve Change Orders to the following projects, and authorize Douglas B. Gilbert, Tina Douglas or Eric R. Dill to execute the change orders:

- 1. White’s Steel, Inc., to amend Bid Package #3 Structural Steel, Carmel Valley Middle School Music Classroom Building and Site Improvements Project CB2017-10, increasing the amount by \$10,780.00 for a new total of \$287,713.31, to be expended from Building Fund Prop 39 – Funds 21-39 and North City West School Facilities Financing Authority and Other Building Fund 21-09.
- 2. Whillock Contracting, Inc., Bid Package #2 Earthwork Demotion & Abatement, San Dieguito High School Academy Math & Science Building Phase I, decreasing the amount by \$91,096.00 for a new total \$612,683.00, and extending the contract by 224 days, to be expended from Building Fund Prop 39 – Fund 21-39.

K. ACCEPTANCE OF CONSTRUCTION PROJECTS

Accept the following construction projects as complete, and authorize the administration to file a Notice of Completion with the County Recorders’ Office administration to release final retention:

- 1. San Dieguito High School Academy Math & Science Building Phase 1 CB2016-04, Bid Package #2 Earthwork Demolition & Abatement, contract entered into with Whillock Contracting, Inc.

DISCUSSION / ACTION ITEMS(ITEM 16 - 22)

16. ADOPTION OF PROPOSED NEW/REVISED BOARD POLICIES (4) / ADMINISTRATIVE SERVICES

Motion by Mr. Salazar, second by Ms. Muir, to adopt the proposed new/revise Board Policies, as presented and as follows:

- A. BP #5111, ADMISSION REQUIREMENTS (REVISED)
- B. BP #5111.1, DISTRICT RESIDENCY (REVISED)
- C. BP #5123, PROMOTION / ACCELERATION / RETENTION (REVISED)
- D. BP #6179, SUPPLEMENTAL INSTRUCTION (REVISED)

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman.
BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

17. ADOPTION OF RESOLUTION DECLARING FEBRUARY, 2018, “NATIONAL CAREER TECHNICAL EDUCATION (CTE) MONTH”

Motion by Ms. Herman, second by Ms. Dalessandro, to adopt the resolution declaring February, 2018 as "National Career Technical Education (CTE) Month", as presented.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman.
BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

18. ADOPTION OF RESOLUTIONS / STATUTORY FEE INCREASE / WITH & WITHOUT URGENCY

A. PUBLIC HEARING – President Hergesheimer opened the hearing at 7:27 p.m. There being no comment, the hearing was closed as 7:28 p.m.

B. ADOPTION OF RESOLUTIONS

Motion by Ms. Herman, second by Ms. Dalessandro, to adopt two resolutions levying fees on development projects, 1) without urgency (becomes effective in 60 days), and 2) with urgency (30-day maximum with a renewal to be presented to the Board on March 15, 2018), as presented.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

19. PUBLIC HEARING & ADOPTION OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT'S INITIAL PROPOSAL TO CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, SAN DIEGUITO CHAPTER #241 REGARDING CLASSIFIED UNIT COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS (2017-18 SCHOOL YEAR)

A. PUBLIC HEARING – President Hergesheimer opened the hearing at 7:29 p.m. There being no comments, the hearing was closed at 7:30 p.m.

B. ADOPTION OF SAN DIEGUITO UNION HIGH SCHOOL DISTRICT'S INITIAL PROPOSAL TO CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, SAN DIEGUITO CHAPTER #241 (2017-18 SCHOOL YEAR)

Motion by Ms. Dalessandro, second by Ms. Herman, to adopt the San Dieguito Union High School District's initial proposal to open negotiations with the California School Employees Association, San Dieguito Chapter #241 regarding classified unit collective bargaining agreement negotiations for the 2017-18 school year, as presented.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

20. PUBLIC HEARING / CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION #241'S INITIAL PROPOSAL TO SAN DIEGUITO UNION HIGH SCHOOL DISTRICT REGARDING CLASSIFIED UNIT COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS (2017-18 SCHOOL YEAR)

A. PUBLIC HEARING – President Hergesheimer opened the hearing at 7:31 p.m. There being no comments, the hearing was closed at 7:32 p.m.

21. CALIFORNIA SCHOOL BOARDS ASSOCIATION, DELEGATE ASSEMBLY ELECTION, 2018

Motion by Mr. Salazar, second by Ms. Dalessandro, to vote for eight (8) candidates for CSBA Delegate Assembly, 2018: Elvia Aguilar, Elva Salinas, Maria Betancourt-Castaneda, Debra H. Schade, Brian Clapper, Marla Strich, Claudine Jones, and Cipriano Vargas.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman.
BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

Motion by Ms. Muir, second by Mr. Salazar, to vote for one (1) additional candidate for CSBA Delegate Assembly, 2018: Eleanor Juanita Evans.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman.
BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

22. ADOPTION OF REVISED BP #4143/AR-1, "EXTRA-CURRICULAR SALARIES"

PUBLIC COMMENTS: Wendy Gumb made comments regarding certificated vs. classified coaches' salaries.

Motion by Ms. Herman, second by Ms. Dalessandro, to adopt the revised BP #4143/AR-1, Extra-Curricular Salaries, effective July 1, 2017, as presented.

ADVISORY VOTE Ayes: Geier, Glener, Hargis, Trigg; Noes: None; Abstain: None; Absent: Gelman.
BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir; Noes: Salazar; Abstain: None.

Motion carried.

INFORMATION ITEMS.....(ITEMS 25 - 36)

- 23. BUSINESS SERVICES UPDATE TINA DOUGLAS, ASSOCIATE SUPERINTENDENT
Ms. Douglas reported on an upcoming workshop regarding pupil fees and donations for all PTSA's to be conducted by district counsel.
- 24. EDUCATIONAL SERVICES UPDATEMIKE GROVE, ED.D., ASSOCIATE SUPERINTENDENT
Dr. Grove gave an update on the scheduled High School Information nights for current 8th graders, and an update on the High School Selection process.
- 25. HUMAN RESOURCES UPDATECINDY FRAZEE, ASSOCIATE SUPERINTENDENT
Ms. Frazee reported on staffing hiring and recruitment.
- 26. ADMINISTRATIVE SERVICES UPDATE MARK MILLER, ASSOCIATE SUPERINTENDENT
Mr. Miller reported on "Operation School Bell", an opportunity for 126 district students in need, who selected up to \$100 worth of school clothing at Target last Saturday with Director of School and Student Services, Meredith Wadley. The event was funded by the Assistance League of Rancho San Diego.
- 27. FUTURE AGENDA ITEMS – CSBA Resolution calling for Full and Fair Funding for Schools in California.
- 28. ADJOURNMENT TO CLOSED SESSION – No closed session was necessary.
- 29. REPORT FROM CLOSED SESSION – Nothing further to report.
- 30. ADJOURNMENT OF MEETING – The meeting adjourned at 7:50 p.m.

Joyce Dalessandro, Board Clerk

Date

Eric R. Dill, Superintendent

Date

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill



MINUTES

Union High School District

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
BUDGET BOARD WORKSHOP**

**THURSDAY, FEBRUARY 8, 2018
4:30 PM**

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

The Governing Board of the San Dieguito Union High School District held a Budget Board Workshop on Thursday, February 8, 2018, at the above location.

Attendance / Board:

Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Attendance / District Management:

Eric Dill, Superintendent
Mike Grove, Ed.D., Associate Superintendent, Educational Services
Cindy Frazee, Associate Superintendent, Human Resources
Mark Miller, Ed.D., Associate Superintendent, Administrative Services
Tina Douglas, Associate Superintendent, Business Services
Delores Perley, Chief Financial Officer
Cindy Skeber, Executive Assistant, Business Services / Recording Secretary

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 4:30 PM.

2. PUBLIC COMMENTS

Wendy Gumb presented charts she created on 17-18 Revenue Projections and submitted a thumb drive containing pivot tables. (*Handouts available in the Superintendent's Office upon request*).

INFORMATION ITEMS

3. BUDGET PLANNING UPDATE

Ms. Douglas and Ms. Perley made a presentation that included an update on the 2018-19 Governor's Budget Proposal, Prop 98 Revenues & Spending, Local Control Funding Formula (LCFF), First Interim Multi-Year Projection, Governor's Proposals, Ongoing Expenditures, Local Control Accountability Plan (LCAP), CalSTRS / CalPERS Rate Increases, Special Education, Staffing Assumption in MYP, Ending Balance, SDUHSD Ending Balance History, Considerations for 2018-19, and Next Steps, as presented.

The Board and staff discussed Home-to-School transportation with the Board giving direction for staff to survey the community on ridership.

4. ADJOURNMENT

The meeting was adjourned at 5:46 p.m.

Joyce Dalessandro, Board Clerk

Date

Eric Dill, Superintendent

Date

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill



MINUTES

Union High School District

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

**WEDNESDAY, FEBRUARY 21, 2018
9:00 AM**

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

The Governing Board of the San Dieguito Union High School District held a Board Workshop on Wednesday, February 21, 2018, at the above location.

Attendance / Board:

Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar (Absent)

Attendance / District Management:

Eric Dill, Superintendent

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 9:00 AM.

2. PUBLIC COMMENTS

Wendy Gumb commented on discussion and actions taken in closed session, and following and updating board policies. Beth Westburg commented on the Board's discussion and votes on the resolution to support SB 328, the CAASP math scores at Torrey Pines HS, the TPHS Foundation, the district budget, Title IX, and the Board explaining their votes. Lea Wolf made comments regarding bullying.

DISCUSSION / INFORMATION

3. GOVERNANCE WORKSHOP / L. RIVERA, CSBA CONSULTANT

The Board participated in a Governance Workshop conducted by CSBA Consultant, Luan Burman Rivera regarding Governance Practices, including unity of purpose, roles, responsibilities, norms, protocols and the Superintendent evaluation process. *(Handouts were distributed and are available from the Superintendent's Office upon request.)*

4. ADJOURNMENT

The meeting was adjourned at 2:55 pm.

Joyce Dalessandro, Board Clerk

Date

Eric Dill, Superintendent

Date

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill



Union High School District

MINUTES

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

**WEDNESDAY, FEBRUARY 28, 2018
5:45 PM**

**DISTRICT OFFICE TECH LAB, SUITE 206
710 ENCINITAS BLVD., ENCINITAS, CA 92024**

The Governing Board of the San Dieguito Union High School District held a Special Meeting on Wednesday, February 28, 2018, at the above location.

Attendance / Board:

Joyce Dalessandro
Beth Hergesheimer
Amy Herman (Absent)
Maureen "Mo" Muir
John Salazar

Attendance / District Management:

Eric Dill, Superintendent
Cindy Frazee, Associate Superintendent, Human Resources
Mark Miller, Ed.D., Associate Superintendent, Administrative Services
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 5:45 PM.

A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (#1.1A)

None presented.

1.1.CLOSED SESSION

The Board met in Closed Session to discuss the following:

A. PUBLIC EMPLOYEE APPOINTMENT, EMPLOYMENT, PERFORMANCE EVALUATION, DISCIPLINE/DISMISSAL/RELEASE

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.*

1.2. REPORT OUT OF CLOSED SESSION

President Hergesheimer reported that the following action was taken in Closed Session. Motion by Mr. Salazar, seconded by Ms. Muir, to non-reelect employee #453450 from probationary employment with the District, effective June 30, 2018. BOARD Ayes: Dalessandro, Hergesheimer, Muir, Salazar; Noes: None; Abstain: None; Absent: Herman. *Motion unanimously carried.*

DISCUSSION / ACTION

2. COMMUNITY FACILITIES DISTRICT 95-2 / ANNEXATION NO. 21 / ADOPTION OF RESOLUTION CERTIFYING ELECTION RESULTS / AZURE / AN 8-UNIT SINGLE FAMILY SUBDIVISION AT HYMETTUS AVE IN ENCINITAS / CITYMARK HYMETTUS LLC

A. PUBLIC COMMENTS

Rita McDonald made comments regarding school and student safety and stated that the CFD item is not an appropriate subject for a special meeting in light of recent events, and that school safety should have been included on the agenda.

B. ADOPTION OF RESOLUTION CERTIFYING ELECTION RESULTS

Motion by Mr. Salazar, second by Ms. Muir, to adopt the Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2, Certifying the Election Results, as presented. BOARD Ayes: Dalessandro, Hergesheimer, Muir, Salazar; Noes: None; Abstain: None; Absent: Herman. *Motion unanimously carried.*

3. ADJOURNMENT

The meeting was adjourned at 5:58 p.m.

Joyce Dalessandro, Board Clerk

Date

Eric Dill, Superintendent

Date



Union High School District

MINUTES

Board of Trustees
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Superintendent
Eric R. Dill

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING

WEDNESDAY, MARCH 7, 2018
6:30 PM

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

The Governing Board of the San Dieguito Union High School District held a Special Meeting on Wednesday, March 7, 2018, at the above location.

Attendance / Board:

Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen "Mo" Muir
John Salazar

Attendance / District Management:

Eric Dill, Superintendent
Mike Grove, Ed.D., Associate Superintendent, Educational Services
Cindy Frazee, Associate Superintendent, Human Resources
Mark Miller, Ed.D., Associate Superintendent, Administrative Services
Tina Douglas, Associate Superintendent, Business Services
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 6:30 pm. Ms. Hergesheimer stated that the Board received a request from a pending expulsion case that this matter be addressed in Open Session.

A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (2A)

There were no comments.

2. CLOSED SESSION

The Board convened to Closed Session at 6:32 pm to discuss the following:

A. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS

To consider and/or deliberate on student discipline matters. (Case #2018-069SD)

3. REPORT OUT OF CLOSED SESSION / ACTION

President Hergesheimer reconvened to Open Session at 6:53 p.m. and reported that there was nothing to report out from Closed Session.

The Board took the following action on the requests regarding the pending expulsion for Case #2018-069SD:

1. Motion by Ms. Herman, seconded by Ms. Muir, to deny the request to issue subpoenas for student witnesses A-G and that redacted statements from those witnesses be permitted to be admitted into the expulsion hearing for Case #2018-069SD. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

2. Motion by Ms. Dalessandro, seconded by Ms. Muir, to deny issuance of a subpoena to Amy Meidinger. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

3. Motion by Ms. Herman, seconded by Ms. Muir, to issue a subpoena to Officer Robert Briggs. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

4. ADJOURNMENT

The meeting was adjourned at 6:55 pm.

Joyce Dalessandro, Board Clerk

Date

Eric Dill, Superintendent

Date

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

**PREPARED AND
SUBMITTED BY:** Eric R. Dill, Superintendent

SUBJECT: ACCEPTANCE OF GIFTS AND DONATIONS

EXECUTIVE SUMMARY

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

RECOMMENDATION:

It is recommended that the Board accept the gifts and donations to the district, as shown on the attached report.

FUNDING SOURCE:

Not applicable

**GIFTS AND DONATIONS
SDUHSD BOARD MEETING**

ITEM 11A

March 15, 2018

Item #	Donation	Description	Donor	Department	School Site
1	\$18,783.64	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
2	\$2,039.51	Music Support Costs	San Dieguito Academy Music Boosters	Music	SDHSA
3	\$481.24	Supplemental Support Costs	La Costa Canyon High School Foundation	Administration	LCCHS
4	\$1,170.77	Music Support Costs	La Costa Canyon High School Foundation	Music	LCCHS
5	\$270.00	Supplemental Support Costs	Oak Crest Middle School Foundation	English	OCMS
6	\$1,595.00	Supplemental Support Costs	Oak Crest Middle School Foundation	Administration	OCMS
7	\$339.83	Supplemental Support Costs	Oak Crest Middle School Foundation	Special Ed	OCMS
8	\$1,034.15	Field Trip - Football Varsity - Whittier	La Costa Canyon High School Foundation	Athletics	LCCHS
9	\$938.86	Field Trip - Band - Mira Mesa	La Costa Canyon High School Foundation	Music	LCCHS
10	\$316.89	Field Trip - Museum of Photographic Arts - SD	Museum of Photographic Arts	Art	OCMS
11	\$422.06	Supplemental Support Costs	Kroger	Administration	CCA
12	\$6,528.98	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
13	\$2,500.00	Supplemental Support Costs	San Dieguito Academy Foundation	Eng/Metals	SDHSA
14	\$298.75	Supplemental Support Costs	Carmel Valley Middle School PTSA	Administration	CVMS
15	\$980.35	Supplemental Support Costs	Carmel Valley Middle School PTSA	Administration	CVMS
16	\$12,173.01	Supplemental Support Costs	Carmel Valley Middle School PTSA	Technology	CVMS
17	\$3,200.00	Athletic Transportation - Winter 2017-18	Torrey Pines High School Foundation	Athletics	TPHS
18	\$1,043.05	Supplemental Support Costs	Carmel Valley Middle School Foundation	Administration	CVMS
19	\$1,996.39	Music Support Costs	Carmel Valley Middle School Band Boosters	Music	CVMS
20	\$627.51	Music Support Costs	Oak Crest Middle School Band Boosters	Music	OCMS
21	\$657.75	Music Support Costs	Diegueño Middle School PTSA	Music	DMS
22	\$57.58	Music Support Costs	Diegueño Middle School PTSA	Music	DMS
23	\$18,885.68	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
24	\$15,200.00	Athletic Transportation - Winter 2017-18	La Costa Canyon High School Foundation	Athletics	LCCHS
25	\$18,737.00	Athletic Transportation - Winter 2017-18	Canyon Crest Academy Foundation	Athletics	CCA

**GIFTS AND DONATIONS
SDUHSD BOARD MEETING**

ITEM 11A

March 15, 2018

26	\$14,828.00	Athletic Transportation - Winter 2017-18	San Dieguito Academy Foundation	Athletics	SDHSA
27	\$729.45	Music Support Costs	Pacific Trails Middle School Foundation	Music	PTMS
28	\$603.29	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
29	\$239.94	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
30	\$1,576.78	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
31	\$755.05	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
32	\$366.46	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
33	\$140.08	Athletic Support Costs	Torrey Pines High School Foundation	Athletics	TPHS
34	\$1,060.85	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
35	\$2,501.96	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
36	\$409.44	Athletic Support Costs	La Costa Canyon High School Foundation	Athletics	LCCHS
37	\$967.94	Music Support Costs	La Costa Canyon High School Foundation	Music	LCCHS
38	\$3,300.00	Art Support Costs	Oak Crest Middle School Foundation	Art	OCMS
39	\$300.00	Library/Media Support Costs	Oak Crest Middle School Foundation	Library/Media	OCMS
		*Donated Items:			
	\$20,000.00	Display Case	Bill Beckman	Media Center	SDHSA
	\$138,057.24	Monetary Donations			
	\$20,000.00	*Value of Donated Items			
	\$158,057.24	TOTAL VALUE			

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 9, 2018

BOARD MEETING DATE: March 15, 2018

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

SUBMITTED BY: Eric R. Dill, 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
March 15, 2018

ITEM 11B

Item #	Date	Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Funding
1	03-26-18 - 03-27-18	Wilson	Ray	SDHSA Boys Volleyball	15	4	Volleyball Tournament	Las Vegas	NV	2 Days	SDHSA Foundation / Parent Donations
2	04-12-18 - 04-15-18	Boardman Smith	Mia	TPHS Advanced Journalism	32	1	Spring National HS Journalism Convention	San Francisco	CA	None	TPHS Foundation / Parent Donations
3	03-28-18 - 04-01-18	Berend	Jason	SDHSA Robotics	40	10	Robotics Competition	Boise	ID	3 Days	SDHSA Foundation / Parent Donations
4	04-18-18 - 04-22-18	Berend	Jason	SDHSA Robotics	50	20	Robotics Competition	Houston	TX	3 Days	SDHSA Foundation / Parent Donations
5	05-26-18 - 05-27-18	Whattoff	Anne	CCA Choir / Adv. Choir	30	1	Choir Heritage Festival	Fullerton / Anaheim	CA	None	CCA Foundation / Parent Donations

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Cindy Frazee
Associate Superintendent/Human Resources

SUBMITTED BY: Eric R. Dill
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. **Certificated Substitute Teachers**, request to approve employment for the 2017-18 school year, effective 1/30/2018 through 6/30/2018, per attached supplement.
2. **Jennifer Emberger**, 100% Temporary School Psychologist for the remainder of the 2017-18 school year, effective 2/12/2018 through 6/15/2018.
3. **Michael Gonzalez**, 100% Temporary Teacher (special education – mild/moderate disabilities) at La Costa Canyon High School for the remainder of the 2017-18 school year, effective 2/22/2018 through 6/15/2018.
4. **Matthew Marchetti**, 100% Temporary School Psychologist for the remainder of the 2017-18 school year, effective 2/20/2018 through 6/15/2018.
5. **Madison Pelzel**, 100% Temporary Teacher (Special Education – Mild/Moderate Disabilities), site to be determined, for the 2018-19 school year, effective 8/21/2019 through 6/14/2019.

Change In Assignment

1. **Stacy Hardcastle**, Temporary Teacher (English) at Carmel Valley Middle School, change in assignment from 40% to 100% for semester II/2017-18 school year, effective 1/29/2018 through 6/15/2018.

Leave of Absence

1. **Lisa Corman**, Teacher (English) at Carmel Valley Middle School, requests a 100% Unpaid Leave of Absence for the remainder of the 2017-18 school year, effective 3/26/2018 through 6/15/2018.

Resignation

1. **Ron Lenc**, Teacher (art) at La Costa Canyon High School, resignation for retirement purposes, effective 6/16/2018.
2. **Laura Neklia**, Teacher (English) at Diegueno Middle School, resignation for retirement purposes, effective 6/16/2018.
3. **Kylee O'Toole**, Temporary School Psychologist, resignation from employment, effective 2/02/2018.
4. **Robert Sisler**, Teacher (math & social science) at La Costa Canyon High School, resignation for retirement purposes, effective 6/16/2018.
5. **George Stimson**, Teacher (physics) at San Dieguito High School Academy, resignation for retirement purposes, effective 6/16/2018.

ITEM 12A

PERSONNEL LIST

Substitute Teachers

Byrd, Dana, effective 2/15/2018
Carver, Sara, effective 3/15/2018
Culp, Tiffany, effective 2/23/2018
Dempsey, James, effective 1/30/2018
Donohue, Kelly, effective 2/14/2018
Gonzalez, Michael, effective 2/12/2018
How, Kevin, effective 2/20/2018
Hunner, Taylor, effective 2/13/2018
Mason, Reed, effective 2/2/2018
McCarroll, Sean, effective 1/31/2018
McCracken, Haley, effective 1/31/2018
McLaughling, Helena, effective 3/5/2018
Miranda-Astorga, Claudia, effective 2/13/2018
Oversmith, Kathleen, effective 3/5/2018
Powers, Dylan, effective 2/14/2018
Ratekin, Nicholas, effective 2/15/2018
Richards, Kathryn, effective 2/23/2018
Ross, David, effective 2/23/2018
Trejo, Marcos, effective 1/30/2018

PERSONNEL LIST**CLASSIFIED PERSONNEL****Employment**

1. **Classified Substitutes**, employment for the 2017-18 school year, effective 02/05/18 through 06/30/18, per attached supplement.
2. **Coaches**, employment for the 2017-18 school year, effective 02/12/18 through 06/30/18, per attached supplement.
3. **Berenschot, Robert**, School Bus Driver, SR38, 50.00% FTE, Transportation Department, effective 02/22/18.
4. **Martinez, Christian**, Custodian, SR32, 100.00% FTE, Canyon Crest Academy, effective 02/21/18.
5. **Medina, Mercedes**, School Bus Driver, SR38, 50.00% FTE, Transportation Department, effective 02/20/18.
6. **Molina, Fredys**, Custodian-Floater, SR33, 100.00% FTE, Facilities Department, effective 03/01/18.

Change in Assignment

1. **Carrino, Kathryn**, from Nutrition Services Supervisor, Supervisory SR4, 68.75% FTE, Pacific Trails Middle School, to 75.00% FTE, effective 03/01/18.
2. **Espinoza, Monica**, from Nutrition Services Supervisor, Supervisory SR4, 75.00% FTE, Carmel Valley Middle School, to 87.50% FTE, effective 03/01/18.
3. **Hailey, BriAnn**, from Receptionist, SR32, 100.00% FTE, Canyon Crest Academy to Administrative Secretary, SR40, 100.00% FTE, La Costa Canyon High School effective 02/20/18.
4. **Lencioni, Teresita**, from Nutrition Services Assistant I, SR25, 51.25% FTE and Nutrition Services Assistant III, SR29, 48.75% FTE, Canyon Crest Academy to Nutrition Services Supervisor, Supervisory, SR4, 87.50% FTE, Diegueno Middle School, effective 02/26/18.
5. **Lopez Jr., Miguel**, from Nutrition Services Production Assistant, SR33, 93.75% FTE, Canyon Crest Academy, to Nutrition Services Supervisor, Supervisory SR4, 87.50% FTE, Oak Crest Middle School, effective 02/26/18.
6. **Pierce, Gina**, from Nutrition Services Supervisor, Supervisory SR4, 68.75% FTE, Earl Warren Middle School, to 87.50% FTE, effective 03/01/18.
7. **Taamu, Edward** from Campus Supervisor, SR32, 48.75% FTE, San Dieguito High School Academy to 100.00% FTE, La Costa Canyon High School, effective 03/09/18.

Resignation

1. **Gardner, A. Suezan**, Accounting Assistant-ASB, SR40, 100.00% FTE, La Costa Canyon High School, resignation for the purpose of retirement, effective 02/28/18.
2. **Petrynska, Eva**, Nutrition Services Assistant I, SR25, 25.00% FTE, Diegueno Middle School, effective 02/23/18.
3. **Winters, Joan**, Nutrition Services Assistant I, SR25, 25.00% FTE, Earl Warren Middle School, effective 02/09/18.

ITEM 12A

Classified Personnel Supplement, March 15, 2018

Classified Substitutes

Arellano, Maria, effective 2/27/2018

Fields, Arelene, effective 2/22/2018

Powless, Lydia, effective 2/5/2018

Coaches

CCA - Certificated

Austin, Holly, Girls Lacrosse, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Black, Chris, Boys Tennis, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Corman, Andrew, Boys Track & Field, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

Lockhart, Tom, Boys Golf, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

Mikkonen, Ryan, Baseball, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

Nessler, Connor, Baseball, Junior Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Shakeri, Kaveh, Boys Lacrosse, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Wahlstrom, Michael, Softball, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

CCA – Classified

Reeve, Meredith, Boys Track & Field, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

CCA – Walk-on

Belinsky, Jordan, Boys Tennis, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

Belinsky, Larry, Boys Tennis, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

Davis, Andrea, Boys Track & Field, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

De La Vega, Luis, Boys Track & Field, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Geelhoed, Glenn, Girls Track & Field, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Gotta, Nick, Baseball, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Holmberg, Barry, Baseball, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

Kaloojian, Jack, Baseball, Freshmen, Canyon Crest Academy, Spring Season, effective 2/12/2018

Kraszweski, Gabby, Girls Lacrosse, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018

ITEM 12A

Leuchs, Jonathan, Boys Lacrosse, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018
Malott, Matt, Baseball, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018
Martinez, Marin, Girls Lacrosse, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
McCarthy, Brendan, Boys Lacrosse, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Murphy, Aaron, Baseball, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Noffal, Marcel, Boys Volleyball, Freshmen, Canyon Crest Academy, Spring Season, effective 2/12/2018
Pearce, Jaime, Swimming, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Saunders, Tom, Boys Volleyball, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Saunders, Tom, Boys Volleyball, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Siegel, Alex, Boys Lacrosse, Junior Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Spire, Greg, Swimming, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Thompson, Ted, Girls Track & Field, Varsity, Canyon Crest Academy, Spring Season, effective 2/12/2018
Twyman, Katie, Swimming, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018
Ziamba, Lisa, Girls Track & Field, Varsity Assistant, Canyon Crest Academy, Spring Season, effective 2/12/2018

LCC – Certificated

Brubaker, Mark, Boys Volleyball, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Farr, Chalise, Track & Field, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018
Fletes, Leo, Baseball, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Machado, Justin, Baseball, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Overman, Morgan, Softball, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018
Rector, Casey, Girls Lacrosse, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Sisler, Bob, Boys Track & Field, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Sovacool, Casey, Boys Golf, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Vice, Bill, Girls Track & Field, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Vollstedt, Todd, Boys Track & Field, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

ITEM 12A

Witzmann, Adam, Track & Field, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

LCC – Classified

Stewart, Jeff, Boys Volleyball, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

LCC - Walk-on

Balderas, Jose, Baseball, Freshmen, La Costa Canyon High School, Spring Season, effective 2/12/2018

Bianchi, Karen, Girls Lacrosse, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Bowen, Robert, Boys Lacrosse, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Burke, Joey, Baseball, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Cooper, Kevin, Boys Lacrosse, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

Culbertson, John, Boys Golf, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Dinse, Sarah, Gymnastics, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Dutton, John, Baseball, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Fisher, Trace, Gymnastics, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

Girley, Dedrick, Track & Field, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Gomez, Erick, Track & Field, Junior Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Hernandez, Bladimir, Boys Tennis, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

Hill, Jason, Baseball, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Houser, Ella, Gymnastics, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Jones, Dan, Boys Lacrosse, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

Mackle, Patty, Swimming, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

McMahon, Josh, Baseball, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Missailidis, Jasen, Swimming, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

Moore, Damon, Track & Field, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Morris, Chris, Boys Volleyball, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018

Murphy, Sean, Boys Volleyball, Freshmen, La Costa Canyon High School, Spring Season, effective 2/12/2018

ITEM 12A

O'Donnell, Matt, Girls Track & Field, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Palomo, Jose, Baseball, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018
Paulsen, Mark, Baseball, Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018
Simmons, Gregg, Track & Field, Varsity Assistant, La Costa Canyon High School, Spring Season, effective 2/12/2018
Tanner, Tamara, Boys Tennis, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Wilcox, Lyndsey, Girls Lacrosse, Junior Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018
Wright, Rachel, Softball, Varsity, La Costa Canyon High School, Spring Season, effective 2/12/2018

SDA – Certificated

Meyer-Abrahamson, Deb, Boys Tennis, Junior Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Zug, Erica, Girls Lacrosse, Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018

SDA – Classified

Montes, Marcelle, Girls Lacrosse, Junior Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018

SDA – Walk-on

Aguirre, Jose, Baseball, Freshmen, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Aiken, Jourdyn, Boys Volleyball, Varsity Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Corrao, Salvatore, Softball, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Fitchett, Mike, Boys Track & Field, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Fletes, Carlos, Baseball, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Garcia, Don, Baseball, Varsity Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Gilligan, Niko, Baseball, Junior Varsity Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Haskett, Gordon, Girls Track & Field, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Hoff, Taylor, Boys Volleyball, Junior Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Holguin, Jay, Boys Lacrosse, Varsity Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Kaczmarek, Charles, Girls Lacrosse, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018

ITEM 12A

Martinez, Tom, Baseball, Junior Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
McKittrick, Robert, Baseball, Freshmen Assistant, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Pinchin, Landon, Boys Lacrosse, Junior Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Thaisz, Richard, Boys Lacrosse, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Tomasi, Joe, Boys Tennis, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Wilson, Raymond, Boys Volleyball, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018
Zamora, Alfred, Boys Golf, Varsity, San Dieguito High School Academy, Spring Season, effective 2/12/2018

TP – Certificated

Ashby, Scott, Softball, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018
Doerrer, Chas, Boys Track & Field, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Drake, Christopher, Boys Golf, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Falcis-Stevens, Charlenne, Boys Track & Field, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Hildebrand, Kaitlin, Girls Track & Field, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Livingston, Matt, Baseball, Freshmen, Torrey Pines High School, Spring Season, effective 2/12/2018
Lona, Francisco, Baseball, Freshmen Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018
Moore, Jonathan, Softball, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Wickman, Ryland, Softball, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

TP – Walk-on

Almazan, Rui, Track & Field, Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018
Bath, Ryan, Girls Track & Field, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Chess, Matt, Boys Golf, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018
Chu, Don, Boys Tennis, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018
Clark, Carolyn, Girls Lacrosse, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018
Connors, Kelly, Girls Lacrosse, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

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Contreras, Richard, Swimming, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

deFrancesco, Paul, Baseball, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Doucette, Rory, Boys Lacrosse, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Hagis, Lauren, Girls Lacrosse, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Harmon, Kendall, Girls Track & Field, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Jasper, Stephen, Boys Volleyball, Freshmen, Torrey Pines High School, Spring Season, effective 2/12/2018

Kirk, Gregory, Boys Lacrosse, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Kobik, Armani, Swimming, Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

McCaskill, Kirk, Baseball, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Moore, Brian, Boys Track & Field, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Myers, Erik, Boys Lacrosse, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

O'Neil, David, Boys Lacrosse, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Parker, Jennifer, Gymnastics, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Possemato, Chris, Baseball, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Ray, Cody, Baseball, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Ray, Rick, Baseball, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Rubacky, Nick, Boys Volleyball, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Rubacky, Nick, Boys Volleyball, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Stanley, Scott, Baseball, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Strode, Morris (Skip), Boys Tennis, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Swagart, Kaitlin, Girls Lacrosse, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Thomas, Brian, Track & Field, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Tudor, Kenyon, Swimming, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Waldt, Gunnar, Boys Lacrosse, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Wesser, Olivia, Gymnastics, Junior Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

ITEM 12A

Wilson, Johnny, Boys Lacrosse, Junior Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Winterfeldt, Brian, Boys Lacrosse, Varsity Assistant, Torrey Pines High School, Spring Season, effective 2/12/2018

Zissi, Jonathan, Boys Lacrosse, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

Zuffinetti, Adam, Boys Volleyball, Varsity, Torrey Pines High School, Spring Season, effective 2/12/2018

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Cindy Frazee, Associate Superintendent,
Human Resources

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF PROFESSIONAL
SERVICES CONTRACTS/ HUMAN RESOURCES

EXECUTIVE SUMMARY

The attached Professional Services Report/Human Resources summarizes two agreements.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached list.

ITEM 12B

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

HUMAN RESOURCES - PROFESSIONAL SERVICES REPORTBoard Meeting Date: 03-15-18

<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>
03/01/18 – 02/28/20	Brandman University San Diego, part of the Chapman University System	To provide supervision and ongoing support/ mentoring for University student interns.	N/A	N/A
03/16/18 ongoing until terminated with 30-day advance notice	National University	To provide student teaching to students enrolled in the University's teacher training curricula and/or practicum experience to students enrolled in the University's student counseling and other credential curricula.	N/A	N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

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

SUBMITTED BY: Eric R. Dill, Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report/Educational Services summarizes three 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 attachment.

ITEM 13A

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

EDUCATIONAL SERVICES - PROFESSIONAL SERVICES REPORTBoard Meeting Date: 03-15-18

<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>
02/21/18 – 02/23/18	San Diego County Superintendent of Schools (SDCSS)	For Michael Grove (Consultant), to travel and attend the Curriculum and Instruction Steering Committee (CISC) Leadership Symposium.	N/A	N/A
04/13/18 – 04/15/18	San Diego County Superintendent of Schools (SDCSS)	For Associate Superintendent Michael Grove and Principals Cara Dolnik, Rob Coppo, Reno Medina, Adam Camacho, and Brie Weatherford to travel and attend the Courageous Principals at Deloitte University.	N/A	N/A
03/16/18 – 06/30/18	San Diego State Research Foundation, and the Southern Counties California Arts Project	To provide support and facilitation in writing a Strategic Arts Education Plan for the District.	General Fund Unrestricted 01-00	\$4,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Mark Miller, Associate Superintendent
Administrative Services

SUBMITTED BY: Eric R. Dill, Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report/Administrative Services summarizes one contract.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached report.

ITEM 14A

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

ADMINISTRATIVE SERVICES - PROFESSIONAL SERVICES REPORT

Board Meeting Date: 03-15-18

<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>
03/16/18 continuing for 36 months from the System Launch Date, unless terminated by mutual consent with 30-day advance written notice	San Joaquin County Office of Education, Center for Educational Development and Research	To provide setup/configuration and support of integration components and services to allow bidirectional data transfer between Special Education Information System (SEIS) and District's Student Information System (SIS).	General Fund/Unrestricted 01-00	\$4,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 1, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Meredith Wadley, Director of School & Student Services
Mark Miller, Associate Superintendent, Administrative Services

SUBMITTED BY: Eric Dill, 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 14C

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 03/15/18

<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>
02/01/18 – 06/30/18	Coast Music Therapy, Inc. (NPA)	To provide music therapy, assessments, and IEP support in an educational setting.	General Fund / Restricted 01-00	1	At the rates shown on the attachment
02/01/18 – 06/30/18	Robyn Moses (ICA)	To provide a psychoeducational assessment, to include consultation with site staff, parents and student, report writing, and presentation of final results	General Fund / Restricted 01-00	1	At the rates shown on the attachment

ITEM 14C



EDUCATIONAL SERVICES 2017-2018

coastmusictherapy

WWW.COASTMUSICTHERAPY.COM | T 858 831-0387 | F 858 777-0411

OVERVIEW OF SERVICES

Serving districts since 1999, Coast Music Therapy (CMT) is uniquely equipped to meet the needs of school programs as the only music therapy agency specializing solely in educational services. We offer IEP-based services, evaluations, workshops/professional development, and non-IEP based classroom programs for specialized populations such as medically fragile, visually impaired, emotionally impaired, autism, and early childhood programs. Our aim is to help teams provide meaningful educational benefit and access to instruction for learners who uniquely respond to music.

RATES

While Coast Music Therapy is a California Non-Public Agency, services may fall under a Consultant's Agreement depending on the specific parameters of the contract. In addition, CMT serves neighboring counties which may have varying rate negotiation processes. Therefore, please contact us with your specific needs to determine which of the below rates are applicable to your district/site/county.

- \$95/hr weekly direct service
- \$125/hr consultation/IEP attendance & reports
- Discounted daily rate of \$70/hr (\$525/day) available for San Diego county districts who require one or more full days (7.5hrs) per week.

EVALUATIONS

Coast Music Therapy prides itself on conducting thorough assessments that uphold the intent of special law as it relates to necessity of services. The length of an evaluation will vary depending on the complexities of each case and the required amount of IEP attendance.

Typically, an evaluation can be conducted within 5hrs of time at our IEP rate **(for a total of \$625 per evaluation)**. This includes records review, staff/parent interview, onsite observation & evaluation, report development, and up to 1hr of IEP attendance. Additional IEP attendance beyond one hour is billed at our IEP rate.

In order to avoid any conflicts of interest, CMT only provides evaluations requested by school districts, and does NOT provide private assessments or Independent Educational Evaluations (IEEs).

ITEM 14C



EDUCATIONAL SERVICES 2017-2018

coastmusictherapy

WWW.COASTMUSICTHERAPY.COM | T 858 831-0387 | F 858 777-0411

POLICIES

We require a 1hr minimum for all site visits. CMT generally serves sites within a 35 mile roundtrip radius from our Kearny Mesa office location. If your site/district is outside of this range, please contact us to discuss travel reimbursement which is typically billed at our weekly direct service rate.

LOCATION

We strongly believe in an integrated and collaborative model of service so that all staff are able to implement music-assisted learning approaches throughout the week. For this reason, ALL services are provided at the student's educational site. We do not provide services at our office location.

PROFESSIONAL DEVELOPEMNT

CMT provides workshops for teachers, speech therapists, autism providers, paraprofessionals, behavior specialists, early childhood instructors, and other educational staff. Trainings can be tailored to your specific age range and disability categories. In addition, CMT offers music-assisted learning curriculum and follow up coaching visits to classrooms to assure implementation.

STAFF

Director Michelle Lazar, MA, MT-BC holds an undergraduate degree in Music Therapy and a graduate degree in Special Education, with an emphasis in Autism and Applied Behavior Analysis. All CMT staff are Board Certified Music Therapists (www.cbmt.org) with a degree in music therapy, including 1200 hours of clinical training and additional education in the area of Neurologic Music Therapy.

CONTACT INFORMATION

Director: Michelle Lazar, MA, MT-BC, Director

Direct Line: 619.665.3381 Email: mlazar@coastmusictherapy.com

Mailing Address: Coast Music Therapy | PO Box 221016 | San Diego, CA 92192

Billing questions: accounting@coastmusictherapy.com

Robyn Moses, LEP, LPCC

ITEM 14C



Psychological Assessment & Consultation
13681 Newport Avenue, Suite 8279
Tustin, California 92780
rmosespsych@gmail.com
phone 949-309-9261; fax: 714-417-9561

SCHEDULE OF FEES

Psychological Assessment: may include, but not be limited to, reviewing student records; interviewing stakeholders or other significant persons; student observation; observation of educational or other relevant setting(s); test administration, scoring and interpretation; written report; and participation at one IEP or other meeting to review results. Discounts will be pre-negotiated as mutually agreeable when District provides psychological test materials.

Psycho-educational Assessment (only):	\$2000.00
Mental Health Assessment (only):	\$2000.00
Psycho-educational and Mental Health Assessment:	\$3500.00

*Participation at additional meetings shall be at the hourly consultation rate of \$100 per hour, with a 2 hour minimum.

Psychological Consultation: may include, but not be limited to, reviewing student records; interviewing stakeholders or other significant persons; student observation; observation of educational setting(s); collaborative discussion with stakeholders or other significant persons; collaborative discussion with school district or other agency personnel; and written summary report of findings, conclusions, and recommendations.

\$100 per hour, minimum 2 hours

Expert Witness: may include, but not be limited to, consultation to client or client's legal representative in preparation for due process hearing and testimony at OAH or similar matter

\$150 per hour, minimum 2 hours

Out of Orange County Fee: in addition to the fees for services indicated above, an additional fee shall be assessed depending on the location of the student during time of assessment/consultation. This is a one-time fee (per student/case) and is inclusive of any travel time and expenses; and therefore no additional travel expenses will be billed.

Outside Orange County, within Los Angeles, San Diego, Riverside, or San Bernadino Counties:

\$500

Within CA, outside any of the above indicated counties:

\$1000

Outside CA, within states of ID, MT, AZ, WA, OR, NV, UT, NM, CO, WY

\$1500

Outside CA, any state not listed above:

\$2000

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Meredith Wadley, Director of School & Student Service
Mark Miller, Associate Superintendent, Administrative Services

SUBMITTED BY: Eric Dill, Superintendent

SUBJECT: APPROVAL OF PARENT SETTLEMENT AND RELEASE AGREEMENT

EXECUTIVE SUMMARY

The attached Special Education Agreement report for Parent Settlement and Release Agreements summarizes two Settlement Agreements that provided services for Special Education Students.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on the attached report.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

ITEM 14E

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 03/15/18

<u>Student #</u>	<u>Description of Services</u>	<u>Date Executed</u>	<u>Budget #</u>	<u>Amount</u>
2018-072PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2017-072PS for special education related services through February 1, 2019	02/05/18	General Fund/ Restricted 01-00	\$12,850.00
2018-075PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2017-075PS for special education related services through June 30, 2019	03/06/18	General Fund/ Restricted 01-00	\$43,650.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Douglas B. Gilbert, Director of Purchasing
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
PROFESSIONAL SERVICES CONTRACTS/
BUSINESS

EXECUTIVE SUMMARY

The attached Professional Services Report/Business summarizes six 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 the attached report.

ITEM 15A

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**BUSINESS - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 03/15/18**

<u>Contract Effective Dates</u>	<u>Contractor/Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
03/16/18 continuing until terminated by mutual agreement	County of San Diego, Health and Human Services Agency	To provide a System Data Agreement (SDA) for direct certification data matching to confirm eligibility for free or reduced school lunch/breakfast.	N/A	N/A
02/07/18 – 02/06/21	En Pointe Technologies Sales, LLC	To provide volume licensing for Microsoft Education Solutions.	General Fund/ Unrestricted 01-00	\$55,260.00
06/20/18 – 06/19/21	Hanover Research Council, LLC	To provide research services, including custom research reports; survey design, administration and analysis; interviews with industry/issue experts; secondary research; data analysis; and benchmarking, phone based consultations with an account team member, and Hanover's Online Education Library.	General Fund/Unrestricted 01-00,	\$141,145.00 Plus incidental costs
02/26/18	Solution Tree, Inc.	To provide onsite professional development with speaker Martha Kaufelt.	General Fund/ Unrestricted 01-00	\$6,200.00
02/01/18 – 01/31/19	Vortex Industries, Inc	To provide preventative maintenance and minor repair work on low energy ADA accessible swinging doors.	General Fund/ Unrestricted 01-00	\$15,000.00
04/01/18 – 03/31/19	Western Environmental & Safety Technologies, LLC	To provide the Asbestos Hazard Emergency Response Act (AHERA) three-year asbestos re-inspection.	General Fund/ Unrestricted 01-00	\$3,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Douglas B. Gilbert, Director of Purchasing,
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
AMENDMENTS TO AGREEMENTS

EXECUTIVE SUMMARY

The attached Amendment to Agreements Report summarizes three amendments to agreements.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on the attached list.

ITEM 15B

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

BUSINESS SERVICES - AMENDMENT TO AGREEMENTS REPORT**Board Meeting Date: 03/15/18**

<u>Contract Effective Dates</u>	<u>Contractor/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
N/A	Advanced Toolware LLC, dba Tools4ever	Increasing the not to exceed amount for the User Management Resource Administrator Licenses from \$6,000.00 annually to \$9,000.00 annually, with no other changes to the contract.	General Fund/ Unrestricted 01-00	\$9,000.00 / Annually
N/A	United Site Services	Increasing the not to exceed amount for District wide portable restroom services from \$30,000.00 annually to \$45,000.00 annually, with no other changes to the contract.	General Fund/ Unrestricted 01-00	\$45,000.00 / Annually
N/A	Sureride Charter, Inc. dba Sun Diego Charter Company	Approving the acquisition of McClintock Enterprises, Inc., dba Goldfield Stage Company, at the rates shown in the attachment, with no other changes to the contract.	N/A	N/A

Section 1: Intradistrict Trips	
BID ITEM	Sun Diego Charter*****
One Way Trips	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
4 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
4:01 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
Section II: San Diego County, Outside of District Boundaries	
BID ITEM	Sun Diego Charter*****
School Buses	
One Way Trips	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
4 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	Coach Rates
4:01 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	Coach Rates
BID ITEM	Sun Diego Charter*****
Highway Coaches	
One Way Trips	
33 or less rate	\$388.58
34-46 rate	\$414.49
47-57 w / restroom rate	\$440.39
4 hour rate	
33 or less rate	\$492.20
34-46 rate	\$518.11
47-57 w / restroom rate	\$542.98
4:01 hour rate	
33 or less rate	\$88.08
34-46 rate	\$98.44
47-57 w / restroom rate	\$102.59
Section III: Outside San Diego County	
BID ITEM	Sun Diego Charter*****
School Buses	
4 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
4:01 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	no bid
12 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	Coach Rates
12:01 hour rate	
33 or less rate	no bid
34-51 rate	no bid
52 or more rate	no bid
Wheelchair size & rate	Coach Rates
BID ITEM	Sun Diego Charter*****
Highway Coaches	
4 hour rate	
33 or less rate	no bid
34-46 rate	no bid
47-57 w / restroom rate	no bid
4:01 hour rate	
33 or less rate	no bid
34-46 rate	no bid
47-57 w / restroom rate	no bid
12 hour rate	

ITEM 15B

33 or less rate	\$984.41
34-46 rate	\$1,056.94
47-57 w / restroom rate	\$1,082.85
12:01 hour rate	
33 or less rate	\$88.08
34-46 rate	\$98.44
47-57 w / restroom rate	\$102.59
Section IV: Out of San Diego County Trips (Special Requests)	
BID ITEM	
	Sun Diego Charter
	Y
Renewal Clause	
BID ITEM	
	Sun Diego Charter*****
	Y

pax = passengers

***** Sun Diego Charter offers 49 to 56 Passenger with Restroom Rates. Sun Diego Charter does not offer any school buses but can offer wheelchair accessible coaches.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 7, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Douglas B. Gilbert, Director of Purchasing
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: AWARD / RATIFICATION OF CONTRACTS

EXECUTIVE SUMMARY

On January 31, 2018 District staff sent bid notices to four companies for Independent Audit Services for fiscal years 2017-18, 2018-19, and 2019-20. On February 22, 2018 four bids were received. The bid submittals were reviewed by District staff for compliance.

RECOMMENDATION:

It is recommended that the Board approve awarding the following contract and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute all pertinent documents:

1. Wilkinson, Hadley, King and Co., LLP., for Independent Annual General Audit Services and Prop 39 Bond Audit Services, Project B2018-03, for fiscal years 2017-18 through 2019-20, in an amount not to exceed \$65,400.00, with the option to extend the contract for two additional one-year periods, to cover fiscal years 2020-21 and 2021-2022, at a cost not to exceed a 5% annual increase from the previous fiscal year's cost, to be expended from the General Fund/Unrestricted 01-00.

FUNDING SOURCE:

As noted herein

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL OF BUSINESS REPORTS

EXECUTIVE SUMMARY

Please find the following business reports submitted for your approval:

1. Purchase Orders
2. Change Orders
3. Purchase Order Increase/Decrease
4. Membership Listings (None Submitted)
5. Warrants
6. Revolving Cash Fund

RECOMMENDATION:

It is recommended that the Board approve the following business reports: 1) Purchase Orders, 2) Change Orders, 3) Purchase Order Increase/Decrease, 4) Membership Listings (None Submitted), 5) Warrants, and 6) Revolving Cash Fund.

FUNDING SOURCE:

Not applicable.

ITEM 15F

PO REPORT JANUARY 30, 2018 THROUGH MARCH 05,2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
000009115	30-Jan	0100	ALPHA GRAPHICS SAN MARCOS/CARLSBAD	500	MATERIALS AND SUPPLIES	\$ 218.41
000009116	30-Jan	0100	AMAZON.COM	600	MATERIALS AND SUPPLIES	\$ 147.59
000009117	30-Jan	0100	HANDBOT	003	NON CAPITALIZED EQUIP	\$ 3,310.99
000009118	30-Jan	0100	EVERYTHING MEDICAL	500	MATERIALS AND SUPPLIES	\$ 50.66
000009119	30-Jan	0100	LEGO EDUCATION	003	MATERIALS AND SUPPLIES	\$ 12,755.44
000009120	30-Jan	0100	GOPHER SPORT	500	MATERIALS AND SUPPLIES	\$ 1,096.66
000009121	30-Jan	0100	ADA BADMINTON & TENNIS	500	MATERIALS AND SUPPLIES	\$ 200.56
000009122	30-Jan	0100	J AND R KEY HARDWARE	500	MATERIALS AND SUPPLIES	\$ 61.18
000009124	31-Jan	0100	ACTIVE NETWORK INC	600	MATERIALS AND SUPPLIES	\$ 124.99
000009125	31-Jan	0100	EN POINTE TECH SALES INC	017	COMPUTER LICENSING	\$ 30,597.00
000009126	31-Jan	0100	TCR SERVICES	003	REPAIRS BY VENDORS	\$ 148.95
000009127	31-Jan	0100	AMAZON.COM	004	MATERIALS AND SUPPLIES	\$ 975.86
000009128	31-Jan	0100	CDW GOVERNMENT	600	NON-CAPITALIZED TECH EQUIPMENT	\$ 12,173.01
000009129	31-Jan	0100	OFFICE SOLUTIONS BUSINESS	011	OFFICE SUPPLIES	\$ 56.39
000009130	31-Jan	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 209.95
000009131	31-Jan	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	022	CONFERENCE,WORKSHOP,SEM.	\$ 125.00
000009132	31-Jan	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 117.35
000009133	31-Jan	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 146.50
000009134	31-Jan	2139	DIVISION OF THE STATE ARCHITECT	007	NEW CONSTRUCTION	\$ 3,870.00
000009135	31-Jan	0100	PARK IT BIKE RACKS CO.	600	MATERIALS AND SUPPLIES	\$ 1,155.28
000009136	1-Feb	0100	SCHOOL HEALTH CORPORATION	500	MATERIALS AND SUPPLIES	\$ 62.79
000009137	1-Feb	0100	MARVEL GROUP INC	500	MATERIALS AND SUPPLIES	\$ 2,617.00
000009138	1-Feb	0100	MOONLIGHT SCREENPRINTING INC	500	MATERIALS AND SUPPLIES	\$ 249.67
000009139	1-Feb	0100	CDW GOVERNMENT	600	NON-CAPITALIZED TECH EQUIPMENT	\$ 629.64
000009140	1-Feb	6730	FRIEDRICH, KATHRYN	018	OTHER SERV.& OPER.EXP.	\$ 1,000.00
000009141	1-Feb	0100	AUTO GLASS BY ROBERTO	013	REPAIRS-VEHICLES	\$ 1,200.00
000009142	1-Feb	6730	MOLNAR, MARCIA	018	OTHER SERV.& OPER.EXP.	\$ 30.00
000009143	1-Feb	0100	BUS WEST	013	MATERIALS-VEHICLE PARTS	\$ 3,136.67
000009144	1-Feb	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 51.67
000009145	1-Feb	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 463.00
000009146	1-Feb	0100	EDUCATIONAL INNOVATIONS INC	600	MATERIALS AND SUPPLIES	\$ 115.50
000009147	1-Feb	0100	SCHOOL HEALTH CORPORATION	018	MATERIALS AND SUPPLIES	\$ 146.17
000009148	1-Feb	0100	NCS PEARSON INC	002	MATERIALS AND SUPPLIES	\$ 5,179.11
000009149	1-Feb	0100	AMAZON.COM	017	MATERIALS AND SUPPLIES	\$ 2,550.93
000009150	1-Feb	0100	STAPLES ADVANTAGE	003	MATERIALS AND SUPPLIES	\$ 50.64
000009151	1-Feb	0100	TCR SERVICES	017	MATERIALS AND SUPPLIES	\$ 1,023.36
000009152	1-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 74.38
000009153	1-Feb	0100	EVERYTHING MEDICAL	500	MATERIALS AND SUPPLIES	\$ 54.55
000009154	1-Feb	0100	CITY TREASURER	012	CONFERENCE,WORKSHOP,SEM.	\$ 780.00
					DUES AND MEMBERSHIPS	\$ 120.00
000009155	1-Feb	0100	SCHOONER STATION	500	REFRESHMENTS	\$ 350.00
000009156	1-Feb	0100	EDUCATIONAL DATA SYSTEMS, INC.	004	MATERIALS AND SUPPLIES	\$ 200.00
000009157	1-Feb	0100	STATE BOARD OF EQUALIZATION	013	FEES - ADMISSIONS, TOURN	\$ 81.64
					FED PRGM INTEREST PAYMT	\$ 10.00
000009158	1-Feb	0100	STATE BOARD OF EQUALIZATION	013	FEES - ADMISSIONS, TOURN	\$ 1,754.06
					FED PRGM INTEREST PAYMT	\$ 177.00
000009159	1-Feb	0100	COSA FOUNDATION	003	CONFERENCE,WORKSHOP,SEM.	\$ 865.00
000009160	1-Feb	0100	BLICK, DICK (DICK BLICK)	003	MATERIALS AND SUPPLIES	\$ 429.86
000009161	1-Feb	0100	EMERY THOMPSON MACHINE & SUPPLY	003	EQUIPMENT	\$ 11,204.13
000009162	2-Feb	2519	SAN DIEGO UNION TRIBUNE	007	ADVERTISING	\$ 304.58
000009163	2-Feb	0100	EAGLE SOFTWARE	017	CONFERENCE,WORKSHOP,SEM.	\$ 525.00
000009164	2-Feb	0100	MACGILL DISCOUNT SCHOOL NURSE	500	MATERIALS AND SUPPLIES	\$ 70.27
000009165	2-Feb	0100	CSPCA	016	CONFERENCE,WORKSHOP,SEM.	\$ 355.00
000009166	2-Feb	0100	STATE WATER RESOURCES	013	FEES - ADMISSIONS, TOURN	\$ 150.00
000009167	2-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 162.98
000009168	2-Feb	0100	LAW OFFICES OF CARA LUCIER	002	MEDIATION SETTLEMENTS	\$ 70,000.00
000009169	2-Feb	0100	CASCWA	022	CONFERENCE,WORKSHOP,SEM.	\$ 375.00
000009170	2-Feb	0100	AMAZON.COM	600	MATERIALS AND SUPPLIES	\$ 141.84
000009171	2-Feb	0100	AMAZON.COM	600	MATERIALS AND SUPPLIES	\$ 403.52
000009172	2-Feb	0100	AMAZON.COM	003	MATERIALS AND SUPPLIES	\$ 25.48
000009174	5-Feb	6730	XEROX CORPORATION	018	OTHER SERV.& OPER.EXP.	\$ 5,767.95
000009175	5-Feb	0100	OFFICE SOLUTIONS BUSINESS	017	MATERIALS AND SUPPLIES	\$ 21.55
000009176	5-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 64.11
000009177	5-Feb	0100	PC & MACEXCHANGE	600	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,140.00
000009178	5-Feb	0100	TELEMETRYAPP SERVICES INC	017	COMPUTER LICENSING	\$ 810.00
000009179	5-Feb	2139	DIVISION OF THE STATE ARCHITECT	007	NEW CONSTRUCTION	\$ 2,152.50
000009180	6-Feb	0100	MACGILL DISCOUNT SCHOOL NURSE	500	MATERIALS AND SUPPLIES	\$ 72.49
000009181	6-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 252.89
000009182	6-Feb	2139	DIGITAL NETWORKS GROUP, INC.	007	EQUIPMENT	\$ 39,451.06
000009183	6-Feb	0100	ONE STONE APPAREL	003	MATERIALS AND SUPPLIES	\$ 200.56
000009185	6-Feb	2139	EDCO DISPOSAL CORPORATION	007	NEW CONSTRUCTION	\$ 1,561.08
000009186	6-Feb	0100	Butterick Creative Consulting	020	PROF/CONSULT./OPER EXP	\$ 1,200.00

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
000009187	7-Feb	0100	T E R I INC	002	OTHER CONTR-N.P.S.	\$ 18,642.82
000009188	7-Feb	0100	A O REED	012	REPAIRS BY VENDORS	\$ 10,701.07
000009189	7-Feb	0100	FRONTIER FENCE COMPANY INC	500	MATERIALS AND SUPPLIES	\$ 3,018.00
000009190	7-Feb	0100	HARBOR BAY INC	012	REPAIRS BY VENDORS	\$ 2,900.00
000009191	9-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 67.56
000009192	12-Feb	2139	ECONOMY RESTAURANT SUPPLY	007	EQUIPMENT	\$ 377.13
000009193	12-Feb	2139	MOBILE MODULAR MANAGEMENT CORP	007	NEW CONSTRUCTION	\$ 12,098.20
000009194	12-Feb	2139	NINYO & MOORE	007	NEW CONSTRUCTION	\$ 393,694.00
000009195	12-Feb	2139	CONSULTING & INSPECTION SVCS	007	NEW CONSTRUCTION	\$ 392,612.46
000009196	12-Feb	0100	C S B A	015	CONFERENCE,WORKSHOP,SEM.	\$ 185.00
				021	CONFERENCE,WORKSHOP,SEM.	\$ 185.00
000009197	12-Feb	0100	C.A.S.H.	007	CONFERENCE,WORKSHOP,SEM.	\$ 5,245.00
000009198	12-Feb	0100	AP* By The Sea	(blank)	PREPAID EXPENDITURES (EXPENSES)	\$ 775.00
000009199	12-Feb	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 79.68
000009201	12-Feb	0100	OFFICE SOLUTIONS BUSINESS	021	MATERIALS AND SUPPLIES	\$ 43.10
000009202	12-Feb	0100	NORTHSTAR AV LLC	017	MATERIALS AND SUPPLIES	\$ 1,799.43
000009203	12-Feb	0100	BSN SPORTS, INC.,	012	REPAIRS BY VENDORS	\$ 7,244.95
000009204	12-Feb	0100	TRACE3, LLC	017	COMPUTER LICENSING	\$ 116,630.82
000009205	12-Feb	0100	MOBILE MODULAR MANAGEMENT CORP	012	REPAIRS BY VENDORS	\$ 353.00
000009206	12-Feb	0100	Diana Brandin Realtime Captioning	002	PROF/CONSULT./OPER EXP	\$ 23,115.00
000009207	12-Feb	0100	Center for Autism and Related Disorders	002	OTHER CONTR-N.P.A.	\$ 23,095.35
000009208	12-Feb	0100	Center for Autism and Related Disorders	002	OTHER CONTR-N.P.A.	\$ 1,721.50
000009209	12-Feb	0100	Center for Autism and Related Disorders	002	SUB/OTHER CONTR-NPA	\$ 21,210.00
					OTHER CONTR-N.P.A.	\$ 25,000.00
000009210	12-Feb	0100	Center for Autism and Related Disorders	002	OTHER CONTR-N.P.A.	\$ 1,100.00
000009212	12-Feb	0100	AMAZON.COM	018	MATERIALS AND SUPPLIES	\$ 170.25
000009213	13-Feb	0100	INDIAN PRODUCT	500	MATERIALS AND SUPPLIES	\$ 1,228.70
000009214	13-Feb	0100	URBAN TREE CARE, INC.	012	OTHER SERV.& OPER.EXP.	\$ 2,800.00
000009216	13-Feb	0100	REGENTS OF THE UNIV. OF CA.	002	PROF/CONSULT./OPER EXP	\$ 2,800.00
000009217	13-Feb	0100	ALEKS CORP/MCGRAW HILL	004	COMPUTER LICENSING	\$ 105.00
000009218	13-Feb	0100	ALEKS CORP/MCGRAW HILL	500	COMPUTER LICENSING	\$ 105.00
000009219	14-Feb	2139	RANCHO SANTA FE SEC SYSTEMS	007	NEW CONSTRUCTION	\$ 167.00
000009220	14-Feb	2139	Daily Journal Corporation	007	NEW CONSTRUCTION	\$ 161.20
000009221	14-Feb	0100	Swell DJ Production, Inc.	500	OTHER SERV.& OPER.EXP.	\$ 2,400.00
000009222	14-Feb	0100	DANNIS WOLIVER KELLEY	002	OTHER SERV.& OPER.EXP.	\$ 885.00
000009223	14-Feb	0100	TCR SERVICES	012	PRINTING	\$ 1,000.00
000009224	14-Feb	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 710.83
000009225	15-Feb	0100	AMAZON.COM	020	MATERIALS AND SUPPLIES	\$ 95.30
000009226	15-Feb	0100	ELEMENT 5 - DIGITAL RIVER GMBH	017	COMPUTER LICENSING	\$ 1,499.00
000009227	15-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 49.33
000009228	15-Feb	0100	COUNTY WIDE EQUIPMENT	013	REPAIRS BY VENDORS	\$ 288.69
000009229	15-Feb	0100	DION INTERNATIONAL	013	MATERIALS-VEHICLE PARTS	\$ 2,000.00
000009230	15-Feb	0100	SO CAL GRAPHICS	500	PRINTING	\$ 600.00
000009231	15-Feb	0100	DRIVE AUTOCARE	013	REPAIRS-VEHICLES	\$ 2,233.25
000009232	20-Feb	0100	ANGELIC APPLIANCE REPAIR	500	REPAIRS BY VENDORS	\$ 453.69
000009233	20-Feb	0100	SMART AND FINAL STORES CORP	500	MATERIALS AND SUPPLIES	\$ 83.62
000009234	20-Feb	0100	WARD'S SCIENCE	500	MATERIALS AND SUPPLIES	\$ 300.92
000009235	20-Feb	0100	NASCO MODESTO	600	MATERIALS AND SUPPLIES	\$ 395.02
000009236	20-Feb	0100	FREE FORM CLAY & SUPPLY	600	MATERIALS AND SUPPLIES	\$ 111.61
000009237	20-Feb	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 204.67
000009238	20-Feb	0100	MOONLIGHT SCREENPRINTING INC	004	MATERIALS AND SUPPLIES	\$ 3,729.50
000009239	20-Feb	0100	COSTCO CARMEL MTN RANCH	003	MATERIALS AND SUPPLIES	\$ 500.00
000009241	21-Feb	0100	ALPHA GRAPHICS SAN MARCOS/CARLSBAD	500	MATERIALS AND SUPPLIES	\$ 202.59
000009242	21-Feb	0100	AMAZON.COM	600	MATERIALS AND SUPPLIES	\$ 143.21
000009243	21-Feb	0100	AMAZON.COM	600	MATERIALS AND SUPPLIES	\$ 138.50
000009244	21-Feb	0100	BLICK, DICK (DICK BLICK)	600	MATERIALS AND SUPPLIES	\$ 136.94
000009245	21-Feb	0100	BLICK, DICK (DICK BLICK)	003	MATERIALS AND SUPPLIES	\$ 200.00
000009246	22-Feb	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 193.95
000009247	22-Feb	6730	OAK CREST MIDDLE SCHOOL FOUNDATION	018	OTHER SERV.& OPER.EXP.	\$ 500.00
000009248	22-Feb	0100	STOPPER GROUP, THE	500	MATERIALS AND SUPPLIES	\$ 1,944.78
000009249	22-Feb	0100	FREDRICKS ELECTRIC INC	012	REPAIRS BY VENDORS	\$ 1,500.00
000009250	22-Feb	0100	FREDRICKS ELECTRIC INC	017	OTHER SERV.& OPER.EXP.	\$ 5,985.00
000009251	22-Feb	0100	FREDRICKS ELECTRIC INC	017	OTHER SERV.& OPER.EXP.	\$ 1,385.00
000009252	23-Feb	0100	Magdalena Ecke Family YMCA	004	RENTS & LEASES	\$ 9,805.00
000009253	23-Feb	0100	FROGUTS INC	004	COMPUTER LICENSING	\$ 538.20
000009254	26-Feb	0100	EN POINTE TECH SALES INC	017	COMPUTER LICENSING	\$ 55,258.74
000009255	27-Feb	0100	SKILLPATH INC	012	CONFERENCE,WORKSHOP,SEM.	\$ 598.00
000009256	27-Feb	0100	DUDE SOLUTIONS	017	COMPUTER LICENSING	\$ 15,122.14
000009257	27-Feb	0100	LEUCADIA PIZZERIA	003	REFRESHMENTS	\$ 300.00
000009258	27-Feb	0100	COSA FOUNDATION	003	CONFERENCE,WORKSHOP,SEM.	\$ 315.00
000009259	27-Feb	0100	CART MART INC	500	REPAIRS BY VENDORS	\$ 2,500.00
000009260	27-Feb	0100	AMAZON.COM	004	MATERIALS AND SUPPLIES	\$ 167.43

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
000009261	27-Feb	0100	CUSTOM LOGOS INC	004	MATERIALS AND SUPPLIES	\$ 3,024.94
000009262	27-Feb	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	001	CONFERENCE,WORKSHOP,SEM.	\$ 175.00
				004	CONFERENCE,WORKSHOP,SEM.	\$ 175.00
				011	CONFERENCE,WORKSHOP,SEM.	\$ 175.00
				015	CONFERENCE,WORKSHOP,SEM.	\$ 175.00
				021	CONFERENCE,WORKSHOP,SEM.	\$ 175.00
000009263	27-Feb	0100	TCR SERVICES	004	MATERIALS AND SUPPLIES	\$ 118.47
000009264	27-Feb	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	001	CONFERENCE,WORKSHOP,SEM.	\$ 600.00
000009265	28-Feb	0100	AMAZON.COM	500	DUPLICATING SUPPLIES	\$ 1,379.20
000009266	28-Feb	0100	FREE FORM CLAY & SUPPLY	500	MATERIALS AND SUPPLIES	\$ 140.00
000009267	28-Feb	0100	SAN DIEGUITO UHSD CAFETERIA	500	REFRESHMENTS	\$ 118.53
000009268	28-Feb	0100	SO CAL GRAPHICS	004	MATERIALS AND SUPPLIES	\$ 183.18
000009269	28-Feb	0100	SOLUTION TREE	003	PROF/CONSULT./OPER EXP	\$ 6,200.00
000009270	28-Feb	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 36.99
000009271	28-Feb	0100	AMAZON.COM	500	COMPUTER SUPPLIES	\$ 215.45
000009272	28-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 384.45
000009273	28-Feb	0100	AMAZON.COM	004	MATERIALS AND SUPPLIES	\$ 89.65
000009274	28-Feb	0100	AMAZON.COM	004	MATERIALS AND SUPPLIES	\$ 213.77
000009275	28-Feb	0100	MISSION FEDERAL CREDIT UNION	004	MATERIALS AND SUPPLIES	\$ 147.56
000009276	28-Feb	0100	HAMEL SCHOOL OUTFITTERS INC	020	MATERIALS AND SUPPLIES	\$ 347.00
000009277	28-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 142.21
000009278	28-Feb	0100	MISSION FEDERAL CREDIT UNION	022	MATERIALS AND SUPPLIES	\$ 328.64
000009279	28-Feb	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 25.84
000009281	1-Mar	2139	DATTEL SYSTEMS INC	007	NEW CONSTRUCTION	\$ 7,714.90
000009282	1-Mar	2139	Daily Journal Corporation	007	NEW CONSTRUCTION	\$ 150.80
000009283	1-Mar	2139	E-BUILDER, INC	007	COMPUTER LICENSING	\$ 20,855.25
000009284	1-Mar	2139	FREDRICKS ELECTRIC INC	007	NEW CONSTRUCTION	\$ 26,067.50
000009285	1-Mar	0100	CDW GOVERNMENT	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,099.68
000009287	1-Mar	0100	BERTRAND MUSIC	500	NON CAPITALIZED EQUIP	\$ 1,534.00
				600	NON CAPITALIZED EQUIP	\$ 1,697.42
000009288	1-Mar	0100	AMAZON.COM	017	MATERIALS AND SUPPLIES	\$ 1,153.79
000009289	1-Mar	0100	SKILLPATH INC	012	CONFERENCE,WORKSHOP,SEM.	\$ 198.00
000009290	1-Mar	0100	SAN JOAQUIN COUNTY OFFICE OF EDUCATION	(blank)	PREPAID EXPENDITURES (EXPENSES	\$ 375.00
000009291	1-Mar	0100	AMAZON.COM	004	MATERIALS AND SUPPLIES	\$ 279.07
000009292	1-Mar	0100	CDW GOVERNMENT	004	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,049.40
000009293	1-Mar	0100	TCR SERVICES	600	AERIES SUPPLIES	\$ 107.64
000009294	1-Mar	0100	ALTA COPY, PRINT, DESIGN	500	PRINTING	\$ 1,133.53
000009295	1-Mar	0100	STAPLES ADVANTAGE	600	MATERIALS AND SUPPLIES	\$ 137.70
000009296	1-Mar	0100	PEARSON EDUCATION	003	MATERIALS AND SUPPLIES	\$ 7,604.78
000009297	1-Mar	0100	PEARSON EDUCATION	003	MATERIALS AND SUPPLIES	\$ 7,604.78
000009298	1-Mar	0100	PEARSON EDUCATION	003	MATERIALS AND SUPPLIES	\$ 7,604.78
000009299	2-Mar	0100	BLICK, DICK (DICK BLICK)	004	MATERIALS AND SUPPLIES	\$ 300.20
000009300	2-Mar	0100	CDW GOVERNMENT	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 16,790.35
000009301	2-Mar	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	004	CONFERENCE,WORKSHOP,SEM.	\$ 75.00
000009302	2-Mar	0100	COMM USA INC	004	NON CAPITALIZED EQUIP	\$ 1,206.80
000009304	2-Mar	0100	OFFICE DEPOT, INC	022	PRINTING	\$ 30.67
000009305	2-Mar	0100	ACE COOLERS INC	012	REPAIRS BY VENDORS	\$ 871.27
000009306	2-Mar	0100	VORTEX INDUSTRIES	012	REPAIRS BY VENDORS	\$ 3,378.00
000009307	2-Mar	0100	FREDRICKS ELECTRIC INC	012	REPAIRS BY VENDORS	\$ 3,590.00
000009308	2-Mar	0100	PROCURETECH	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 9,038.07
000009309	2-Mar	0100	CASBO	011	CONFERENCE,WORKSHOP,SEM.	\$ 255.00
000009310	2-Mar	0100	CASBO	011	CONFERENCE,WORKSHOP,SEM.	\$ 510.00
000009311	5-Mar	0100	ALERT SERVICES INC	500	MATERIALS AND SUPPLIES	\$ 20.05
000009312	5-Mar	0100	OFFICE DEPOT, INC	500	MATERIALS AND SUPPLIES	\$ 61.33
000009313	5-Mar	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 11.77
000009314	5-Mar	0100	CDW GOVERNMENT	003	MATERIALS AND SUPPLIES	\$ 526.88
					NON-CAPITALIZED TECH EQUIPMENT	\$ 931.74
000009316	5-Mar	0100	AMAZON.COM	500	MATERIALS AND SUPPLIES	\$ 107.61
00005832A	1-Mar	2518	FACILITIES MAINTAINANCE PLANNING LLC	007	PROF/CONSULT./OPER EXP	\$ 76,700.00
00007396A	5-Feb	0100	TCR SERVICES	500	OFFICE SUPPLIES	\$ 118.47
00007701A	1-Mar	0100	SCHOOL SPECIALTY, INC.	500	MATERIALS AND SUPPLIES	\$ 50.39
780031	28-Feb	2519	HOME DEPOT CREDIT SERVICES	007	NON CAPITALIZED EQUIP	\$ 644.17
780032	28-Feb	2519	HOME DEPOT CREDIT SERVICES	007	NON CAPITALIZED EQUIP	\$ 756.40
780033	28-Feb	2519	HOME DEPOT CREDIT SERVICES	007	NON CAPITALIZED EQUIP	\$ 48.44
780033A	28-Feb	2519	HOME DEPOT CREDIT SERVICES	007	NON CAPITALIZED EQUIP	\$ 58.93
780047	12-Feb	0100	STAPLES ADVANTAGE	600	MATERIALS AND SUPPLIES	\$ 1,721.85
780048	14-Feb	0100	TCR SERVICES	500	REPAIRS BY VENDORS	\$ 369.10
780049	27-Feb	0100	STAPLES ADVANTAGE	003	MATERIALS AND SUPPLIES	\$ 677.59
					SUB-TOTAL NEW PURCHASES	\$ 1,631,051.51

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
CHANGE ORDERS						
PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
			NONE TO REPORT			
					SUB-TOTAL CHANGE ORDERS	\$ -

PURCHASE ORDER INCREASE/DECREASE

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
000008046	10/24/2017	0100	HOME DEPOT	600	MATERIALS AND SUPPLIES	\$ 500.00
000008460	12/19/2017	0100	CURRIER & HUDSON	022	LEGAL EXPENSE	\$ 6,500.00
000007461	1/16/2018	0100	STAPLES	500	MATERIALS AND SUPPLIES	\$ 5,000.00
000008787	1/19/2018	0100	ALLIANCE FOR AFRICA	002	PROF/CONSULT./OPER EXP	\$ 15,000.00
000009002	1/23/2018	2139	ERICKSON HALL	007	NEW CONSTRUCTION	\$ 14,995,283.00
000007492	2/5/2018	0100	STAPLES	500	MATERIALS AND SUPPLIES	\$ 500.00
000007406	2/7/2018	0100	SMART & FINAL	500	MATERIALS AND SUPPLIES	\$ 200.00
000008258	2/7/2018	0100	HOME DEPOT	013	MATERIALS AND SUPPLIES	\$ 300.00
000006687A	2/8/2018	2139	AZTEC TECH	007	NEW CONSTRUCTION	\$ 436.38
000007041	2/8/2018	2139	MOBILE MOD	007	NEW CONSTRUCTION	\$ 361.38
000007808	2/9/2018	0100	RALPHS	020	MATERIALS AND SUPPLIES	\$ 350.00
000008227	2/12/2018	0100	WESELOH	013	MATERIALS-VEHICLE PARTS	\$ 1,000.00
000008259	2/12/2018	0100	NO CTY STUDENT TRANS	013	SUB/PROF CONSULTNT	\$ 100,000.00
000009002	2/13/2018	2139	ERICKSON HALL	007	NEW CONSTRUCTION	\$ 789,000.00
000004217	2/13/2018	2139	JSFA	007	NEW CONSTRUCTION	\$ 2,250.00
000007338	2/13/2018	0100	STAPLES	017	MATERIALS AND SUPPLIES	\$ 300.00
000007626	2/13/2018	0100	COSTCO	500	REFRESHMENTS	\$ 300.00
000008260	2/13/2018	0100	BLICK ART SUPPLY	500	MATERIALS AND SUPPLIES	\$ 3,000.00
000008782	2/13/2018	2139	AECOM	007	NEW CONSTRUCTION	\$ 1,728.00
000007481	2/14/2018	0100	STAPLES	500	MATERIALS AND SUPPLIES	\$ 50.00
000007501	2/20/2018	0100	STAPLES	500	MATERIALS AND SUPPLIES	\$ 200.00
000008031	2/20/2018	0100	FAGEN, FRIEDMAN & FULFROST	021	LEGAL EXP-SPEC.ED.	\$ (3,000.00)
000008460	2/20/2018	0100	CURRIER & HUDSON	021	LEGAL EXP-SPEC.ED.	\$ 8,000.00
000008198	2/21/2018	0100	SCHOOL SERVICES	100	PROF/CONSULT./OPER EXP	\$ 1,920.00
000007747	2/22/2018	1300	COUNTY OF SAN DIEGO	014	FEES - ADMISSIONS, TOURN	\$ 450.00
000007411	2/23/2018	0100	XEROX	001	COPIER OVERAGE CHGS	\$ 2,450.00
000007404	2/26/2018	0100	MR. COPY	500	DUPLICATING SUPPLIES	\$ 500.00
000007530	2/26/2018	0100	STAPLES	500	MATERIALS AND SUPPLIES	\$ 100.00
000007961	2/27/2018	0100	UNITED SITE SERVICES	012	RENTS & LEASES	\$ 2,000.00
					SUB-TOTAL PO CHANGES	\$ 15,934,678.76
					REPORT TOTAL	\$ 17,565,730.27

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Individual Membership Listings
For the Period of January 30, 2018 through March 5, 2018

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

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WARRANT REPORT FROM 01/30/18 THROUGH 03/05/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14360656	1/30/2018	The Hartford	2139	New Construction	\$ 59,005.00
14360657	1/30/2018	Blue Pacific Engineering & Construction	2139	Land Improvements	\$ 5,583.50
14360658	1/30/2018	SSID #2328828748	0100	Mediation Settlements	\$ 12,600.00
14360659	1/30/2018	SOUL CHARTER SCHOOL	0100	Trfr To Cht Sch In Lieu Proptx	\$ 24,474.79
14360660	1/30/2018	Maureen O'Leary Burness	0100	Professional/Consult Svs	\$ 2,609.43
14360661	1/30/2018	WHARTON, RONALD	6730	Other Serv.& Oper.Exp.	\$ 750.00
14360662	1/30/2018	AMERICAN CHEMICAL	0100	Custodial Materials Materials And Supplies	\$ 13,319.00 \$ 594.63
14360665	1/30/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 184.60
14360666	1/30/2018	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svs	\$ 624.00
14360667	1/30/2018	COROVAN MOVING & STORAGE	2139	New Construction	\$ 3,334.06
14360668	1/30/2018	DIGITAL NETWORKS GROUP, INC.	0100	Repairs & Maintenance	\$ 312.50
14360669	1/30/2018	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 6,123.50
14360670	1/30/2018	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 14,634.73
14360671	1/30/2018	DIVISION OF THE STATE ARCHITECT	2519	New Construction	\$ 2,685.16
14360672	1/30/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 100,001.00
14360673	1/30/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 439,263.28
14360674	1/30/2018	FREDRICKS ELECTRIC INC	2139	New Construction	\$ 11,907.12
14360675	1/30/2018	FREE FORM CLAY & SUPPLY	2139	Equipment	\$ 7,575.55
14360676	1/30/2018	HAWTHORNE LIFT SYSTEMS	0100	Repairs & Maintenance	\$ 3,866.11
14360677	1/30/2018	DANIEL LOVE	0100	Mileage	\$ 816.41
14360678	1/30/2018	MCCARTHY BUILDING COMPANY, INC	2139	New Construction	\$ 44,109.59
14360679	1/30/2018	MISSION FEDERAL CREDIT UNION	0100	Bldg.-Repair Materials Custodial Materials Materials And Supplies Other Transport.Supplies Refreshments Rents & Leases	\$ 11,522.79 \$ 2,537.55 \$ 189.43 \$ (79.98) \$ 13.98 \$ 32.32
14360680	1/30/2018	MISSION FEDERAL CREDIT UNION	1300	Materials And Supplies	\$ 241.38
14360681	1/30/2018	OPTIMUM FLOORCARE	2139	Equipment	\$ 4,977.34
14360682	1/30/2018	SIMPLEX GRINNELL LP	0100	Other Serv.& Oper.Exp.	\$ 24,324.50
14360683	1/30/2018	SVA ARCHITECTS, INC.	2139	New Construction	\$ 32,047.29
14360684	1/30/2018	WESTERN FLOORING, INC.	0100	Extra Curricular Act. Repairs & Maintenance	\$ 2,160.00 \$ 3,600.00
14360685	1/30/2018	WILKINSON HADLEY KING & CO LLP	0100	Audit	\$ 5,310.00
14361450	1/31/2018	SAN DIEGO REFRIGERATION	0100	Repairs & Maintenance	\$ 674.35
14361451	1/31/2018	C D L SERVICES INC	0100	Custodial Materials	\$ 23,548.67
14361453	1/31/2018	ADVANCED WEB OFFSET	0100	Printing	\$ 1,063.02
14361454	1/31/2018	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 1,326.62
14361455	1/31/2018	ECOLAB	1300	Purchases Supplies	\$ 293.79
14361456	1/31/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 196,879.61
14361457	1/31/2018	MCMASTER-CARR SUPPLY CO.	0100	Materials And Supplies	\$ 473.39
14361458	1/31/2018	MISSION FEDERAL CREDIT UNION	0100	Grounds Materials	\$ 1,778.94
14362109	2/1/2018	MARTHA HUTCHINSON	0100	Refreshments	\$ 63.80
14362110	2/1/2018	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 31.06
14362111	2/1/2018	RYAN EDDINGFIELD	0100	Materials And Supplies	\$ 55.36
14362112	2/1/2018	ABIGAIL BROWN-MCLELLAN	0100	Materials And Supplies	\$ 23.64
14362113	2/1/2018	Chelsea Pest & Termite Control	0100	Pest Control	\$ 1,200.00
14362114	2/1/2018	RALF BERNARD	0100	Mileage	\$ 141.78
14362115	2/1/2018	CHERI BENE	0100	Conference,Workshop,Sem.	\$ 391.25
14362116	2/1/2018	TRACY HAMMACK	1300	Food Service Sales Lcc Food Service Sales Sda	\$ 53.25 \$ 22.00
14362117	2/1/2018	MAGGIE KELLY	1300	Food Service Sales Lcc	\$ 20.00
14362118	2/1/2018	MICHELLE MCNEFF	0100	Refreshments	\$ 48.19
14362119	2/1/2018	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 60.00
14362120	2/1/2018	AT&T	0100	Communications-Telephone	\$ 15,521.71
14362121	2/1/2018	AT&T	0100	Communications-Telephone	\$ 462.13
14362122	2/1/2018	AT&T	0100	Communications-Telephone	\$ 52.56
14362123	2/1/2018	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 16.22

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WARRANT REPORT FROM 01/30/18 THROUGH 03/05/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14362124	2/1/2018	MICHELLE ANDERSON	0100	Mileage	\$ 69.55
14362125	2/1/2018	APPERSON	0100	Materials And Supplies	\$ 1,355.72
14362126	2/1/2018	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	0100	Legal Exp-Business	\$ 378.00
				Legal Expense	\$ 7,021.87
				Legal Exp-Personnel	\$ 315.00
14362127	2/1/2018	C I F	0100	Dues - CIF	\$ 400.00
14362128	2/1/2018	CHICK-FIL-A	0100	Refreshments	\$ 99.56
14362129	2/1/2018	MARIA VERONICA BURCIAGA	0100	Refreshments	\$ 82.98
14362131	2/1/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 849.70
14362132	2/1/2018	VICKI DE JESUS	0100	Conference,Workshop,Sem.	\$ 102.98
14362133	2/1/2018	DIEGUENO MIDDLE SCHOOL ASB	1300	Other Serv.& Oper.Exp.	\$ 682.50
14362134	2/1/2018	ERIC DILL	0100	Conference,Workshop,Sem.	\$ 98.10
14362135	2/1/2018	EDCO DISPOSAL CORPORATION	0100	Rubbish Disposal	\$ 5,940.58
14362136	2/1/2018	Sandra English	0100	Mileage	\$ 34.24
14362137	2/1/2018	KAREN GEASLIN	0100	Mileage	\$ 117.70
14362138	2/1/2018	CAROLYN LEE	0100	Conference,Workshop,Sem.	\$ 102.98
14362139	2/1/2018	LLOYD PEST CONTROL	1300	Other Serv.& Oper.Exp.	\$ 406.00
14362140	2/1/2018	RENO MEDINA	0100	Refreshments	\$ 35.94
14362141	2/1/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 120.46
14362142	2/1/2018	SAN DIEGO CITY TREASURER	0100	Water	\$ 3,741.90
14362616	2/2/2018	THE FRUTH GROUP INC	0100	Materials And Supplies	\$ 775.80
14362617	2/2/2018	BALFOUR BEATTY CONSTRUCTION,	2139	New Construction	\$ 16,000.00
14362618	2/2/2018	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 16,790.35
14362620	2/2/2018	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 3,870.00
14362621	2/2/2018	FISHER SCIENTIFIC	0100	Materials And Supplies	\$ 1,407.61
			2518	Equipment	\$ 20,239.75
14362622	2/2/2018	FREDRICKS ELECTRIC INC	2139	Equipment	\$ 5,775.00
14362623	2/2/2018	GROSSMONT UNION H S DISTRICT	0100	Oth Tuit-X Cost/Defic Pmts-Sch	\$ 1,925.00
14363161	2/5/2018	La Class Transportation, LLC	0100	Fld. Trips By Prv. Contr	\$ 863.18
14363162	2/5/2018	SASC LLC DBA ACTIVATE LEARNING LLC	0100	Materials And Supplies	\$ 48.28
14363163	2/5/2018	ISQUAD REPAIR LLC	0100	Repairs & Maintenance	\$ 99.99
14363164	2/5/2018	ABSOLUTE FENCING GEAR INC.	0100	Materials And Supplies	\$ 603.40
14363165	2/5/2018	AUTO GLASS BY ROBERTO	0100	Repairs-Vehicles	\$ 288.56
14363166	2/5/2018	CITY TREASURER	0100	Conference,Workshop,Sem.	\$ 780.00
				Dues And Memberships	\$ 120.00
14363167	2/5/2018	DIGITAL NETWORKS GROUP, INC.	2139	Equipment	\$ 8,988.52
14363168	2/5/2018	FRONTIER FENCE COMPANY INC	0100	Repairs & Maintenance	\$ 3,132.00
14363169	2/5/2018	GOLDFIELD STAGE & COMPANY	0100	Fld. Trips By Prv. Contr	\$ 6,976.48
				Subagreements For Services	\$ 37.41
14363170	2/5/2018	GRAINGER	0100	Materials And Supplies	\$ 531.90
14363171	2/5/2018	GUARDIAN ELEVATOR	0100	Other Serv.& Oper.Exp.	\$ 9,267.50
14363643	2/6/2018	NATIONAL PETROLEUM INC.	0100	Materials-Vehicle Parts	\$ 990.89
14363644	2/6/2018	UNITED TIRE CENTERS, LLC	0100	Repairs-Vehicles	\$ -
				Tires	\$ 3,456.26
14363645	2/6/2018	CORONADO ARTS EDUCATION FOUNDATION	0100	Conference,Workshop,Sem.	\$ 865.00
14363646	2/6/2018	MARCIA MOLNAR	6730	Other Serv.& Oper.Exp.	\$ 30.00
14363647	2/6/2018	CASCWA	0100	Conference,Workshop,Sem.	\$ 375.00
14363648	2/6/2018	AREY JONES ED SOLUTIONS	0100	Non-Capitalized Tech Equipment	\$ 1,449.93
14363649	2/6/2018	ATLAS PUMPING SERVICES	0100	Repairs & Maintenance	\$ 360.00
14363650	2/6/2018	BERT'S OFFICE TRAILERS	0100	Rents & Leases	\$ 203.65
14363651	2/6/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 2,827.19
14363652	2/6/2018	CSPCA 2018 Conference	0100	Conference,Workshop,Sem.	\$ 355.00
14363653	2/6/2018	CART MART INC	0100	Materials-Vehicle Parts	\$ 83.50
14363654	2/6/2018	FAGEN FRIEDMAN & FULFROST, LLP	0100	Legal Exp-Business	\$ 6,956.67
				Legal Expense	\$ 16,979.99
14363655	2/6/2018	FEDEX	0100	Communications-Postage	\$ 107.96
14363656	2/6/2018	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 250.00
14363657	2/6/2018	GUARDIAN ELEVATOR	0100	Repairs & Maintenance	\$ 881.79
14363658	2/6/2018	LIONAKIS	2139	New Construction	\$ 23,120.00

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14363659	2/6/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Rents & Leases	\$ 1,501.00
			2519	Rents & Leases	\$ 1,065.00
14363660	2/6/2018	MODULAR SPACE CORPORATION	0100	Rents & Leases	\$ 540.99
14363661	2/6/2018	ROESLING NAKAMURA	2139	Improvements	\$ 3,917.44
				New Construction	\$ 11,439.48
14363662	2/6/2018	S AND R TOWING INC	0100	Other Serv.& Oper.Exp.	\$ 148.00
14363663	2/6/2018	STATE BOARD OF EQUALIZATION	0100	Fees - Business, Admission,Etc	\$ 81.64
				Late fees	\$ 8.64
14363664	2/6/2018	CA DEPT TAX AND FEE ADMINISTRATION	0100	Fees - Business, Admission,Etc	\$ 1,754.06
				Late fees	\$ 176.29
14363665	2/6/2018	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 150.00
14363666	2/6/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 197.60
14363667	2/6/2018	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 2,364.44
14364301	2/7/2018	John Sergio Fisher & Associates, Inc.	2139	New Construction	\$ 8,867.71
14364302	2/7/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 5,668.68
14364303	2/7/2018	Facilities Protection Systems	0100	Other Serv.& Oper.Exp.	\$ 535.00
14364304	2/7/2018	CW DRIVER LLC	2139	New Construction	\$ 107,720.00
14364305	2/7/2018	Verbal Behavior Associates	0100	Other Contr-N.P.A.	\$ 2,312.50
				Sub/Other Contr-Npa	\$ 2,825.00
14364306	2/7/2018	KATHRYN FRIEDRICH	6730	Other Serv.& Oper.Exp.	\$ 1,000.00
14364307	2/7/2018	ADVANTAGE PAYROLL SERVICES	0100	Other Serv.& Oper.Exp.	\$ 686.95
14364308	2/7/2018	BLUE COAST CONSULTING	2139	New Construction	\$ 47,640.00
14364309	2/7/2018	BUS WEST	0100	Materials-Vehicle Parts	\$ 3,136.67
14364310	2/7/2018	COSTCO CARLSBAD	1300	Advertising	\$ 840.61
14364311	2/7/2018	JON MOFFAT	0100	Professional/Consult Svs	\$ 1,000.00
14364312	2/7/2018	IPROMOTEU	0100	Materials And Supplies	\$ 5,168.10
14364313	2/7/2018	ECONOMY RESTAURANT SUPPLY	1300	Materials And Supplies	\$ 82.97
14364314	2/7/2018	HAWTHORNE LIFT SYSTEMS	0100	Repairs & Maintenance	\$ 706.52
14364315	2/7/2018	IXL LEARNING	0100	Computer Licensing	\$ 359.00
14364316	2/7/2018	INTERSTATE BATTERY	0100	Materials-Vehicle Parts	\$ 814.44
				Other Transport.Supplies	\$ 74.89
14364317	2/7/2018	MCCARTHY BUILDING COMPANY, INC	2139	New Construction	\$ 442,204.64
14364318	2/7/2018	NINYO & MOORE	2139	New Construction	\$ 44,726.25
14364319	2/7/2018	ROESLING NAKAMURA	2519	Improvements	\$ 1,407.86
14364320	2/7/2018	STATE WATER RESOURCES	0100	Fees - Business, Admission,Etc	\$ 150.00
14364321	2/7/2018	VISTA HILL	0100	Sub/Mental Health Svcs	\$ 37,415.00
14364322	2/7/2018	WESELOH CHEVROLET CO	0100	Materials-Vehicle Parts	\$ 789.76
14364323	2/7/2018	WESTBERG & WHITE, INC.	2139	New Construction	\$ 182,245.00
14364324	2/7/2018	XEROX CORPORATION	0100	Copy Charges	\$ 1,986.93
				Duplicating Supplies	\$ 420.07
				Rents & Leases	\$ 3,363.36
			1300	Copy Charges	\$ 60.79
Rents & Leases	\$ 226.54				
14364886	2/8/2018	ANNA WEIRATHER	0100	Mileage	\$ 180.30
14364887	2/8/2018	Samantha Thacker	0100	Mileage	\$ 183.15
14364888	2/8/2018	SSID #6162195464	0100	Mediation Settlements	\$ 400.00
14364889	2/8/2018	SSID #6135204734	0100	Other Serv.& Oper.Exp.	\$ 140.00
14364890	2/8/2018	SSID #5170140022	0100	Other Serv.& Oper.Exp.	\$ 75.00
14364891	2/8/2018	TECHNOLOGY WILL SAVE US LTD	0100	Materials And Supplies	\$ 567.44
14364892	2/8/2018	DANIEL & DAVIS OPTOMETRY INC.	0100	Professional/Consult Svs	\$ 700.00
14364893	2/8/2018	EDUCATIONAL DATA SYSTEMS, INC.	0100	Materials And Supplies	\$ 282.83
14364894	2/8/2018	SSID #6080442434	0100	Pay In Lieu Of Transp>	\$ 913.04
14364895	2/8/2018	NIKKO ENTERPRISE	1300	Purchases Food	\$ 4,141.50
14364896	2/8/2018	P AND R PAPER SUPPLY CO.	1300	Purchases Supplies	\$ 3,010.94
14364897	2/8/2018	PARRINGTON, ROBERT A.	0100	Mileage	\$ 44.87
14364898	2/8/2018	DAWN PEARSON	0100	Office Supplies	\$ 10.76
14364899	2/8/2018	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 242.22
14364900	2/8/2018	LESLEY RHODES	0100	Refreshments	\$ 329.20
14364901	2/8/2018	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 1,296.57

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14364901	43139.2083	SAN DIEGO CITY TREASURER	0100	Water	\$ 3,414.73
14364902	2/8/2018	JOANN SCHULTZ	0100	Refreshments	\$ 107.49
14364903	2/8/2018	SIMPLEX GRINNELL LP	0100	Repairs & Maintenance	\$ 498.00
14364904	2/8/2018	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 1,543.52
				Refreshments	\$ 30.82
14364905	2/8/2018	Amy Springstead	0100	Conference,Workshop,Sem.	\$ 111.33
				Mileage	\$ 53.41
14364906	2/8/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 2,403.98
14364907	2/8/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 790.05
14364908	2/8/2018	SUN DIEGO CHARTER COMPANY	0100	Fld. Trips By Prv. Contr	\$ 595.83
14364909	2/8/2018	TOP OF THE BAGEL	1300	Purchases Food	\$ 490.63
14364910	2/8/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 1,067.15
14364911	2/8/2018	AMERICAN EXPRESS	0100	Other Transport.Supplies	\$ -
				Rents & Leases	\$ 305.12
14364912	2/8/2018	WOOD, KAITLIN	0100	Refreshments	\$ 52.95
14365659	2/9/2018	MARTHA HUTCHINSON	0100	Communications-Postage	\$ 20.40
14365660	2/9/2018	DUNCAN BROWN	0100	Conference,Workshop,Sem.	\$ 145.00
14365661	2/9/2018	JAYME CAMBRA	0100	Materials And Supplies	\$ 53.82
				Refreshments	\$ 16.95
14365662	2/9/2018	NANCY A. BENBOW	0100	Mileage	\$ 30.52
14365663	2/9/2018	Harbottle Law Group	0100	Legal Expense	\$ 11,558.54
14365664	2/9/2018	MARY COURTNEY	0100	Mileage	\$ 42.64
14365665	2/9/2018	MAYA GOSS	0100	Materials And Supplies	\$ 16.15
14365666	2/9/2018	US Foods, Inc.	1300	Purchases Food	\$ 17,068.35
14365667	2/9/2018	SSID #7157231256	0100	Mediation Settlements	\$ 6,000.00
14365668	2/9/2018	CHERI BENE	0100	Mileage	\$ 67.58
14365669	2/9/2018	SSID #7240596603	0100	Other Serv.& Oper.Exp.	\$ 528.97
14365670	2/9/2018	JAIMA GONZALES	0100	Mileage	\$ 28.89
14365671	2/9/2018	Innovative Therapy 4 Kids	0100	Professional/Consult Svs	\$ 660.00
14365672	2/9/2018	CHAN, SIU	1300	Materials And Supplies	\$ 25.00
14365673	2/9/2018	PHILLIP KOEHNKE	1300	Food Service Sales Lcc	\$ 95.75
14365674	2/9/2018	TAWNIA ARTEAGA	1300	Food Service Sales Oc	\$ 25.00
14365675	2/9/2018	ALPHAGRAPHICS SAN MARCOS & CARLSBAD	0100	Materials And Supplies	\$ 434.02
14365676	2/9/2018	ALTERNATIVE TEACHING STRATEGY CTR	0100	Mediation Settlements	\$ 8,220.00
14365677	2/9/2018	AUTISM SPECTRUM	0100	Other Contr-N.P.A.	\$ 16,115.98
14365678	2/9/2018	RICHARD AYALA	0100	Mileage	\$ 114.45
14365679	2/9/2018	B AND H PHOTO-VIDEO	0100	Materials And Supplies	\$ 4,214.69
14365680	2/9/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 144.39
14365681	2/9/2018	JOY BISCHKE	0100	Mileage	\$ 191.85
14365682	2/9/2018	DARLENE BURTON	0100	Communications-Postage	\$ 12.75
14365683	2/9/2018	COMMUNITY SCHOOL OF SD, THE	0100	Sub/Other Contr-Nps	\$ 12,879.36
14365684	2/9/2018	ACES, INC.	0100	Other Contr-N.P.S.	\$ 15,415.52
14365685	2/9/2018	CHERYL COOPER	0100	Mileage	\$ 47.96
14365686	2/9/2018	MARIA V. BURCIAGA	0100	Refreshments	\$ 20.34
14365687	2/9/2018	DEBRA CRUSE	0100	Mileage	\$ 67.58
14365688	2/9/2018	ELIZABETH DELVAL	0100	Mileage	\$ 59.41
14365689	2/9/2018	JOHN DIGIULIO	0100	Mileage	\$ 133.22
14365690	2/9/2018	SCOTT FROESE	0100	Mileage	\$ 51.78
14365691	2/9/2018	KAREN GEASLIN	0100	Mileage	\$ 89.38
14365692	2/9/2018	GEOCON INCORPORATED	2139	New Construction	\$ 6,900.85
14365693	2/9/2018	HERITAGE SCHOOLS, INC.	0100	Mental Health Svcs	\$ 15,521.00
				Other Contr-N.P.S.	\$ 13,440.00
				Room & Board	\$ 25,735.00
				Sub/Room & Board	\$ 20,080.00
14365694	2/9/2018	JODIE K SCHULLER & ASSOCIATES	0100	Other Contr-N.P.A.	\$ 2,520.00
14365695	2/9/2018	HEATHER LUTZ	0100	Mileage	\$ 88.29
14365697	2/9/2018	MAXIM HEALTHCARE SERVICES INC	0100	Other Contr-N.P.A.	\$ 3,846.16
				Sub/Other Contr-Npa	\$ 922.84
14365698	2/9/2018	JENNIFER MCCLUAN	0100	Mileage	\$ 49.60

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14365699	2/9/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 117.13
14365700	2/9/2018	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 780.65
14365701	2/9/2018	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 11,862.76
14365702	2/9/2018	DELORES PERLEY REVOLVING CASH	0100	Bank Charges	\$ 50.64
				Conference,Workshop,Sem.	\$ 200.00
				Fuel	\$ 566.66
				Health Aides	\$ 1,500.00
				Materials And Supplies	\$ 455.45
				Spec Ed Student Stipends	\$ 2,636.35
				Teacher Sal-Regular	\$ 5,798.35
			1300	Materials And Supplies	\$ 64.21
14365703	2/9/2018	PICK UP STIX CATERING	1300	Purchases Food	\$ 7,145.50
14365704	2/9/2018	S&S BAKERY INC	1300	Purchases Food	\$ 3,255.29
14365705	2/9/2018	SAN DIEGO GAS & ELECTRIC CO	0100	Compressed Natrl Gas (Cng)	\$ 143.73
				Gas & Electric	\$ 149,040.88
14365706	2/9/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 2,580.96
14365707	2/9/2018	SANTA FE IRRIGATION DISTRICT	0100	Water	\$ 651.77
14365708	2/9/2018	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 958.24
14365709	2/9/2018	ARTIANO SHINOFF	0100	Legal Exp-Business	\$ -
				Legal Expense	\$ 2,821.88
14365710	2/9/2018	T E R I INC	0100	Other Contr-N.P.S.	\$ 2,843.82
14365711	2/9/2018	WILLIAM E VICE	0100	Athletic Post-Season Travel	\$ 1,997.10
14365712	2/9/2018	ALBERTSONS SAFEWAY	0100	Materials And Supplies	\$ 546.74
14365713	2/9/2018	WILLIAMS SCOTSMAN, INC.	2139	New Construction	\$ 1,812.00
14366210	2/12/2018	ALLHEART.COM	0100	Materials And Supplies	\$ 491.48
14366211	2/12/2018	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 554.70
14366212	2/12/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 166.50
14366213	2/12/2018	CONSTITUTION RIGHTS FOUNDATION	0100	Materials And Supplies	\$ 254.76
14366214	2/12/2018	SPARKLETTS	0100	Materials And Supplies	\$ 392.55
14366215	2/12/2018	FEDEX	0100	Communications-Postage	\$ 18.13
14366216	2/12/2018	FISHER SCIENTIFIC	0100	Materials And Supplies	\$ 4,258.85
14366217	2/12/2018	FLINN SCIENTIFIC INC	0100	Materials And Supplies	\$ 1,186.68
14366218	2/12/2018	SUNRISE PRODUCE	1300	Purchases Food	\$ 6,636.54
14366219	2/12/2018	TCR SERVICES	0100	Duplicating Supplies	\$ 299.33
				Materials And Supplies	\$ 1,157.33
14366675	2/13/2018	TK1SC INC	2139	New Construction	\$ 2,475.00
14366676	2/13/2018	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 63.50
14366677	2/13/2018	GRACIELA SANCHEZ	0100	Mileage	\$ 117.95
14366678	2/13/2018	PC & MAC EXCHANGE	0100	Non-Capitalized Tech Equipment	\$ 570.00
14366679	2/13/2018	LJD	0100	Materials And Supplies	\$ 189.50
14366680	2/13/2018	LAUNDRY LADIES, INC.	0100	Other Serv.& Oper.Exp.	\$ 407.50
14366681	2/13/2018	DANNIS WOLIVER KELLEY	0100	Legal Expense	\$ 2,482.50
14366682	2/13/2018	SSID #7112709066	0100	Mediation Settlements	\$ 13,940.00
14366683	2/13/2018	KIDS BEHAVIORAL HEALTH OF ALASKA, INC	0100	Mental Health Svcs	\$ 8,029.00
				Other Contr-N.P.S.	\$ 4,860.00
				Room & Board	\$ 6,245.00
				Sub/Room & Board	\$ 3,365.00
14366684	2/13/2018	ROBOTSHOP INC	0100	Materials And Supplies	\$ 99.96
14366685	2/13/2018	RUBBERBANDITZ LLC	0100	Materials And Supplies	\$ 358.20
14366686	2/13/2018	PRIME SPORTS SALES & DESIGN INC	0100	Materials And Supplies	\$ 198.10
14366687	2/13/2018	KIM DUPONT	0100	Fees - Business, Admission,Etc	\$ 349.71
14366688	2/13/2018	A O REED	0100	Repairs & Maintenance	\$ 10,701.07
14366689	2/13/2018	AT&T	0100	Communications-Telephone	\$ 52.56
14366690	2/13/2018	BANYAN TREE EDUCATIONAL SERVICES, INC.	0100	Other Contr-N.P.S.	\$ 5,662.16
				Sub/Other Contr-Nps	\$ 5,005.20
14366691	2/13/2018	SSID #1010419255	0100	Pay In Lieu Of Transp>	\$ 130.11
14366692	2/13/2018	AMERICAN EXPRESS	0100	Conference,Workshop,Sem.	\$ 370.00
14366693	2/13/2018	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 1,827.39
14366694	2/13/2018	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 2,152.50

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14366695	2/13/2018	DOOR SERVICE & REPAIR, INC.	0100	Repairs & Maintenance	\$ 206.50
14366696	2/13/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 95,480.32
14366697	2/13/2018	FRONTIER FENCE COMPANY INC	0100	Materials And Supplies	\$ 3,018.00
14366698	2/13/2018	GOLD STAR FOODS	1300	Purchases Food	\$ 23,144.13
14366699	2/13/2018	INDUSTRIAL METAL SUPPLY	0100	Materials And Supplies	\$ 355.22
14366700	2/13/2018	M T G L, INC	2139	New Construction	\$ 3,039.50
14366701	2/13/2018	NASCO MODESTO	0100	Materials And Supplies	\$ 80.42
14366702	2/13/2018	NCTD	0100	Fees - Business, Admission,Etc	\$ 1,406.00
14366703	2/13/2018	OAK GROVE INSTITUTE	0100	Other Contr-N.P.S. Room & Board	\$ 3,533.04 \$ 15,609.47
14366704	2/13/2018	OFFICE DEPOT, INC	0100	Materials And Supplies Printing	\$ 30.67 \$ 30.67
14366705	2/13/2018	PALOMAR REPROGRAPHICS, INC.	2139	Improvements New Construction	\$ - \$ 222.65
14366706	2/13/2018	PROCURETECH	0100	Computer Supplies	\$ 3,181.97
14366707	2/13/2018	PROVO CANYON SCHOOL	0100	Mental Health Svcs Other Contr-N.P.S. Room & Board Sub/Room & Board	\$ 8,928.00 \$ 9,072.00 \$ 6,865.00 \$ 11,270.00
14366708	2/13/2018	RIFTON EQUIPMENT	0100	Non-Capitalized Equipment	\$ 3,542.82
14366709	2/13/2018	SAN DIEGO SCENIC TOURS, INC.	0100	Subagreements For Services	\$ 1,577.12
14366710	2/13/2018	SARGENT WELCH	0100	Materials And Supplies	\$ 430.70
14366711	2/13/2018	SCHOOL SPECIALTY, INC.	0100	Materials And Supplies	\$ 81.11
14366712	2/13/2018	PREMIER AGENDAS INC	0100	Materials And Supplies	\$ 136.68
14366713	2/13/2018	SHELL	1300	Fuel	\$ 85.00
14366714	2/13/2018	STAPLES ADVANTAGE	0100	Duplicating Supplies Materials And Supplies Office Supplies	\$ 29.19 \$ 2,487.14 \$ 231.22
14366715	2/13/2018	STAPLES ADVANTAGE	2139	New Construction	\$ 42.24
14366716	2/13/2018	SUNDANCE STAGE LINES INC	0100	Fld. Trips By Prv. Contr	\$ 8,735.32
14366717	2/13/2018	SUN DIEGO CHARTER COMPANY	0100	Fld. Trips By Prv. Contr	\$ 544.02
14366718	2/13/2018	22ND DIST AGRICULTURAL ASSN	0100	Rents & Leases	\$ 4,465.00
14366719	2/13/2018	WESTERN PSYCHOLOGICAL SERVICES	0100	Materials And Supplies	\$ 272.50
14366720	2/13/2018	XEROX CORPORATION	0100	Copy Charges Rents & Leases	\$ 1,175.75 \$ 1,913.56
14367478	2/14/2018	SWATI STANLEY	1300	Food Service Sales Lcc	\$ 113.75
14367479	2/14/2018	SYNCB/AMAZON	0100	Materials And Supplies Office Supplies	\$ 6,695.01 \$ 31.75
14367481	2/14/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 300.62
14367482	2/14/2018	CULVER-NEWLIN INC	2139	Equipment	\$ 545.00
14367483	2/14/2018	DEMCO INC	0100	Materials And Supplies Office Supplies	\$ 108.08 \$ 22.75
14367484	2/14/2018	DIGITAL NETWORKS GROUP, INC.	2139	Improvements	\$ 1,439.68
14367485	2/14/2018	MCLOGAN SUPPLY CO	0100	Materials And Supplies Non-Capitalized Equipment	\$ 2,467.33 \$ 1,174.47
14367486	2/14/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Repairs & Maintenance	\$ 353.00
14367487	2/14/2018	NCTD	0100	Fees - Business, Admission,Etc	\$ 810.00
14367488	2/14/2018	NOVA SERVICES	2139	New Construction	\$ 990.00
14367489	2/14/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp. Repairs & Maintenance	\$ 1,200.00 \$ 278.00
14367490	2/14/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Gasoline Supplies	\$ 494.06
14367491	2/14/2018	SO-CAL DOMINOIDS	1300	Purchases Food	\$ 3,459.30
14367492	2/14/2018	STAPLES ADVANTAGE	0100	Duplicating Supplies Materials And Supplies	\$ 3,814.35 \$ 3,235.34
14367493	2/14/2018	SSID #5018539432	0100	Pay In Lieu Of Transp>	\$ 237.40
14367495	2/14/2018	WESTERN ENVIRONMENTAL & SAFETY	2139	New Construction	\$ 4,542.00
14368018	2/15/2018	Stein Education Center	0100	Other Contr-N.P.S.	\$ 2,746.22
14368019	2/15/2018	BISSIRI STUDIO	2519	New Construction	\$ 4,876.69
14368020	2/15/2018	Specialized Education of CA	0100	Other Contr-N.P.S.	\$ 5,216.12

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14368021	2/15/2018	UNIVERSAL HOVERCRAFT OF AMERICA INC	0100	Materials And Supplies	\$ 670.43
14368022	2/15/2018	Tyler Durman, Inc.	0100	Professional/Consult Svs	\$ 1,500.00
14368023	2/15/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 117.00
14368024	2/15/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 186,426.60
14368025	2/15/2018	INST FOR EFFECTIVE EDUCATION	0100	Other Contr-N.P.S.	\$ 99,034.92
14368027	2/15/2018	MISSION FEDERAL CREDIT UNION	0100	Bldg.-Repair Materials	\$ 18,271.05
				Custodial Materials	\$ 788.52
				Dues And Memberships	\$ 180.00
				Grounds Materials	\$ 3,010.14
				Materials And Supplies	\$ 1,064.61
				Office Supplies	\$ 169.10
				Other Transport.Supplies	\$ 129.26
				Rents & Leases	\$ 883.09
14368028	2/15/2018	NCS PEARSON INC	0100	Materials And Supplies	\$ 5,179.11
14368029	2/15/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 400.00
14368030	2/15/2018	SCHOLASTIC INC	0100	Materials And Supplies	\$ 346.25
14368031	2/15/2018	Specialized Education of Ca, Inc.	0100	Other Contr-N.P.S.	\$ 1,774.96
14368032	2/15/2018	STANLEY STEEMER	0100	Other Serv.& Oper.Exp.	\$ 1,355.00
14368033	2/15/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 702.80
				Non-Capitalized Equipment	\$ 483.80
				Office Supplies	\$ 78.34
			1300	Office Supplies	\$ 58.34
14368034	2/15/2018	T E R I INC	0100	Other Contr-N.P.S.	\$ 62.08
				Sub/Other Contr-Nps	\$ 36,454.16
14368035	2/15/2018	SAN DIEGO UNION TRIBUNE	2519	Advertising	\$ 486.22
14368036	2/15/2018	URBAN TREE CARE, INC.	0100	Other Serv.& Oper.Exp.	\$ 2,800.00
14368037	2/15/2018	VISTA HIGHER LEARNING	0100	Materials And Supplies	\$ 3,282.18
14368038	2/15/2018	XEROX CORPORATION	0100	Copy Charges	\$ 3,666.23
				Rents & Leases	\$ 10,001.72
14368726	2/16/2018	TK1SC INC	2139	New Construction	\$ 2,920.00
14368727	2/16/2018	LJD	0100	Materials And Supplies	\$ 305.50
14368728	2/16/2018	Swell DJ Production, Inc.	0100	Other Serv.& Oper.Exp.	\$ 1,200.00
14368729	2/16/2018	CW DRIVER LLC	2139	New Construction	\$ 652,404.90
14368730	2/16/2018	MOONLIGHT SCREENPRINTING INC	0100	Materials And Supplies	\$ 249.67
14368731	2/16/2018	AZTEC TECHNOLOGY CORP	2139	New Construction	\$ 317.86
14368732	2/16/2018	BERT'S OFFICE TRAILERS	2518	Improvements	\$ 242.44
14368733	2/16/2018	CONSULTING & INSPECTION SVCS	2139	New Construction	\$ 16,096.00
14368734	2/16/2018	MATHESON TRI-GAS INC	0100	Materials And Supplies	\$ 943.87
14368735	2/16/2018	MCLOGAN SUPPLY CO	0100	Materials And Supplies	\$ 288.41
14368736	2/16/2018	NINYO & MOORE	2139	New Construction	\$ 9,612.75
14368737	2/16/2018	RANCHO SANTA FE SEC SYSTEMS	2139	New Construction	\$ 167.00
14368738	2/16/2018	XEROX CORPORATION	0100	Copy Charges	\$ 2,420.22
				Duplicating Supplies	\$ 169.86
				Rents & Leases	\$ 6,343.52
			1300	Copy Charges	\$ 30.53
				Rents & Leases	\$ 226.53
14369631	2/21/2018	Stein Education Center	0100	Other Contr-N.P.S.	\$ 1,578.12
				Sub/Other Contr-Nps	\$ 3,648.30
14369632	2/21/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 1,164.78
14369633	2/21/2018	DRIVE AUTOCARE	0100	Repairs-Vehicles	\$ 2,233.25
14369634	2/21/2018	Papa John's, KJ Consortium	1300	Purchases Food	\$ 8,180.60
14369635	2/21/2018	UPS FREIGHT	0100	Materials And Supplies	\$ 461.95
14369636	2/21/2018	SCHOONER STATION	0100	Refreshments	\$ 337.47
14369637	2/21/2018	Angela wong	1300	Food Service Sales Cvms	\$ 27.75
14369638	2/21/2018	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 370.63
14369639	2/21/2018	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 16.22
14369640	2/21/2018	AVID CENTER	0100	Fees - Business, Admission,Etc	\$ 18,954.00
14369641	2/21/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 371.38
14369642	2/21/2018	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00

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14369643	2/21/2018	DUNN EDWARDS CORP	0100	Bldg.-Repair Materials	\$ 758.96
14369644	2/21/2018	FEDEX	0100	Communications-Postage	\$ 18.21
14369645	2/21/2018	FREE FORM CLAY & SUPPLY	0100	Materials And Supplies	\$ 1,099.69
14369646	2/21/2018	GOPHER SPORT	0100	Materials And Supplies	\$ 1,096.64
14369647	2/21/2018	INDUSTRIAL METAL SUPPLY	0100	Materials And Supplies	\$ 297.39
14369648	2/21/2018	ITHAKA	0100	Materials And Supplies	\$ 1,500.00
14369649	2/21/2018	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 445.11
14369650	2/21/2018	MATHESON TRI-GAS INC	0100	Materials And Supplies	\$ 569.48
14369651	2/21/2018	MCLOGAN SUPPLY CO	0100	Materials And Supplies	\$ 647.34
14369652	2/21/2018	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 21.55
14369653	2/21/2018	TREETOP PRODUCTS	0100	Materials And Supplies	\$ 1,085.80
14369654	2/21/2018	PROCURETECH	0100	Computer Supplies	\$ 363.91
14369655	2/21/2018	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 2,770.15
				Water	\$ 7,895.83
14369656	2/21/2018	SARGENT WELCH	0100	Materials And Supplies	\$ 125.21
14369657	2/21/2018	SCHOOL HEALTH CORPORATION	0100	Materials And Supplies	\$ 62.79
14369659	2/21/2018	SIMPLEX GRINNELL LP	0100	Repairs & Maintenance	\$ 2,755.00
14369660	2/21/2018	STAPLES ADVANTAGE	0100	Duplicating Supplies	\$ 3,879.00
				Materials And Supplies	\$ 2,630.37
14369661	2/21/2018	AMERICAN EXPRESS	0100	Repairs & Maintenance	\$ 10,271.83
14369662	2/21/2018	WINSTON SCHOOL OF SAN DIEGO	0100	Other Contr-N.P.S.	\$ 8,693.30
14370182	2/22/2018	ANTHEM DENTAL	0100	Health & Welfare Benefits, cer	\$ 373.81
14370183	2/22/2018	Sydney Wilkinson	0100	Mileage	\$ 100.42
14370184	2/22/2018	GROUND SERVICE TECHNOLOGY, INC.	2139	New Construction	\$ 1,463.00
14370185	2/22/2018	ACP COMPOSITES INC	0100	Materials And Supplies	\$ 164.68
14370186	2/22/2018	EMERY THOMPSON MACHINE & SUPPLY	0100	Equipment	\$ 10,433.00
14370187	2/22/2018	AP* BY THE SEA	0100	Prepaid Expenditures (Expenses	\$ 775.00
14370188	2/22/2018	ADVANCED WEB OFFSET	0100	Printing	\$ 1,053.81
14370189	2/22/2018	AREY JONES ED SOLUTIONS	0100	Repairs & Maintenance	\$ 102.72
14370190	2/22/2018	C.A.S.H.	0100	Conference,Workshop,Sem.	\$ 5,245.00
14370191	2/22/2018	CART MART INC	0100	Equipment Replacement	\$ 12,563.44
14370192	2/22/2018	MATCH POINT TENNIS COURTS, INC	0100	Other Serv.& Oper.Exp.	\$ 286.00
14370193	2/22/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 10,540.76
14370194	2/22/2018	MRC360 AKA MR COPY	0100	Duplicating Supplies	\$ 2,117.59
14370195	2/22/2018	OFFICE SOLUTIONS BUSINESS	0100	Office Supplies	\$ 56.39
14370196	2/22/2018	PROCURETECH	0100	Computer Supplies	\$ 890.04
14370197	2/22/2018	ROBERT ROSS	0100	Mileage	\$ 104.86
14370198	2/22/2018	SOCO GROUP, INC.	0100	Fuel	\$ 28,269.77
14370199	2/22/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 2,016.37
				Office Supplies	\$ 35.19
14370200	2/22/2018	AMERICAN EXPRESS	2518	Improvements	\$ 1,131.84
14370201	2/22/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 687.57
14370920	2/23/2018	La Class Transportation, LLC	0100	Fld. Trips By Prv. Contr	\$ 797.89
14370921	2/23/2018	ANTHEM BLUE CROSS	6717	Retiree Vendor Pmts	\$ 54.54
14370922	2/23/2018	DELTA DENTAL INSURANCE CO.	0100	Health & Welfare Benefits, cla	\$ 123.86
14370923	2/23/2018	ANTHEM DENTAL	0100	Health & Welfare Benefits, cer	\$ 51.13
14370924	2/23/2018	KAISER	0100	Health & Welfare Benefits, cer	\$ 1,026.30
14370925	2/23/2018	NEWSELA	0100	Computer Licensing	\$ 2,300.00
14370926	2/23/2018	LA PROPOINT INC	0100	Other Serv.& Oper.Exp.	\$ 6,955.80
				Repairs & Maintenance	\$ 16,333.75
14370927	2/23/2018	Follett School Solutions	0100	Textbooks	\$ 129.30
14370928	2/23/2018	EDUCATIONAL INNOVATIONS INC	0100	Materials And Supplies	\$ 115.44
14370929	2/23/2018	Verbal Behavior Associates	0100	Sub/Other Contr-Npa	\$ 4,850.00
14370930	2/23/2018	MOONLIGHT SCREENPRINTING INC	0100	Materials And Supplies	\$ 3,729.50
14370931	2/23/2018	CULINARY DEPOT	0100	Materials And Supplies	\$ 193.70
14370933	2/23/2018	ANGELIC APPLIANCE REPAIR	0100	Repairs & Maintenance	\$ 453.69
14370934	2/23/2018	ADA BADMINTON & TENNIS	0100	Materials And Supplies	\$ 187.00
14370935	2/23/2018	ALPHAGRAPHICS SAN MARCOS & CARLSBAD	0100	Materials And Supplies	\$ 202.59
14370936	2/23/2018	BIO CORPORATION	0100	Materials And Supplies	\$ 872.70

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14370937	2/23/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 455.84
14370938	2/23/2018	GRAINGER	0100	Materials And Supplies	\$ 164.86
14370939	2/23/2018	INTERPRETERS UNLIMITED	0100	Professional/Consult Svs	\$ 941.10
14370940	2/23/2018	MULTI HEALTH SYSTEMS, INC(MHS)	0100	Materials And Supplies	\$ 2,422.52
14370941	2/23/2018	MACGILL DISCOUNT SCHOOL NURSE	0100	Materials And Supplies	\$ 70.27
14370942	2/23/2018	MATHESON TRI-GAS INC	0100	Repairs & Maintenance	\$ 974.38
14370943	2/23/2018	MCNAMARA PUMP & ELECTRIC INC	0100	Other Serv.& Oper.Exp.	\$ 450.00
14370944	2/23/2018	MONOPRICE, INC	0100	Materials And Supplies	\$ 1,562.95
14370945	2/23/2018	MRC360 AKA MR COPY	0100	Duplicating Supplies	\$ 175.63
14370946	2/23/2018	NAPA AUTO PARTS	0100	Materials-Vehicle Parts	\$ 1,594.56
14370947	2/23/2018	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 10,077.42
14370948	2/23/2018	NCTD	0100	Fees - Business, Admission,Etc	\$ 315.00
14370949	2/23/2018	OAK GROVE INSTITUTE	0100	Other Contr-N.P.S. Room & Board	\$ 2,502.57 \$ 9,182.00
14370950	2/23/2018	PACIFIC BACKFLOW, INC	0100	Other Serv.& Oper.Exp. Repairs & Maintenance	\$ - \$ 1,152.74
14370951	2/23/2018	PICK UP STIX CATERING	1300	Purchases Food	\$ 247.50
14370952	2/23/2018	ROESLING NAKAMURA	2139	New Construction	\$ 28,200.00
14370953	2/23/2018	SAN DIEGO CENTER FOR CHILDREN	0100	Mental Health Svcs Other Contr-N.P.S. Sub/Other Contr-Nps	\$ - \$ 3,887.21 \$ 6,262.21
14370954	2/23/2018	SCHOOL HEALTH CORPORATION	0100	Materials And Supplies	\$ 146.17
14370955	2/23/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Professional/Consult Svs	\$ 305.00
14370956	2/23/2018	SOL TRANSPORTATION, INC.	0100	Spec.Ed.Transportation	\$ 25,668.50
14370957	2/23/2018	SOCO GROUP, INC.	0100	Fuel	\$ 10,629.78
14370958	2/23/2018	SOUTHLAND ENVELOPE CO INC	0100	Duplicating Supplies	\$ 525.28
14370959	2/23/2018	STAPLES ADVANTAGE	0100	Printing	\$ 1,078.74
14370960	2/23/2018	TCR SERVICES	0100	Duplicating Supplies Materials And Supplies Repairs & Maintenance	\$ 43.05 \$ 1,635.55 \$ 369.10
14370961	2/23/2018	22ND DIST AGRICULTURAL ASSN	0100	Rents & Leases	\$ 17,881.25
14370962	2/23/2018	UC REGENTS	0100	Professional/Consult Svs	\$ 140.00
14371672	2/26/2018	Harbottle Law Group	0100	Legal Expense	\$ 10,521.96
14371673	2/26/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 532.65
14371674	2/26/2018	SSID #5317834498	0100	Other Serv.& Oper.Exp.	\$ 616.79
14371675	2/26/2018	OAK CREST MIDDLE SCHOOL FOUNDATION	6730	Other Serv.& Oper.Exp.	\$ 500.00
14371676	2/26/2018	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	0100	Legal Expense Legal Exp-Personnel	\$ 6,009.10 \$ 252.00
14371677	2/26/2018	HOME DEPOT CREDIT SERVICES	0100	Bldg.-Repair Materials Materials And Supplies	\$ 3,944.26 \$ 474.83
14371680	2/26/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 800.00
14371681	2/26/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Conference,Workshop,Sem.	\$ 860.00
14371682	2/26/2018	SIMPLEX GRINNELL LP	0100	Repairs & Maintenance	\$ 146.75
14371683	2/26/2018	SOUND IMAGE	0100	Repairs & Maintenance	\$ 1,103.32
14371684	2/26/2018	TCR SERVICES	0100	Materials And Supplies	\$ 79.68
14371685	2/26/2018	TOXGUARD FLUID TECHNOLOGY	0100	Materials-Vehicle Parts	\$ 240.85
14371686	2/26/2018	AMERICAN EXPRESS	0100	Other Serv.& Oper.Exp. Rents & Leases	\$ 1,577.13 \$ 1,417.13
14371687	2/26/2018	AMERICAN EXPRESS	2518	Improvements	\$ 271.25
14371688	2/26/2018	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 570.19
14372086	2/27/2018	SOUL CHARTER SCHOOL	0100	Trfr To Cht Sch In Lieu Proptx	\$ 42,830.87
14372087	2/27/2018	TELEMETRYAPP SERVICES INC	0100	Computer Licensing	\$ 810.00
14372088	2/27/2018	ONE STONE APPAREL	0100	Materials And Supplies	\$ 200.56
14372089	2/27/2018	SHAD BRUCE	0100	Parking Fines	\$ 56.00
14372090	2/27/2018	MARY BETH EVANS	0100	Parking Fines	\$ 56.00
14372091	2/27/2018	Valentina Sharabi	0100	Other Local Income Cca	\$ 18.00
14372092	2/27/2018	SYNCB/AMAZON	0100	Materials And Supplies	\$ 3,581.29
14372094	2/27/2018	GALE/CENGAGE LEARNING	0100	Materials And Supplies	\$ 1,446.01
14372095	2/27/2018	CREATIVE BUS SALES	0100	Materials-Vehicle Parts	\$ 1,325.50

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WARRANT REPORT FROM 01/30/18 THROUGH 03/05/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14372096	2/27/2018	CULVER-NEWLIN INC	2139	Equipment	\$ 3,339.52
14372097	2/27/2018	EN POINTE TECHNOLOGIES SALES LLC	0100	Computer Licensing	\$ 24,004.55
14372098	2/27/2018	FEDEX	0100	Communications-Postage	\$ 28.04
14372099	2/27/2018	HOME DEPOT CREDIT SERVICES	2518	Materials And Supplies	\$ 49.44
14372100	2/27/2018	MACGILL DISCOUNT SCHOOL NURSE	0100	Materials And Supplies	\$ 72.49
14372101	2/27/2018	MATHESON TRI-GAS INC	0100	Materials And Supplies	\$ 101.64
14372102	2/27/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 1,554.90
14372103	2/27/2018	NAPA AUTO PARTS	0100	Materials And Supplies	\$ 226.62
14372104	2/27/2018	Tina Peterson	0100	Materials And Supplies	\$ 160.00
14372105	2/27/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Security Guard Contract	\$ 490.00
14372106	2/27/2018	LESLEY RHODES	0100	Refreshments	\$ 368.33
14372107	2/27/2018	SAN DIEGUITO TROPHY	0100	Materials And Supplies	\$ 68.96
14372108	2/27/2018	CATHY SHROYER	0100	Refreshments	\$ 35.31
14372109	2/27/2018	STAPLES ADVANTAGE	0100	Aeries Supplies	\$ 223.09
				Materials And Supplies	\$ 831.93
				Office Supplies	\$ 109.98
			1300	Office Supplies	\$ 96.65
14372110	2/27/2018	STATE INDUSTRIAL PRODUCTS	0100	Other Serv.& Oper.Exp.	\$ 1,885.63
14372111	2/27/2018	DAYNE TSUDA	0100	Mileage	\$ 99.74
14372803	2/28/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 228.69
14372804	2/28/2018	CORONADO ARTS EDUCATION FOUNDATION	0100	Conference,Workshop,Sem.	\$ 315.00
14372805	2/28/2018	VISTA PAINT CORPORATION	0100	Bldg.-Repair Materials	\$ 518.99
14372806	2/28/2018	SOLAR CARE INC	0100	Repairs & Maintenance	\$ 3,750.00
14372807	2/28/2018	A-Z BUS SALES, INC. - COLTON	0100	Materials-Vehicle Parts	\$ 2,530.11
				Other Transport.Supplies	\$ (1,194.64)
14372808	2/28/2018	SYNCB/AMAZON	0100	Materials And Supplies	\$ 2,359.00
14372810	2/28/2018	PROCURETECH	0100	Computer Supplies	\$ 129.08
14372811	2/28/2018	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 193.20
				Water	\$ 490.73
14372812	2/28/2018	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 125.00
14372813	2/28/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 6,049.84
14372814	2/28/2018	SKILLPATH INC	0100	Conference,Workshop,Sem.	\$ 598.00
14372815	2/28/2018	SNAP ON INDUSTRIAL	0100	Other Transport.Supplies	\$ 1,878.02
14372816	2/28/2018	TCR SERVICES	0100	Materials And Supplies	\$ 710.83
14372817	2/28/2018	UC REGENTS	0100	Conference,Workshop,Sem.	\$ 125.00
14372818	2/28/2018	XEROX CORPORATION	0100	Copy Charges	\$ 159.23
				Rents & Leases	\$ 356.24
14373276	3/1/2018	A&S Flooring	2518	Repairs & Maintenance	\$ 15,863.00
14373277	3/1/2018	Magdalena Ecke Family YMCA	0100	Rents & Leases	\$ 9,805.00
14373278	3/1/2018	Butterick Creative Consulting	0100	Professional/Consult Svs	\$ 1,200.00
14373279	3/1/2018	Gordon Plotzke III	0100	Conference,Workshop,Sem.	\$ 1,151.53
14373280	3/1/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 212.81
14373281	3/1/2018	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svs	\$ 660.00
14373282	3/1/2018	CART MART INC	0100	Repairs & Maintenance	\$ 438.00
14373283	3/1/2018	DAVIS DEMOGRAPHICS & PLANNING	2519	Professional/Consult Svs	\$ 5,950.00
14373284	3/1/2018	DION INTERNATIONAL TRUCKS LLC - S.D.	0100	Materials-Vehicle Parts	\$ 975.86
14373285	3/1/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 5,213.73
14373286	3/1/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 691,723.74
14373287	3/1/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 455,073.75
14373288	3/1/2018	GRAND PACIFIC CHARTER	0100	Fld. Trips By Prv. Contr	\$ 3,626.01
				Subagreements For Services	\$ 12,888.16
14373291	3/1/2018	HOME DEPOT CREDIT SERVICES	2519	Non-Capitalized Equipment	\$ 1,507.96
14373292	3/1/2018	M T G L, INC	2139	New Construction	\$ 1,831.50
14373293	3/1/2018	MODULAR SPACE CORPORATION	0100	Rents & Leases	\$ 540.99
14373294	3/1/2018	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 8,012.50
14373296	3/1/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 558.82
14373297	3/1/2018	SCHOOL FACILITY CONSULTANTS	2519	Professional/Consult Svs	\$ 2,598.75
14373298	3/1/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Fuel	\$ 106.65
				Gasoline Supplies	\$ 270.88

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WARRANT REPORT FROM 01/30/18 THROUGH 03/05/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14373299	3/1/2018	STAPLES ADVANTAGE	0100	Aeries Supplies Duplicating Supplies Materials And Supplies Office Supplies	\$ - \$ 1,293.00 \$ 4,298.78 \$ 167.68
14373300	3/1/2018	SVA ARCHITECTS, INC.	2139	New Construction	\$ 3,530.25
14373301	3/1/2018	TWINING, INC.	2139	New Construction	\$ 12,075.00
14373302	3/1/2018	XEROX CORPORATION	0100	Copy Charges Rents & Leases	\$ 401.50 \$ 245.10
14373956	3/2/2018	Maureen O'Leary Burness	0100	Professional/Consult Svs	\$ 2,168.01
14373957	3/2/2018	EN POINTE TECHNOLOGIES SALES LLC	0100	Computer Licensing Materials And Supplies	\$ 38,121.00 \$ 6,088.06
14373958	3/2/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 123,892.00
14373959	3/2/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Rents & Leases	\$ 1,501.00
			2519	Rents & Leases	\$ 1,065.00
14373960	3/2/2018	DELORES PERLEY REVOLVING CASH	0100	Bank Charges Materials And Supplies Spec Ed Student Stipends	\$ 54.09 \$ 421.40 \$ 2,774.76
14373961	3/2/2018	STAPLES ADVANTAGE	0100	Aeries Supplies Duplicating Supplies Materials And Supplies	\$ 1,261.11 \$ 1,293.00 \$ 1,612.58
14373962	3/2/2018	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 150.00
14373963	3/2/2018	XEROX CORPORATION	6730	Other Serv.& Oper.Exp.	\$ 5,767.95
14374427	3/5/2018	NATIONAL PETROLEUM INC.	0100	Materials-Vehicle Parts	\$ 1,227.06
14374428	3/5/2018	UNITED TIRE CENTERS, LLC	0100	Repairs-Vehicles Tires	\$ 300.00 \$ 3,508.16
14374429	3/5/2018	Daily Journal Corporation	2139	New Construction	\$ 312.00
14374430	3/5/2018	AMERICAN CHEMICAL	0100	Custodial Materials Materials And Supplies	\$ 1,455.38 \$ 232.74
14374431	3/5/2018	DRC/CTB	0100	Computer Licensing	\$ 4,140.00
14374432	3/5/2018	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 117.00
14374433	3/5/2018	FEDEX	0100	Communications-Postage	\$ 18.04
14374434	3/5/2018	FREE FORM CLAY & SUPPLY	0100	Materials And Supplies	\$ 150.67
14374435	3/5/2018	MCMASTER-CARR SUPPLY CO.	0100	Materials And Supplies	\$ 209.30
14374436	3/5/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 120.46
14374437	3/5/2018	AMERICAN EXPRESS	0100	Materials And Supplies Other Serv.& Oper.Exp.	\$ - \$ 274.00
14374438	3/5/2018	SKILLPATH INC	0100	Conference,Workshop,Sem.	\$ 198.00
14374439	3/5/2018	SOCO GROUP, INC.	0100	Fuel	\$ 18,455.10
14374440	3/5/2018	PERSEUS ASSOCIATES, LLC	0100	Computer Licensing	\$ 800.00
14374441	3/5/2018	AMERICAN EXPRESS	0100	Other Serv.& Oper.Exp. Rents & Leases	\$ 1,577.13 \$ 1,602.93
14374442	3/5/2018	ALBERTSONS SAFEWAY	0100	Materials And Supplies	\$ 201.48
14374443	3/5/2018	WESELOH CHEVROLET CO	0100	Materials-Vehicle Parts	\$ 120.30
14374444	3/5/2018	AMERICAN EXPRESS	0100	Other Transport.Supplies Rents & Leases	\$ 143.76 \$ 154.67
14374445	3/5/2018	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 3,845.17

Report Total

\$5,945,018.70

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RCF REPORT FROM 01/30/18 THROUGH 03/05/18

CK NBR	DATE	NAME/VENDOR	DESCRIPTION	AMOUNT
	01/31/2018	BANK SERVICE CHARGE	Service Charge: Jan 2018	28.04
	02/28/2018	BANK SERVICE CHARGE	Service Charge: Feb 2018	27.48
11594	01/31/2018	SUSAN VIEIRA	PAYROLL: January 2018	1,500.00
11595	01/31/2018	CURTIS FILLMORE	PETTY CASH REIMBURSEMENT	69.45
11596	01/31/2018	MARIANNE RATHER	PETTY CASH REIMBURSEMENT	70.43
11597	02/01/2018	DAVID EVERS	PAYROLL: January 2018	5,798.35
11598	02/08/2018	SAN DIEGUITO UHSD	TPP, Workability, Bank Fees	2,801.00
11599	02/15/2018	RYLAND WICKMAN	PETTY CASH REIMBURSEMENT	146.48
11600	02/27/2018	KELLEY FOX	PETTY CASH REIMBURSEMENT	89.35
11601	02/27/2018	MARIANNE RATHER	PETTY CASH REIMBURSEMENT	76.42
11602	02/27/2018	CAROLYN WONG	PETTY CASH REIMBURSEMENT	24.25
11603	02/27/2018	SUSAN BOUCHARD	PETTY CASH REIMBURSEMENT	84.90
11604	03/01/2018	VERONICA VON BORSTEL	PAYROLL: February 2018	1,190.08

Report Total

11,906.23

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: John Addleman, Exec. Director Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AGREEMENTS /
FACILITIES PLANNING & CONSTRUCTION

EXECUTIVE SUMMARY

The attached report summarizes 5 agreements:

An agreement with Lionakis, to provide architectural/engineering services for the stadium lighting project at Canyon Crest Academy.

An agreement with Johnson Consulting Engineers, Inc., to provide district-wide electrical engineering services.

An agreement with BDS Engineering, Inc., to provide topographic survey services and underground utility locator services at La Costa Canyon High School.

An agreement with California Construction Management to provide Division of State Architect (DSA) certification services for close-out of various projects district wide.

An agreement with Digital Networks Group, Inc., to provide and install multimedia equipment at Oak Crest Middle School, Pacific Trails Middle School and Canyon Crest Academy. The proposals are based on CMAS pricing and carry a labor burden of 49% of the total cost of the products being installed.

The services and products will be procured pursuant to District Board Policies 3310 and 3311/AR-1, Purchasing Procedures and Bids, respectively, and to ensure these policies are being followed, the Board adopted a Resolution on May 19, 2011 authorizing contracting pursuant to cooperative bid and award documents from California Multiple Award Schedules (CMAS). CMAS offers a wide variety of commodities, non-IT services and information technology products and services at prices which have been assessed to be fair, reasonable and competitive based on best value criteria pursuant to Public Contract Code 12100.7.

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The courts specified in (Steelgard v. Janssen (1985) 171 Cal.App.3d 79 2(b)) that where public works installation work comprises more than 10 percent but less than 50 percent of the contract price, those transactions should be evaluated on an individual basis to determine the most appropriate means of procurement. To aid in making those determinations, the DGS-PD produces guidelines for local government agencies wishing to use CMAS contracts called the Local Government Agency Guide (the "Guide"). The Guide states "the total dollar value of all public works services included in the purchase order must not exceed the dollar value of the products".

District staff has evaluated the proposals provided by Digital Networks Group and has determined the fundamental purchasing principals to buy the proper product for the purpose required; have the product available when needed; buy the proper amount of the product; and pay the proper price for the product are met, and that these proposals adhere to the Guide definitions.

RECOMMENDATION:

It is recommended that the Board approve and/or ratify the professional services contracts and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute the agreements, as noted in the attached supplement.

FUNDING SOURCE:

As noted on the attached chart.

ITEM 15G

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**FACILITIES PLANNING & CONSTRUCTION – AGREEMENTS****Board Meeting Date: 3-15-18**

<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>
03/16/18 – Completion	Lionakis	To provide architectural/engineering services for stadium lighting at Canyon Crest Academy.	Building Fund Prop 39 – Fund 21-39	\$64,100.00
03/16/18 – 03/15/19	Johnson Consulting Engineers, Inc.	To provide electrical engineering services district wide.	Capital Facilities Fund 25-19	\$2,000.00
03/05/18 - Completion	BDS Engineering, Inc.	To provide topographic survey and underground utility locator services at La Costa Canyon High School.	Building Fund Prop 39 – Fund 21-39	\$23,065.00
01/01/18 - Completion	California Construction Management	To provide Division of State Architect (DSA) certification services for various projects district wide.	Capital Facilities Fund 25-19	\$25,000.00
03/16/18 – Completion	Digital Networks Group, Inc.	To provide and install multimedia equipment at Oak Crest Middle School, Pacific Trails Middle School and Canyon Crest Academy.	Building Fund Prop 39 – Fund 21-39	\$463,780.74

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: John Addleman, Exec. Director of Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AMENDMENTS
TO PROFESSIONAL SERVICES CONTRACTS /
FACILITIES PLANNING & CONSTRUCTION

EXECUTIVE SUMMARY

The attached Professional Services Report summarizes amendments to (8) agreements:

An agreement with Opterra Energy Services, the firm providing solar energy improvements at Canyon Crest Academy and La Costa Canyon High School is being brought forward with 2 amendments. The first amendment is to adopt the legal name change from Opterra to Engie Services, U.S.; while the second amendment is for an increase in the construction cost to accommodate the installation of speed bumps and pavement striping, in compliance with ADA path of travel requirements. There is no increase in the estimated cost of operations and maintenance portion of the agreement.

An agreement with Williams Scotsman for repairs to the leased 40x24 relocatable classroom building at Earl Warren Middle School's Interim Housing. Solana Beach School District requested a site service call and will reimburse the District for this expense.

Agreements with three firms providing specialty inspection services district wide are being recommended for renewal. The firms are MTGL, Inc., Nova Services, Inc., and Ninyo & Moore. These firms have continued to provide a high level of service and are therefore recommended for year 2 of a 5-year agreement.

Agreements with two firms providing Division of State Architect (DSA) Inspector of Record services district wide are being recommended for renewal. The firms are Blue Coast Consulting and Consulting & Inspection Services, LLC. These firms have continued to provide a high level of service and are therefore recommended for year 2 of a 5-year agreement.

RECOMMENDATION:

It is recommended that the Board approve and/or ratify the amendments to professional services contracts and authorize Douglas B. Gilbert, Tina Douglas, or Eric R. Dill to execute the agreements, as noted in the attached supplement.

FUNDING SOURCE:

As noted on the attached chart.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

FACILITIES PLANNING & CONSTRUCTION – AMENDMENTSBoard Meeting Date: 3/15/18

<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>
05/12/17 – Completion	Opterra Energy Services	To amend contract CB2017-02 due to a legal name change from Opterra Energy Services to Engie Services, U.S.	N/A	No Cost Impact To District
05/12/17 - Completion	Engie Services, U.S.	To amend contract CB2017-02 for energy related improvements at Canyon Crest Academy and La Costa Canyon High School.	2016 Special Tax Revenue Bonds and General Fund/Unrestricted 01-00	Additional \$11,680.00 for a new total of \$3,320,353.00 plus the estimated annual cost of operations and maintenance of \$317,778.00 over ten years.
05/01/14 – 6/0/18	Williams Scotsman	To amend contract CB2014-23 for repairs to the leased 40x24 relocatable classroom building at Earl Warren Middle School Interim Campus.	Building Fund Prop 39 – Fund 21-39 To Be Reimbursed by Solana Beach School District	Additional \$479.76 for a new total of \$27,606.52
04/07/18 – 04/06/19	MTGL, Inc.	To renew contract CB2017-05 for specialty inspection services district wide.	The Fund To Which The Project Is Charged	At the rates established in the proposal

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04/07/18 – 04/06/19	Nova Services, Inc.	To renew contract CB2017-05 for special inspection services district wide.	The Fund To Which The Project Is Charged	At the rates established in the proposal
04/07/18 – 04/06/19	Ninyo & Moore	To renew contract CB2017-05 for special inspection services district wide.	The Fund To Which The Project Is Charged	At the rates established in the proposal
04/07/18 – 04/06/19	Blue Coast Consulting	To renew contract CB2017-04 for Division of State Architect (DSA) Inspector of Record services district wide.	The Fund To Which The Project Is Charged	At the rates established in the proposal
04/07/18 – 04/06/18	Consulting & Inspection Services, LLC	To renew contract CB2017-04 for Division of State Architect (DSA) Inspector of Record services district wide.	The Fund To Which The Project Is Charged	At the rates established in the proposal

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: John Addleman, Exec. Director of Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: APPROVAL OF CHANGE ORDERS / FACILITIES
PLANNING & CONSTRUCTION

EXECUTIVE SUMMARY

On April 6, 2017, the board awarded contracts for construction of the Torrey Pines High School Culinary Arts Classroom Modernization Project. The project was bid as a multi-prime project with McCarthy Building Companies acting as Construction Manager.

The project was completed on time and under budget with 4 of 5 trade contractors submitting deductive change orders for a total savings of \$9,311.52 over the originally approved cost.

RECOMMENDATION:

It is recommended that the Board approve the following change orders and authorize Tina Douglas, Douglas B. Gilbert or Eric R. Dill to execute same:

1. SWCS, Inc., dba Southwest Construction Services, Inc., Bid Package #1 General Works, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$541.52 for a new total of \$677,343.48, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.
2. Peltzer Plumbing, Inc., Bid Package #2 Plumbing, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, extending the contract by 202 days.
3. A.O. Reed and Company, Bid Package #3 Mechanical, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$1,230.00 for a new total of \$26,259.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.

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4. Ace Electric, Inc., Bid Package #4 Electrical, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$2,960.00 for a new total of \$167,730.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.
5. Clauss Construction, Bid Package #5 Building Demolition, Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, decreasing the amount by \$4,580.00 for a new total of \$287,622.00, and extending the contract by 202 days, to be expended from Building Fund Prop 39 – Fund 21-39.

FUNDING SOURCE:

As noted herein.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: John Addleman, Exec. Director Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric Dill, Superintendent

SUBJECT: ACCEPTANCE OF CONSTRUCTION PROJECTS

EXECUTIVE SUMMARY

On April 6, 2017, the board awarded contracts for construction of the Torrey Pines High School Culinary Arts Classroom Modernization Project. The project was bid as a multi-prime project with McCarthy Building Companies acting as Construction Manager.

Work on project is now complete.

RECOMMENDATION:

It is recommended that the Board accept the Project as complete, and authorize the administration to file a Notices of Completion with the County Recorders' Office and release final retention for the following trade contractors:

1. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #1 General Works, contract entered into with SWCS, Inc., dba Southwest Construction Services, Inc.
2. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #2 Plumbing, contract entered into with Peltzer Plumbing, Inc.
3. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #3 Mechanical, contract entered into with A.O. Reed and Company.
4. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #4 Electric, contract entered into with Ace Electric, Inc.
5. Torrey Pines High School Culinary Arts Classroom Modernization Project CB2017-12, Bid Package #5 Building Demolition, contract entered into with Clauss Construction.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 8, 2018

BOARD MEETING DATE: March 15, 2018

**PREPARED &
SUBMITTED BY:** Eric Dill, Superintendent

SUBJECT: SCHOOL SAFETY UPDATE &
ADOPTION OF RESOLUTION TO
SUPPORT STUDENT SAFETY AND
PREVENT SCHOOL VIOLENCE

EXECUTIVE SUMMARY

Tragic events such as the one in Parkland and threats made to our local schools impact our entire community, create a sense of unease among our students and staff, and cause us all to consider how we can ensure the safety of everyone at our schools.

School Security

The Board of Trustees authorized the issuance and use of bond funds for the purpose of improving the physical safety of our schools. The Board approved a contract with an independent school security consultant to conduct a comprehensive, district-wide assessment of our security practices and the physical security of each campus. Through this, we will be recommending upgrades to our physical security features such as fencing, door hardware, and surveillance.

The most important aspect of a good security plan is tight perimeter control. Many of our schools are capable of securing their perimeters to limit the number of entrances during the school day. Others may require installation of fencing or reconfigurations of existing gate hardware. As we move toward restricting access through securing perimeter gates during the school day, this may cause some inconvenience to staff and students. This will be a culture shift, but we can all agree that safety takes precedence over convenience.

Lockblocks have proven to be an effective solution to keep doors locked, but still easily accessible during the regular school day. We will be ordering a new supply of

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lockblocks for each campus and maintaining an inventory to quickly replace any that are damaged.

Visitor Identification

All staff are issued identification badges, including those who may work at multiple school sites. Visitors are required to report to the administration office to register and be issued a visitor pass. Staff is currently evaluating a number of visitor software systems, including those that scan visitor driver licenses, print photo identification, and cross-check visitors against offender databases.

Emergency Plans

School emergency plans are living documents that evolve over time as new practices develop to improve school safety. Our Risk Management department is reviewing and revising our current school safety plans to update best practices in a number of areas. These revisions will be complete before the end of the school year to be incorporated in next year's version of the plan. School staff will be trained on the emergency plans in the fall.

These plans are part of each school's Comprehensive Safe & Drug Free School Plan.

Here are the key updates:

Active Shooter Protocol

Our current plans to address active shooter events are focused mainly on lockdown procedures. The Department of Homeland Security recommends a "Run-Hide-Fight" strategy that recognizes that there are more options than just lockdown to survive a shooting event. Our safety plans will be updated with this protocol this spring.

These best practices were established after thorough, thoughtful discussion and research among education and law enforcement leaders in our community. This work was based on research and guidance from federal experts in law enforcement, education, and emergency management.

Run-Hide-Fight means:

- If you can do so safely, "run" to a safe location.
- If you can't run, "hide" or lockdown in a secure location and barricade.
- If you have no safer option, "fight", use violent force to disrupt or incapacitate the shooter.

The core focus of options-based responses is training the adults on campus to make these decisions. It does not mean training our students to fight an armed intruder. We have sent several administrators to Run-Hide-Fight training to become trainers in this protocol. Training will be offered to staff so they can be equipped to choose the response option that best protects students and staff.

The District Safety Committee will be considering options for delivering training to staff on this protocol at its next meeting.

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Students with Disabilities

We will also be enhancing our safety plans to expand on accommodating students with disabilities during different types of emergencies. Assistant principals have received a draft template on this subject and Risk Management will work with the Safety Committee and Student Support Services to incorporate this important consideration into our safety plans this spring.

Communication to Families

The primary responsibility of school administrators is to maintain a safe campus. When situations arise, they are called upon to address the problem and follow-through until the matter is resolved.

Student Support Resources

We are fortunate to live in a community of families who care for one another and share their concerns when any child is struggling or at risk. The health and safety of our students is our primary concern and SDUHSD offers many resources for students and families. It does not matter for what reasons students might be struggling. They may be dealing with one thing or many - related to family, health, personal or school - we have specialized staff and peer support available for anyone who needs assistance.

Each of our schools has compassionate, trained, and professional teachers, counselors, psychologists, social workers, administrators, and staff. Additionally, peer-facilitated support, under the training and supervision of an adult professional, is available for students. We strive to address and report all student concerns to fulfill both our obligations as educators, as well as our duty to protect the privacy and confidentiality of our pupils and families in need of support.

The programs and activities listed below are some examples of the student supports that we provide throughout the year and across the district.

Academic Intervention

[Bullying Prevention](#)

[California Healthy Kids Survey](#) (District results)

Challenge & Community Days

Counselors

Diversity Week

[Drug & Alcohol Awareness & Prevention](#)

Educationally-Related Mental Health Services

Elizabeth Hospice Partnership

Green Ribbon Week for Mental Health Awareness

[Health Services](#)

[Health Coverage Information](#)

New Student Outreach Activities

No Place for Hate designation from the ADL

North County Lifeline Partnership

[Online Safety Awareness and Protection](#)

Parent Education Nights

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Parent Teacher Association & Parent Foundation Activities
[Personal Safety Awareness & Resources](#)
[READI Program](#) (Substance Abuse Education)
Red Ribbon Anti-Drug Week Activities
Resolution of Respect
Restorative Justice Practices
Safe Schools Week
[San Dieguito Alliance for Drug Free Youth](#) Partnership
School Nurse
School Psychologists
School Social Workers
[Section 504 Accommodations](#)
[Smart Start Driving Safety Class](#)
[Special Education Services](#)
Student Attendance Review Team
[Student Support & Wellness](#)
Student Support Teams
[Suicide Prevention Protocol](#)
[Suicide Prevention Webinar for Parents](#)
Support Groups
[Tobacco Use Prevention Education](#)
Wellness Activities
[Yellow Ribbon Suicide Awareness Week](#)

We also maintain a [Community Resource List](#) of independent providers to help families in the areas of Youth Crisis, Suicide Prevention, Drug and Alcohol Programs, Drug Testing, Behavioral and Psychiatric Services, Child Abuse, Rape, Domestic Violence, Health Care, Runaways, LGBTQ, Eating Disorders, AIDS/HIV, Immigrant Assistance, Family Planning, Legal Aid, Bereavement & Grief Support.

Threat Assessment Protocol

Whenever threats are reported against our schools, administrators respond quickly with the utmost seriousness. We have established relationships with local law enforcement and work together to resolve all threats as quickly as possible to preserve safety and order on campus. The response by the schools and law enforcement and the consequences for kids are the same whether the threats appear credible or are social media hoaxes.

If a student is suspected to be a threat to him/herself or others, the school will activate its threat assessment protocol. The threat assessment is performed by a team, which may include a school psychologist, administrator, counselor, teacher, and social worker, who are trained in the protocol so that different perspectives are obtained and no one person is making the threat determination.

The team evaluates the threat, determines whether the threat is transient or substantive and the level of severity. A plan will be implemented to address the threat, which may include referral to law enforcement, mental health services, or other counseling. The student's parents will be notified and school staff will follow-up as needed.

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When our principals notify families of an incident or concern on campus, we report factual information. If there is a delay in sending a message to you, it is because we are working to confirm details. We recognize that rumors or conjecture do nothing to assure the community and can only spread more fear and confusion.

We must also balance student privacy with the need to inform and assure our community without compromising or interfering with ongoing law enforcement investigations.

Law Enforcement

All of our schools have close relationships with the law enforcement agencies serving their community. Administrators have regular and direct contact with juvenile services officers, their supervisors, and detectives. The police regularly patrol on or around our schools to serve as a visible presence and respond quickly when needed.

The superintendent also routinely meets with our police captains and juvenile service officers, along with the elementary school district superintendents, to strengthen our inter-agency communication and safety protocols. This collaboration gives us instant access to law enforcement whenever we need it and allows our team to quickly resolve issues when they arise.

Police and fire departments assist with the development of school safety plans and often attend our drills to offer suggestions for better response. Law enforcement agencies also have online access to a secure system showing detailed campus maps and 360 degree interior photos of every room so they can know the layout of the school when responding to an emergency. Fire departments have access to building master keys to respond to emergencies or to turn over to law enforcement to make entry.

Student Demonstrations

Many students and parents have reached out to their principals, teachers, and to the district office with questions about our position on the nationwide student walkout scheduled for March 14th. Our principals always have contingency plans in place for any planned or impromptu campus demonstration to keep our schools safe while balancing students' free speech rights and responsibilities.

Our principals have met with student leaders and teachers to set guidelines and expectations for the demonstrations which will maintain peace and order while still supporting the rights of students to express their beliefs under their First Amendment rights. As a district, we do not sponsor student protests or demonstrations, but will ensure that disruption is minimized and that the physical safety of students is not threatened. Our focus will be on keeping students safe.

If students do walk out of classrooms, we will supervise the event and encourage students to gather in a safe location on campus. Adults and non-students will not be permitted to enter campus or participate in the student-led demonstration. Students will not be disciplined for participating in the demonstration provided their conduct is

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peaceful, respectful, and remains on campus. Students who return timely to class should not be marked absent or truant for that period.

Principals and teachers also recognize that not all students will want to participate in or support the walkout. Classroom supervision will be maintained and students will not be forced to participate if they do not want to.

Our administrators, teachers, and staff will continue to listen to students and work to increase their level of school connectedness and sense of safety.

Here are the planning considerations we have developed with principals and assistant principals:

- Plan a designated on-campus spot.
- Principals and student leaders will agree on appropriate conduct during the march.
- Consider inviting law enforcement members to support dialogue efforts and maintain safety.
- Clearly communicate plans to parents, students, and staff.
- Designate employees on each campus to accompany or monitor any students who do walkout. The district is still responsible for the students' safety.
- The primary responsibility of any employees who are on duty during the time of a walkout is to maintain supervision of students and report disturbances to administration. Employees should not be released to participate in non-school-sanctioned walkout activities.
- Campus entrances will be monitored or secured during the walkouts to keep outsiders or counter-protesters away and to provide reports to administration regarding the number of students leaving campus, the direction they're heading, etc.
- Have a plan for what to do with students who remain in class. It is the teacher's responsibility to ensure there is coverage.
- Establish an atmosphere of respect for all.
- Remind employees that their obligation is to help students develop beliefs and opinions of their own on these issues, not to impose or share their personal beliefs and opinions.
- Staff should not put their colleagues in the position of appearing to not support the students or the purpose of the walkout. We are here to supervise and support students, not divide teachers.
- Principals will speak with teachers ahead of time to assign employees who are interested in being part of the walkout to supervise those students, and assign those who are not interested to supervise and instruct students who are not participating in the walkout.

Wellness Forums

Communicating with parents and stakeholders to support student success, improve school climate and culture, and increase student sense of safety is a primary goal of the district. Our strength is in providing support to students toward academic, behavioral, social and emotional success, but well-being begins at home along with the assistance of our entire community.

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We are excited to invite parents of all grade levels to join us for a free wellness fair and presentation by [Tyler Durman](#), an amazing guest speaker, who will discuss issues affecting teenagers and offer practical advice for parents to help kids reduce stress and lead well-balanced lives.

The events will also feature a number of our community partners who provide resources for families, along with our school counselors, school social workers, law enforcement and others who help families prevent at-risk behavior and promote social & emotional success.

The events will be held in the evening in the north and south ends of our district. While the events will be held at Torrey Pines HS and La Costa Canyon HS, parents from any school in the district are welcome to attend either event.

- La Costa Canyon High School
 - Wednesday, March 21
 - Wellness Fair begins at 5:30 p.m.
 - Presentation begins at 6:30 p.m.
- Torrey Pines High School
 - Tuesday, March 27
 - Wellness Fair begins at 5:30 p.m.
 - Presentation begins at 6:30 p.m.

Resolution to Support Student Safety and Prevent School Violence

The recent events in Florida have highlighted a need for a comprehensive, coordinated effort to improve safety and reduce violence at schools. This must involve a community-wide strategy involving parents, schools, districts, and elected officials to take meaningful action to enhance services to students, support physical, mental, and emotional health, and prevent violence at schools.

The attached resolution calls for federal and state elected officials to implement common sense legislation that takes such action and also reduces the risk and severity of gun violence at schools.

RECOMMENDATION:

It is recommended that the Board adopt the Resolution to Support Student Safety and Prevent School Violence, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD OF TRUSTEES**Resolution to Support Student Safety and Prevent School Violence**

WHEREAS, our public schools are charged not only with supporting student achievement, but also providing a foundation for mental and physical health, personal growth and civic engagement; and

WHEREAS, student safety is a prerequisite for consistently high levels of academic and social development; and

WHEREAS, senseless and tragic mass shootings at places such as schools, colleges, and universities; movie theatres; music festivals; hospitals and medical clinics; shopping malls; and religious institutions have highlighted the dangers of and clearly demonstrates that gun-related violence can occur any place at any time; and

WHEREAS, gun violence on school campuses, while relatively rare, represents a particularly egregious and unacceptable threat to the lives of students, teachers and staff across the country; and

WHEREAS, community violence negatively impacts learning, health, and behavior, interferes with the ability of students to succeed in school and in life; and

WHEREAS, the crisis of gun violence in our country necessitates a sustained, coordinated, and collaborative effort involving entire communities, elected officials at every level of government, law enforcement, and the entire criminal justice system; and

WHEREAS, since the Columbine High School shooting in 1999 and the Sandy Hook Massacre in 2012, there have been more than 200 school shootings nationwide shattering communities and leaving emotional scars; and

WHEREAS, safe schools provide an environment where teaching and learning can flourish; disruptions are minimized; violence, bullying and fear are absent; students are not discriminated against; expectations for behavior are clearly communicated and standards of behavior are maintained; and consequences for infractions are consistently and fairly applied; and

WHEREAS, all students, regardless of background, deserve access to services that support and enhance their physical, mental and emotional health; and

WHEREAS, the San Dieguito Union High School District Board of Trustees has adopted policies and implemented practices to support the rights of students and staff to attend schools that are safe and free from violence and harassment, especially life-threatening forms of violence; and

WHEREAS, the most effective approach to creating safe school environments is a comprehensive, coordinated effort including schoolwide, districtwide and communitywide strategies supplemented with legislation, resources and support at the state and federal legislation level; and

WHEREAS, elected officials must commit to closing gaps in the current patchwork of regulation, including those gaps that enable felons, people convicted of domestic violence, children, those found to be a danger to themselves or others, and other prohibited persons to access firearms, and those that allow the trafficking of illegal guns.

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NOW THEREFORE BE IT RESOLVED, that the San Dieguito Union High School District will continue to work with a broad spectrum of local community stakeholders, local law enforcement, mental health professionals, parents, students, teachers and staff to take any threats of violence seriously and to develop, implement and monitor policies and programs that foster and support a positive school climate, free from harassment and violence.

BE IT FURTHER RESOLVED, that the San Dieguito Union High School District urges the State of California and the United States Congress to invest in wraparound services to prevent bullying, harassment, discrimination and violence in our schools and to provide funding for programs and staff such as counselors, social workers, and psychologists, that support students' mental, physical and emotional health.

BE IT FURTHER RESOLVED, that the San Dieguito Union High School District urges the United States Congress to pass specific legislation that reduces the risk and severity of gun violence on school campuses and repeals the prohibition against data collection and research on gun violence by the U.S. Center for Disease Control (CDC).

BE IT FURTHER RESOLVED, that the San Dieguito Union High School District urges the State of California and the United States Congress to implement commonsense measures that prioritize student safety and environments where all students have the opportunity to learn, grow and thrive.

BE IT FURTHER RESOLVED, that the San Dieguito Union High School District will transmit copies of this resolution to federal and state elected officials to demand those officials take immediate action to enact meaningful legislation to enhance safety and prevent violence at schools.

San Dieguito Union High School District Board of Trustees adopted the aforementioned resolution this 15th day of March, 2018, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Beth Hergesheimer, Board President

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 6, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED & SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: **ADOPTION OF RESOLUTION CALLING FOR FULL AND FAIR FUNDING OF CALIFORNIA'S PUBLIC SCHOOLS**

EXECUTIVE SUMMARY

As part of its ongoing work to ensure that all students benefit from the resources needed for a high-quality education, the California School Boards Association (CSBA) is calling on the Legislature to raise school funding to the national average by 2020 and to the average of the top 10 states by 2025.

Despite boasting the sixth largest economy in the world and the highest gross domestic product of any state, California ranks at or near the bottom nationally in nearly every measure of school funding and staffing. Under the Local Control Funding Formula (LCFF), revenue for K-12 schools has only recently returned to 2007 levels, meaning funding has not substantially increased, on an inflation-adjusted basis, for more than a decade.

In order to meet the growing needs of California's 6.2 million public school students and address the financial challenges faced by rising costs, CSBA has developed a Full and Fair Funding Resolution for adoption by its nearly 1,000 member school districts and county offices of education. The resolution highlights the threat that underinvestment in schools poses to our communities and calls on the State to meet its responsibilities to today's students and to California's future. CSBA has provided the attached Public School Funding Facts in support of the resolution.

RECOMMENDATION:

It is recommended that the Board adopt the resolution calling for full and fair funding of California's public schools, as shown in the attached supplements.

FUNDING SOURCE:

N/A

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San Dieguito Union High School District Resolution Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled *Getting Down to Facts*, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, *California's Challenge: Adequately Funding Education in the 21st Century*, updated the *Getting Down to Facts* data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

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WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: "It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right."; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

NOW, THEREFORE BE IT RESOLVED, that the governing board of the San Dieguito Union High School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

San Dieguito Union High School District Board of Trustees adopted the aforementioned resolution this 15th day of March, 2018, by the following vote:

AYES

NOES:

ABSTAIN:

ABSENT:

Beth Hergesheimer, Board President

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: John Addleman, Exec. Dir. of Planning Services
Daniel Young, Director of Planning Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: ADOPTION OF RESOLUTION / STATUTORY
FEE INCREASE / WITH URGENCY

EXECUTIVE SUMMARY

The Board of Trustees approved an increase in developer fees at the February 8, 2018 Board meeting. In conjunction with that approval, the Board of Trustees adopted a resolution allowing the San Dieguito Union High School District to immediately levy the fee increase with urgency (effective February 14, 2018) on development projects. The urgency provision expires in 30 days on March 15, 2018. The enclosed resolution extends the urgency provision for an additional 30 days, which then becomes coterminous with the original 60-day formal adoption period. Additionally a public hearing is required in order to take public comment on the fee increase.

RECOMMENDATION:

It is recommended that the Board:

- A. Hold a Public Hearing
- B. Adopt a resolution levying fees on development projects, with urgency (30 day maximum), as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

Resolution of the Board of Trustees)
of the San Dieguito Union High)
School District Levying Fees With)
Urgency on Development Projects)
Pursuant to Government Code)
Section 65995 and Education Code)
Section 17620)

On motion of Member _____, second by Member _____, the following resolution is adopted:

WHEREAS, the territory within the San Dieguito Union High School District (“District”) has experienced significant amounts of growth and new residential, commercial and industrial development in recent times, causing increased and changing student enrollments in the district’s schools and placing demands upon the district’s capital facilities; and

WHEREAS, Government Code Section 65995 and Education Code Section 17620 authorizes school districts, to levy a fee, charge, dedication, or other form of requirement against a development project (“Statutory School Fees”), for the construction or reconstruction of school facilities and for certain administrative costs; and

WHEREAS, the legislation provided for an annual inflationary adjustment, California Government Code Section 65995 (b) (3); and

WHEREAS, on January 24, 2018, the State Allocation Board authorized an adjustment for inflation to the Statutory School Fees pursuant to Government Code Section 65995(b)(3) to \$3.79 per square foot for assessable space of new residential development and \$0.61 per square foot for chargeable covered and enclosed space of new commercial/industrial development, as long as such increases are properly justified by the District pursuant to law; and

WHEREAS, new residential and commercial/industrial development continues to generate additional students for the District’s schools and the District is required to provide school facilities to accommodate those students; and

WHEREAS, overcrowded schools within the District have an impact on the District’s ability to provide an adequate quality education and negatively impacts the educational opportunities for the District’s students; and

WHEREAS, the District does not have sufficient funds available for the construction or reconstruction of school facilities, including acquisition of sites, construction of permanent school facilities, and acquisition of interim school facilities, to accommodate students from new residential and commercial/industrial development; and

WHEREAS, the Board of Trustees (“Board”) has received and considered a report entitled, Developer Fee Justification Study January 2018 (“Report”), which includes information, documentation, and analysis of the school facilities needs of the District, including: (a) the purpose of the Statutory School Fees; (b) the use to which the

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Statutory School Fees are to be put; (c) the nexus (roughly proportional and reasonable relationship) between the residential and commercial/industrial construction and (1) the use for Statutory School Fees, (2) the need for school facilities, (3) the cost of school facilities and the amount of Statutory School Fees from new residential and commercial/industrial construction; (d) a determination of the impact of the increased number of employees anticipated to result from the commercial/industrial construction (by category) upon the cost of providing school facilities within the District; (e) an evaluation and projection of the number of students that will be generated by new residential construction; (f) the school facilities that will be required to serve such students; and (g) the cost of such school facilities, and has concluded that it is necessary to implement the authority of section 65995 section (b) (3) of the Government Code and Education Code 17620 to levy fees in the amounts stated below; and

WHEREAS, the Report pertaining to the Statutory School Fees and to the capital school facilities needs of the District has been available to the public for at least ten (10) days before the Board considered, at a regularly scheduled public meeting, the increase in the Statutory School Fees; and

WHEREAS, all notices of the proposed increase in the Statutory School Fees have been given in accordance with applicable law; and

WHEREAS, a public hearing was duly held at a regularly scheduled meeting of the Board relating to the proposed increase in the Statutory School Fees on February 8, 2018; and

WHEREAS, as to the Statutory School Fees, Education Code Section 17621 provides that the adoption, increase or imposition of any fee, charge, dedication, or other requirement, pursuant to Education Code Section 17620 shall not be subject to the California Environmental Quality Act, Division 13 (commencing with Section 21000) of the Public Resources Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the San Dieguito Union High School District as follows:

1. That the Board accepts and adopts the Report.
2. This Board adopts and levies the following fees upon any development project within the boundaries of the District, for the construction or reconstruction of school facilities:
 - A. City of Carlsbad; within Encinitas Elementary School District.
 - (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for

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- mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
 - (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- B. City of Del Mar; within Del Mar Union School District.
- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development

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- provided by Government Code section 65995, subdivision (b) (2).
- (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- C. City of Encinitas; within Cardiff, and Encinitas Elementary School Districts.
- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision(k)of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
 - (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- D. City of San Marcos; within Encinitas Elementary School District.

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- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
 - (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- E. City of San Marcos; within Rancho Santa Fe School District.
- (1) \$1.44 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.23 per square foot of chargeable covered and enclosed space for new residential development used exclusively for

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the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).

- (3) \$1.44 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
- (4) \$0.23 per square foot of new covered or enclosed space for agricultural purposes; and
- (5) \$0.23 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,

F. City of Solana Beach; within Solana Beach Elementary School District.

- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).

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- (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- G. County of San Diego; within Solana Beach Elementary and Encinitas Elementary School District.
- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of section 65995, and Education Code section 17620 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of section 65995, and Education Code section 17620 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
 - (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- H. County of San Diego; within Rancho Santa Fe School District.
- (1) \$1.44 per square foot of all assessable space of all new residential development except for any development project

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used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.

- (2) \$0.23 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of section 65595 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
- (3) \$1.44 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
- (4) \$0.23 per square foot of new covered or enclosed space for agricultural purposes; and
- (5) \$0.23 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,

3. City of San Diego. Pursuant to Section 65974 (e) of the Government Code, the area known and defined by the City of San Diego as the North City West Planned District Ordinance, adopted November 5, 1979, is not subject to the provision of subdivision (b) of Government Code Section 65995.

The developer fees in the North City West Planned District are annually reviewed and defined by the North City West School Facilities Master Plan. School facility developer fees are collected and administered by the North City West School Facilities Financing Authority, which was formed under the provisions of Article I, Chapter 5, Division 7, Title I of the Government Code (commencing with Section 6500). The effective date of formation was April 15, 1983.

- A. City of San Diego; within Del Mar Union School District. (Except North City West.)
 - (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project

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- used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3 of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).
 - (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,
- B. City of San Diego; within Solana Beach Elementary School District. (Except North City West.)
- (1) \$1.99 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.32 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in section 51.3

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of the Civil Code or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of section 65995 of the Government Code, and Education Code section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial and industrial development provided by Government Code section 65995, subdivision (b) (2).

- (3) \$1.99 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
- (4) \$0.32 per square foot of new covered or enclosed space for agricultural purposes; and
- (5) \$0.32 per square foot of chargeable covered and enclosed space in the case of commercial or industrial development,

4. That the Board finds that the purpose of the Statutory School Fees imposed upon new residential construction is to fund the addition of or improvements to school facilities required to serve the students generated by the new residential construction upon which the Statutory School Fees are imposed.

5. The Board finds that the amount of the Statutory School Fees to be imposed upon commercial and industrial construction bears a reasonable relationship, and shall be limited to, the needs of the community for school facilities, and is reasonably related and shall be limited to the need for school facilities caused by such development.

6. The Board finds further that the amount of Statutory School Fees imposed upon residential, and commercial and industrial development projects is reasonably necessary to cover the cost of providing adequate school facilities within the boundaries of the District.

7. The Board finds that the amounts of the above Statutory School Fees bears a reasonable relationship and are limited to the needs of the community for school facilities caused by such development. This board makes all the determinations required by Government Code Section 66001 as shown on the attached Exhibit A.

8. That the Board finds that a separate fund ("Fund") of the District has been created or is authorized to be established for all monies received by the District for the deposit of Statutory School Fees imposed on construction within the District and that said Fund at all times has been separately maintained from other funds of the District as authorized by law.

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9. That the Board finds that the monies of the separate Fund described in Section 8, consisting of the proceeds of Statutory School Fees has been imposed for the purposes of constructing and reconstructing those school facilities necessitated by new residential and/or commercial/industrial construction, and thus, these monies may be expended for all those purposes permitted by applicable law. The Statutory School Fees may also be expended by the District for the costs of performing any study or otherwise making the findings and determinations required under subdivisions (a), (b), and (d) of Section 66001 of the Government Code. In addition, the District may also retain, as appropriate, an amount not to exceed in any fiscal year, three percent (3%) of the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the District in collecting Statutory School Fees.

10. The Superintendent is directed to deliver a copy of this Resolution to the Building Officials of the County of San Diego, and the Cities of Carlsbad, Del Mar, Encinitas, San Diego, San Marcos, and Solana Beach, and to request that no building permits be issued after March 15, 2018, for Development subject to the above fees absent a School Fee Certification form, Required Agency Clearances form, Payment of School Fees form, or Certification of School Fees Paid B-34 form ("School Fee Certification") from this District of compliance with said fee requirements.

11. That the Board hereby adopts and establishes the procedures that permit the party against whom the Commercial/Industrial Fees are imposed the opportunity for a hearing to appeal that imposition of Commercial/Industrial Fees for commercial/industrial construction as stated in Education Code Section 17621 and Government Code Section 66020 and 66021.

12. That the Superintendent is authorized to cause a School Fee Certification to be issued for each development project, mobile home and manufactured home for which there is compliance with the requirement for payment of Statutory School Fees in the amounts specified by this Resolution. In the event a School Fee Certification is issued for the payment of Statutory School Fees for a development project, mobile home or manufactured home, and it is later determined that the statement or other representation made by an authorized party concerning the development project as to square footage is untrue, or in the event the zoning is declared invalid, then such School Fee Certification shall automatically terminate, and the appropriate City or County shall be so notified.

13. That no statement or provision set forth in this Resolution, or referred to therein, shall be construed to repeal any preexisting fee or mitigation amount previously imposed by the District on any residential or nonresidential construction.

14. That if any portion or provision hereof is held invalid, the remainder hereof is intended to be and shall remain valid.

15. The Board adopts this resolution as an urgency measure as an interim authorization to protect the public health, welfare and safety. The Board finds that a delay of the collection of the fees outlined above would cause a delay in the District's

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capital facilities plans and therefore cause future school overcrowding. This resolution becomes effective at 8:00 a.m. on March 16, 2018.

PASSED AND ADOPTED at the Regular Meeting of the Governing Board of the San Dieguito Union High School District this 15th day of March, 2018 by the following vote:

	AYE	NO
<u>Dalessandro</u> MEMBER	_____	_____
<u>Hergesheimer</u> MEMBER	_____	_____
<u>Herman</u> MEMBER	_____	_____
<u>Muir</u> MEMBER	_____	_____
<u>Salazar</u> MEMBER	_____	_____

STATE OF CALIFORNIA)
) ss
STATE OF CALIFORNIA)

I, Eric R. Dill, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary of the Governing Board

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 8, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Delores Perley, Chief Financial Officer
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: **APPROVE AND CERTIFY THE 2017-18
GENERAL FUND SECOND INTERIM
BUDGET**

EXECUTIVE SUMMARY

The Second Interim Budget Report (as of January 31, 2018) for 2017-18 is submitted for approval as required by the California Education Code. This report reflects budget adjustments since the First Interim Report. Assumptions in the Multi-Year Projection are based on instructions from the San Diego County Office of Education (SDCOE) and the Governor's 2018-19 Proposed Budget.

Income has increased by \$560 thousand and expenditures have decreased by \$452 thousand on a consolidated (unrestricted and restricted funds) basis. Changes to both income and expense are noted on the pages entitled "Summary of Changes." Highlights include:

- Reduction of Special Education Federal Funding due to revised allocations
- Increase for Proposition 39 California Clean Energy Jobs Act Award
- Additional Special Education Revenue
- Revenue from donations, and college testing was booked as it was received
- Revenue for athletic transportation is decreased due to current estimates
- Certificated Salaries and Benefits have increased by the .05% salary schedule increase approved by the Board of Trustees on December 14, 2017
- Certificated and Classified Salaries and Benefits have been adjusted to reflect changes since First Interim and position vacancy savings
- Books & supply expenses have decreased due to planned restricted carryover to be spent in subsequent years

Included as back-up documentation for this agenda item are SACS (Standardized Account Code Structure) reports, as required by SDCOE. As part of the Notice of Criteria and Standards Review and Certification of Financial Condition, some standards

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are “Not Met.” Each of these “Not Met” conditions are explained in the boxes provided on the following pages. Conditions which cause SDUHSD to not meet a standard include:

- 4 Change in LCFF funding due to higher estimates in 2018-19 and 2019-20
- 6b One-time expenses, carryover amounts and other expenses have been removed from subsequent years
- 8 Deficit Spending, while improving in the subsequent years, continues in the Multi-Year Projection

MULTI-YEAR PROJECTION:

As part of the Second Interim Budget Report, a multi-year projection (MYP) must be submitted. The current MYP is using assumptions based on information from School Services of California, the Financial Crisis Management Assistance Team (FCMAT), Department of Finance, and the Governor’s 2018-2019 Proposed Budget, released in January 2018. Using conservative estimates for property taxes and the State Budget Proposal for 2018-19, our estimates show the district’s funding to remain LCFF. Major assumptions in the MYP include:

Revenue

- Removal of carryover amounts and one-time revenue
- Reduction in 3-year CTE Incentive Grant Funding, until phased out
- Increase in restricted program contributions due to the annual salary step and column advancement

Expenditures

- Annual step, column and health benefit increases
- Retirement Savings with replacement and additional staff earning less than retiring staff
- Removal of carryover amounts and expenses associated with one-time revenue

At this point in the budget cycle, the District is able to meet its 3% Unrestricted General Fund reserve requirement in the Multi-Year Projection.

Unrestricted	2017-18	2018-19	2019-20
Beginning Balance	22,806,576	14,528,260	10,142,231
Ending Balance	14,528,260	10,142,231	6,644,683
Reserve %	10.1%	7.1%	4.6%
Special Reserve	2,520,050	2,545,251	2,570,703
Total Reserve %	11.9%	8.9%	6.3%

District staff continues to monitor the overall budget health of the District. Monitoring includes a continual review and adjustment of staffing levels, using categorical funding to offset unrestricted expenditures, reduction in utility usage, and effective use of technology.

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As we begin to prepare for the end of the school year and the preparation of a new adopted budget, staff will look to capture anticipated savings wherever possible by lowering operational budgets to reflect actual spending levels. Such actions would increase the ending balance. Organizational efficiency will be a high priority as we begin the work to conserve costs for the following school year.

As in past years, the district utilized a Tax Revenue Anticipation Note (TRAN), to maintain a positive cash balance through the end of the fiscal year. With the high percentage of LCFF funding provided by local property tax, it is anticipated that a TRAN will again be necessary in 2018-19. Staff will address this in future meetings.

RECOMMENDATION:

It is recommended that the Board approve and certify the 2017-18 General Fund Second Interim Budget. It is further recommended the Board approve the positive certification regarding the District's ability to meet its financial obligations for the remainder of this fiscal year and two subsequent years, and supporting documents as required by AB 2861, Chapter 1150, Statutes of 1986.

FUNDING SOURCE:

General Fund, restricted and unrestricted (0100)

General Fund Revenue & Expenditures - 2017-2018 2nd Interim

	2017-2018 1st Interim			2017-2018 2nd Interim			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,620,737	552,878	108,173,615	107,620,737	577,225	108,197,962	24,347
Federal Income	615,000	3,393,503	4,008,503	619,056	3,263,404	3,882,460	(126,043)
Other State Income	4,866,893	9,130,310	13,997,203	4,866,893	9,759,970	14,626,863	629,660
Local Income	1,733,339	5,373,067	7,106,406	1,909,631	5,229,421	7,139,052	32,646
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,155,377)	17,155,377	0	(17,152,182)	17,152,182	0	0
TOTAL PROJECTED INCOME	98,446,181	35,605,135	134,051,316	98,629,724	35,982,202	134,611,926	560,610
PROJECTED EXPENDITURES							
Certificated Salaries	57,235,857	11,775,198	69,011,055	57,666,194	11,600,884	69,267,078	256,023
Classified Salaries	15,372,398	5,152,739	20,525,137	15,416,229	5,152,055	20,568,284	43,147
Benefits	19,941,212	10,391,102	30,332,314	20,023,930	10,406,969	30,430,899	98,585
Books & Supplies	2,962,673	4,089,214	7,051,887	3,113,779	3,048,801	6,162,580	(889,307)
Services & Operating Expenses	8,097,862	6,014,049	14,111,911	8,185,898	5,957,733	14,143,631	31,720
Capital Outlay	70,000	0	70,000	70,000	7,500	77,500	7,500
Other Outgo	1,362,724	877,546	2,240,270	1,338,625	901,645	2,240,270	0
TOTAL PROJECTED EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	(452,332)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(6,596,545)	(2,694,713)	(9,291,258)	(7,184,931)	(1,093,385)	(8,278,316)	1,012,942
FUND BALANCE, RESERVES:							
Beginning Balance - July 1	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	0
Adjusted Beginning Balance	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	0
Projected Ending Balance - June 30	13,515,318	0	13,515,318	12,926,932	1,601,328	14,528,260	1,012,942
COMPONENTS OF THE ENDING BALANCE:							
Nonspendable:							
Revolving Cash Fund 9130	180,000		180,000	180,000		180,000	0
Stores Inventory 9320	1,000		1,000	1,000		1,000	0
Restricted:							
Reserve for restricted programs		0	0		1,601,328	1,601,328	1,601,328
Assigned:							
Basic Aid Reserve			0			0	0
			0			0	0
Unassigned:							
Recommended Min Reserve (4.5%)	6,450,416		6,450,416	6,430,061		6,430,061	(20,355)
Total Components	6,631,416	0	6,631,416	6,611,061	1,601,328	8,212,389	1,580,973
RESERVE FOR ECONOMIC UNCERTAINTIES	6,883,902	0	6,883,902	6,315,871	0	6,315,871	(568,031)
	4.80%	0.00%	4.80%	4.42%	0.00%	4.42%	-0.38%

LCFF/REVENUE LIMIT SOURCES

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Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,187,327	0	3,187,327	3,187,327	0	3,187,327	0
8012		EPA STATE AID CURRENT YEAR	2,520,800	0	2,520,800	2,520,800	0	2,520,800	0
8021		HOMEOWNERS' EXEMPTION	706,229	0	706,229	706,229	0	706,229	0
8041		SECURED TAXES	98,717,672		98,717,672	98,717,672		98,717,672	0
8042		UNSECURED TAXES	3,080,192		3,080,192	3,080,192		3,080,192	0
8043		PRIOR YEAR TAXES	(26,703)		(26,703)	(26,703)		(26,703)	0
8044		SUPPLEMENTAL TAXES	694,942		694,942	694,942		694,942	0
8045		ED REV AUGMENT FUNDS(ERAF)	(1,298,165)		(1,298,165)	(1,298,165)		(1,298,165)	0
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,193		38,193	38,193		38,193	0
8082		OTHER TAXES	500		500	500		500	0
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	(250)		(250)	0
8091		SPECIAL ED ADA	0	0	0	0	0	0	0
8092		PERS REDUCTION TRANSFER	0		0	0		0	0
8096		XFER TO CHT SCH INLIEU PROP TX	0		0	0		0	0
8097		SPECIAL ED EXCESS TAX		552,878	552,878		577,225	577,225	24,347
		TOTAL LCFF/REVENUE LIMIT SOURCES	107,620,737	552,878	108,173,615	107,620,737	577,225	108,197,962	24,347

FEDERAL INCOME

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Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 XXX	0000-000		10,000		10,000	14,056		14,056	4,056
8290 006	0000 012		605,000		605,000	605,000		605,000	0
8290 000	3010 000			736,193	736,193		736,193	736,193	0
8290 002	3010 000			32,031	32,031		32,031	32,031	0
8290 000	3185-000				0			0	0
8181 000	3310 000			1,797,935	1,797,935		1,665,288	1,665,288	(132,647)
8181 002	3310 000				0			0	0
8181 000	3311 000			79,073	79,073		79,073	79,073	0
8182 000	3327 000			140,885	140,885		143,433	143,433	2,548
8182 002	3327 000				0			0	0
8290 000	3410 000			225,689	225,689		225,689	225,689	0
8290 000	3550 001			108,886	108,886		108,886	108,886	0
8290 000	3550 002				0			0	0
8290 000	4035 000			155,967	155,967		155,967	155,967	0
8290 001	4035 000	D			0			0	0
8290 002	4035 000			135	135		135	135	0
8290 000	4036 000				0			0	0
8290 001	4036 000	D			0			0	0
8290 002	4036 000				0			0	0
8290 000	4045 000				0			0	0
8290 002	4045 000				0			0	0
8290 000	4201 000			21,181	21,181		21,181	21,181	0
8290 001	4201 000	D		16,676	16,676		16,676	16,676	0
8290 002	4201 000			16,832	16,832		16,832	16,832	0
8290 000	4203 000			39,768	39,768		39,768	39,768	0
8290 001	4203 000	D		22,252	22,252		22,252	22,252	0
8290 002	4203 000				0			0	0
			615,000	3,393,503	4,008,503	619,056	3,263,404	3,882,460	(126,043)

D DEFERRED

OTHER STATE INCOME

ITEM 19

Object	Resource			2017-2018 1st Interim			2017-2018 2nd Interim			Change
				UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8590 000	0000 000		OTHER STATE REVENUE			0			0	0
8590 002	0000 000		OTHER STATE REVENUE			0			0	0
8590 006	0000 012		CA SOLAR INITIATIVE REBATE			0			0	0
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,049,037		3,049,037	3,049,037		3,049,037	0
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,817,856		1,817,856	1,817,856		1,817,856	0
8560-002	1100 000		LOTTERY			0			0	0
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS			0		609,526	609,526	609,526
8560 000	6264 000		EDUCATOR EFFECTIVENESS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		562,500	562,500		562,500	562,500	0
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0			0	0
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		1,393,785	1,393,785		1,393,785	1,393,785	0
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		228,225	228,225		228,225	228,225	0
8590 002	6387 000		CTE INCENTIVE GRANT PROGRAM			0			0	0
8590 000	6500 000		SPECIAL ED CAHSEE			0			0	0
8590 000	6500 000		SPECIAL EDUCATION			0			0	0
8590 000	6500 009		MENTAL HEALTH SERVICES			0			0	0
8590 000	6512 000		SPED MENTAL HEALTH SERVICES		735,278	735,278		758,123	758,123	22,845
8590 002	6512 000		SPED MENTAL HEALTH SERVICES			0		(7,181)	(7,181)	(7,181)
8590 000	6520 000		SPED PROJ WORKABILITY		302,589	302,589		307,059	307,059	4,470
8590 000	6530 000		SPED LOW INCIDENCE			0			0	0
8590 000	6535 000		SPED PERSONNEL STAFF DEV			0			0	0
8590 000	6690 016		TUPE GRADES 6-12 TIER 2		0	0		0	0	0
8590 001	6690 016	D	TUPE GRADES 6-12 TIER 2		449,022	449,022		449,022	449,022	0
8590 000	7338 000		COLLEGE READINESS BLOCK GRANT			0			0	0
8590 000	7405 000		COMMON CORE STANDARDS			0			0	0
8590 000	7690 000		STRS ON-BEHALF PENSION CONTRIBUTION		5,428,911	5,428,911		5,428,911	5,428,911	0
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000		30,000	30,000	0
			TOTAL OTHER STATE REVENUE	4,866,893	9,130,310	13,997,203	4,866,893	9,759,970	14,626,863	629,660

D DEFERRED

LOCAL INCOME

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS			0		22,777	22,777	22,777
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	2,000		2,000	2,000		2,000	0
8650 XXX	0000 634/5	M & O FIELD USE			0			0	0
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0			0	0
8660 XXX	0000 000	INTEREST	410,000		410,000	410,000		410,000	0
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	237,000		237,000	237,000		237,000	0
8677 000	9382 000	CA CAREER PATHWAYS		213,871	213,871		0	0	(213,871)
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	45,000		45,000	45,000		45,000	0
8677 007	9025 XXX	INT/AG. REV. - ROP TIER III			0			0	0
8677 007	6500 004	COASTAL LEARNING ACADEMY			0			0	0
8677 014	0100 051	ADMIN DEV FEES RSF/SB			0			0	0
8689 001	0100 039	OTHER PARKING FINES-TP			0			0	0
8689 001	0100 052	OTHER PARKING FINES-CCA			0			0	0
8689 001	0100 054	OTHER PARKING FINES-LCC			0			0	0
8689 001	0100 055	OTHER PARKING FINES-SDA			0			0	0
8689 050	0000 300	TRANSP FEES-ATHL-TP	100,000		100,000	32,000		32,000	(68,000)
8689 100	0000 300	TRANSP FEES-ATHL-LCC	80,000		80,000	80,000		80,000	0
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	60,000		60,000	0
8689 140	0000 300	TRANSP FEES-ATHL-CCA	73,000		73,000	73,000		73,000	0
8699 000	9010 014	WIP PARTNERSHIP GRANT			0			0	0
8699 000	9010 016	SB70 CTE MCC AUTO CLUB GRANT			0			0	0
8699 XXX	XXXX XXX	OTHER LOCAL INCOME	726,339	500	726,839	970,631	750	971,381	244,542
8710 000	6500 001	SP ED, TUITION			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		126,865	126,865		126,865	126,865	0
8782 XXX	1100 001	ROP LOTTERY TRANSFER			0			0	0
8783 000	XXXX XXX	ALL OTHER TRANSFERS FROM JPA			0			0	0
8792 XXX	6500 XXX	SPECIAL EDUCATION		5,031,831	5,031,831		5,079,029	5,079,029	47,198
					0			0	0
		TOTAL LOCAL REVENUE	1,733,339	5,373,067	7,106,406	1,909,631	5,229,421	7,139,052	32,646
8919 016	0000 000	I/TRANSF SELF INS FD			0			0	0
8919 021	0000 000	TRANSFER FROM BOND FUNDS FOR SOLAR	765,589		765,589	765,589		765,589	0
		SUBTOTAL TRANSFERS	765,589	0	765,589	765,589	0	765,589	0
8980 000	0000 000	UNRESTRICTED CONTRIBUTIONS	(17,155,377)		(17,155,377)	(17,152,182)		(17,152,182)	3,195
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,633,272	11,633,272		11,620,454	11,620,454	(12,818)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		274,779	274,779		259,115	259,115	(15,664)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		4,125,601	4,125,601		4,151,249	4,151,249	25,648
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		22,778	22,778		18,579	18,579	(4,199)
8980 000	9025 XXX	CONTRIBUTION TO ROP		776,463	776,463		780,301	780,301	3,838
8980 000	4035 000	CONTRIBUTION TO TITLE II		21,514	21,514		21,514	21,514	0
8980 000	6264 000	CONTRIBUTION TO EDUCATOR EFFECTIVENESS		300,970	300,970		300,970	300,970	0
8980 000	6387 000	CONTRIBUTION TO CTE INCENTIVE		0	0		0	0	0
8980 000	3410 000	CONTRIBUTION TO WORKABILITY			0			0	0
									0
		SUBTOTAL ENCROACHMENT	(17,155,377)	17,155,377	0	(17,152,182)	17,152,182	0	0
		TOTAL TRANSFERS	(16,389,788)	17,155,377	765,589	(16,386,593)	17,152,182	765,589	0
		TOTAL ALL REVENUE	98,446,181	35,605,135	134,051,316	98,629,724	35,982,202	134,611,926	560,610
									0

CERTIFICATED SALARIES

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,238,390	10,009,816	57,248,206	47,642,588	9,866,019	57,508,607	260,401
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,537,801	21,441	4,559,242	4,558,125	21,538	4,579,663	20,421
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,652,322	1,158,267	5,810,589	4,651,229	1,148,429	5,799,658	(10,931)
1900 000		OTHER CERTIFICATED	807,344	585,674	1,393,018	814,252	564,898	1,379,150	(13,868)
		TOTAL-OBJECT CODE 1000	57,235,857	11,775,198	69,011,055	57,666,194	11,600,884	69,267,078	256,023

CLASSIFIED SALARIES

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,191,299	2,834,028	4,025,327	1,182,006	2,815,792	3,997,798	(27,529)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,403,752	1,730,857	8,134,609	6,354,254	1,748,018	8,102,272	(32,337)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,336,982	264,430	1,601,412	1,431,553	264,821	1,696,374	94,962
2400 000		CLERICAL & OFFICE PERSONNEL	5,853,530	323,424	6,176,954	5,805,415	323,424	6,128,839	(48,115)
2900 000		OTHER CLASSIFIED	586,835	0	586,835	643,001	0	643,001	56,166
		TOTAL-OBJECT CODE 2000	15,372,398	5,152,739	20,525,137	15,416,229	5,152,055	20,568,284	43,147

EMPLOYEE BENEFITS

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	8,279,872	7,101,372	15,381,244	8,339,953	7,073,396	15,413,349	32,105
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,328,625	764,963	3,093,588	2,338,785	786,129	3,124,914	31,326
3311/2 000		SOCIAL SECURITY	969,206	330,896	1,300,102	975,678	333,536	1,309,214	9,112
3321/2 000		MEDICARE	1,059,677	244,824	1,304,501	1,067,347	241,871	1,309,218	4,717
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,180,359	722,172	2,902,531	2,161,733	743,680	2,905,413	2,882
3500 000		UNEMPLOYMENT INSURANCE	36,526	8,443	44,969	36,806	8,369	45,175	206
3600 000		WORKERS' COMPENSATION	1,456,768	336,164	1,792,932	1,467,371	332,793	1,800,164	7,232
3700 000		RETIREE BENEFITS (H & W)	478,789	115,628	594,417	489,316	114,338	603,654	9,237
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	3,151,390	766,640	3,918,030	3,146,941	772,857	3,919,798	1,768
		TOTAL-OBJECT CODE 3000	19,941,212	10,391,102	30,332,314	20,023,930	10,406,969	30,430,899	98,585

BOOKS AND SUPPLIES

ITEM 19

Object	Resource		2017-2018			2017-2018			Change
			1st Interim			2nd Interim			
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	184,000	184,000	0	184,000	184,000	0
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,450	7,398	9,848	2,711	6,431	9,142	(706)
4300 000		MATERIALS & SUPPLIES	2,385,609	3,330,292	5,715,901	2,487,623	2,327,968	4,815,591	(900,310)
		LOTTERY INSTRUCTIONAL MTRLS							
		OTHER SUPPLIES							
		PUPIL TRANSPORTATION SUPPLIES							
		GIFTS & DONATIONS							
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	574,614	567,524	1,142,138	623,445	530,402	1,153,847	11,709
		TOTAL-OBJECT CODE 4000	2,962,673	4,089,214	7,051,887	3,113,779	3,048,801	6,162,580	(889,307)

SERVICES AND OPERATING EXPENSES

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	282,550	1,079,614	1,362,164	282,550	1,261,242	1,543,792	181,628
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	170,775	99,090	269,865	171,243	84,657	255,900	(13,965)
5300 000		DISTRICT DUES & MEMBERSHIP	71,850	100	71,950	71,950	100	72,050	100
5400 000		INSURANCE	697,738	0	697,738	697,738	0	697,738	0
5500 000		UTILITIES	2,670,000	0	2,670,000	2,670,000	0	2,670,000	0
5600 000		RENTALS, LEASES & REPAIRS	805,605	531,702	1,337,307	805,821	555,159	1,360,980	23,673
5700 000		INTER-PROGRAM SERVICES	(112,498)	56,023	(56,475)	(111,498)	55,023	(56,475)	0
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,179,921	4,242,222	7,422,143	3,266,173	3,996,241	7,262,414	(159,729)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	331,921	5,298	337,219	331,921	5,311	337,232	13
		TOTAL-OBJECT CODE 5000	8,097,862	6,014,049	14,111,911	8,185,898	5,957,733	14,143,631	31,720

CAPITAL OUTLAY

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	
6200 000		IMPROVEMENT	0	0	0	0	0	0	
6400 000		EQUIPMENT	25,000	0	25,000	25,000	0	25,000	
6500 000		EQUIPMENT REPLACEMENT	45,000	0	45,000	45,000	7,500	52,500	
		TOTAL-OBJECT CODE 6000	70,000	0	70,000	70,000	7,500	77,500	

OTHER OUTGO

ITEM 19

Object	Resource		2017-2018 1st Interim			2017-2018 2nd Interim			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
7130 000	XXXX XXX	STATE SPECIAL SCHOOLS	0	0	0	0	0	0	0
7141 000	65XX XXX	SPED OTH TUIT- DEFIC PMTS-SCH	0	18,250	18,250	0	18,250	18,250	0
7142 000	6500 000	SPED OTH TUIT-X COST	0	394,000	394,000	0	394,000	394,000	0
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	43,100	43,100	0
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	167,100	167,100	0	167,100	167,100	0
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
7310 001	XXXX XXX	DIRECT SUPPORT/INDIRECT COSTS	(255,096)	255,096	0	(279,195)	279,195	0	0
7350 011	XXXX XXX	ADULT ED INDIRECT - FUND 11-00	0	0	0	0	0	0	0
7350 013	XXXX XXX	FOOD SERVICE INDIRECT FD 13-00	0	0	0	0	0	0	0
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,231	0	822,231	0
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,589	0	765,589	765,589	0	765,589	0
7619 014	0000 800	I/F TRANSF TO DEFERRED MAINTENANCE	0	0	0	0	0	0	0
7619 015	0000 724	I/F TRANSF TO TRANSP EQUIPMENT FD	0	0	0	0	0	0	0
7619 030	0000 800	INTERFD-TRSF-TO DED. INS.	30,000	0	30,000	30,000	0	30,000	0
		TOTAL-OBJECT CODE 7000	1,362,724	877,546	2,240,270	1,338,625	901,645	2,240,270	0
		TOTAL-ALL EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	
		GRAND TOTAL-ALL EXPENDITURES	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	

General Fund Revenue & Expenditures - 2017-2018 2nd Interim
 Business Services Division
 Finance Department
Summary of Changes

Income:	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
LCFF/Revenue Limit	108,173,615	108,197,962	24,347	* \$24K Special Ed Excess Tax
Federal	4,008,503	3,882,460	(126,043)	* <\$133K> Special Ed IDEA
Other State	13,997,203	14,626,863	629,660	* \$610K California Clean Energy Jobs Act
Local	7,106,406	7,139,052	32,646	* \$245K Donations, College Testing, ASB, etc. * \$ 47K Special Ed * <\$68K> Athletic Transportation * <\$214K> California Career Pathways - Removed revenue due to carryover
Transfers	765,589	765,589	-	
Contributions	(17,155,377)	(17,152,182)	3,195	
Total	134,051,316	134,611,926	560,610	

General Fund Revenue & Expenditures - 2017-2018 2nd Interim
Business Services Division
Finance Department
Summary of Changes

Expenditures:	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Summary of Changes</u>	
Certificated Salaries	69,011,055	69,267,078	256,023	* 0.5% Certificiated Salary Increase * \$21K Donations, ASB for Hourly Wages
Classified Salaries	20,525,137	20,568,284	43,147	* 1 FTE Information Systems Support Supervisor * <1 FTE> Information Systems Support Analyst * \$61K Donations, ASB for Hourly Wages
Employee Benefits	30,332,314	30,430,899	98,585	* Corresponding Labor Related Costs for Changes in Salary Costs
Books & Supplies	7,051,887	6,162,580	(889,307)	* \$610K California Clean Energy Jobs Act * \$121K Donations, College Testing, Use of Facilities, etc. * <\$100K> CTE Incentive Grant Estimated Carryover * <\$101K> TUPE Estimated Carryover * <\$176K> California Career Pathways Estimated Carryover * <\$1.3M> Lottery Instructional Materials Estimated Carryover
Services & Operating Expenses	14,111,911	14,143,631	31,720	* \$60K Special Ed Task Force * \$25K Special Ed Mental Health Services * <\$99K> TUPE Estimated Carryover
Capital Outlay	70,000	77,500	7,500	*
Other Outgo	2,240,270	2,240,270	-	*
Total	143,342,574	142,890,242	(452,332)	

	2017-18 First Interim			2017-18 Second Interim			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
Income:												
Revenue Limit/Property Tax	107,620,737	552,878	108,173,615	107,620,737	577,225	108,197,962	114,537,313	577,225	115,114,538	117,880,739	577,225	118,457,964
Federal Income	615,000	3,393,503	4,008,503	619,056	3,263,404	3,882,460	619,056	3,175,478	3,794,534	619,056	3,175,478	3,794,534
Oth State Income	4,866,893	9,130,310	13,997,203	4,866,893	9,759,970	14,626,863	3,029,393	7,912,977	10,942,370	3,029,393	7,512,977	10,542,370
Local Income	1,733,339	5,373,067	7,106,406	1,909,631	5,229,421	7,139,052	1,708,631	5,229,421	6,938,052	1,708,631	5,229,421	6,938,052
Transfers In	765,589	0	765,589	765,589	0	765,589	765,589	0	765,589	765,589	0	765,589
Encroachment	(17,155,377)	17,155,377	0	(17,152,182)	17,152,182	0	(17,937,182)	17,937,182	0	(18,387,182)	18,387,182	0
Total Income	98,446,181	35,605,135	134,051,316	98,629,724	35,982,202	134,611,926	102,722,800	34,832,283	137,555,083	105,616,226	34,882,283	140,498,509
Expenditures:												
Certif Salaries	57,235,857	11,775,198	69,011,055	57,666,194	11,600,884	69,267,078	57,958,053	11,595,405	69,553,457	58,504,931	11,594,846	70,099,777
Classif Salaries	15,372,398	5,152,739	20,525,137	15,416,229	5,152,055	20,568,284	15,428,726	5,182,967	20,611,694	15,441,299	5,214,065	20,655,364
Benefits	19,941,212	10,391,102	30,332,314	20,023,930	10,406,969	30,430,899	21,466,556	10,721,841	32,188,397	22,605,377	11,047,975	33,653,352
Supplies/Materials	2,962,673	4,089,214	7,051,887	3,113,779	3,048,801	6,162,580	2,663,779	1,162,384	3,826,163	2,663,779	1,162,384	3,826,163
Services + Other Opr	8,097,862	6,014,049	14,111,911	8,185,898	5,957,733	14,143,631	7,725,898	5,557,733	13,283,631	7,725,898	5,557,733	13,283,631
Capital Outlay	70,000	0	70,000	70,000	7,500	77,500	70,000	7,500	77,500	70,000	7,500	77,500
Other Outgo	1,362,724	877,546	2,240,270	1,338,625	901,645	2,240,270	1,498,625	901,645	2,400,270	1,498,625	901,645	2,400,270
Total Expenditures	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	106,811,637	35,129,475	141,941,112	108,509,909	35,486,148	143,996,057
Est Unspent		0	0		0	0		0	0		0	0
Est Expenditures	105,042,726	38,299,848	143,342,574	105,814,655	37,075,587	142,890,242	106,811,637	35,129,475	141,941,112	108,509,909	35,486,148	143,996,057
Excess or (Deficit)	(6,596,545)	(2,694,713)	(9,291,258)	(7,184,931)	(1,093,385)	(8,278,316)	(4,088,837)	(297,192)	(4,386,029)	(2,893,683)	(603,865)	(3,497,548)
Begin Bal	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	12,926,932	1,601,328	14,528,260	8,838,095	1,304,136	10,142,231
Audit Adjustment		0	0		0	0		0	0		0	0
Adj Beg Bal	20,111,863	2,694,713	22,806,576	20,111,863	2,694,713	22,806,576	12,926,932	1,601,328	14,528,260	8,838,095	1,304,136	10,142,231
Ending Balance	13,515,318	0	13,515,318	12,926,932	1,601,328	14,528,260	8,838,095	1,304,136	10,142,231	5,944,412	700,271	6,644,683
Components of EB:												
Nonspendable:												
RCF	180,000		180,000	180,000		180,000	180,000		180,000	180,000		180,000
STORES	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
Prepaid Expenditures												
Restricted:												
Resv for cat progs		0	0		1,601,328	1,601,328		1,304,136	1,304,136		700,271	700,271
Assigned:												
Basic Aid Reserve			0			0			0	0		0
Ongoing State Stand. Impl.			0			0			0			0
Textbook Adoption Reserve			0			0			0			0
High School Program Dev.			0			0			0			0
Unassigned:												
Reserve @ 4.5%	6,450,416		6,450,416	6,430,061		6,430,061	6,387,350		6,387,350	6,479,823		6,479,823
Total Components	6,631,416	0	6,631,416	6,611,061	1,601,328	8,212,389	6,568,350	1,304,136	7,872,486	6,660,823	700,271	7,361,094
Economic Uncertainties	6,883,902	0	6,883,902	6,315,871	0	6,315,871	2,269,745	0	2,269,745	(716,410)	0	(716,410)
	4.80%		4.80%	4.42%		4.42%	1.60%		1.60%	-0.50%		-0.50%
Special Reserve	2,453,145		2,453,145	2,520,050		2,520,050	2,545,251		2,545,251	2,570,703		2,570,703
Combined Reserve	11.14%		11.14%	10.81%		10.81%	8.02%		8.02%	5.91%		5.91%

ADA	2017-18		2018-19		2019-20	
	12586		12630		12695	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Income:						
Revenue Limit/Property Tax						
Hold Harmless Funding	353,318		353,318		353,318	
LCFF Estimate	107,620,438		114,537,313		117,880,739	
Est. P-2 Property Tax	101,912,360		107,007,978		112,358,377	
Excess Tax (LCFF if negative)	(5,708,078)		(7,529,335)		(5,522,362)	
EPA Funding	2,520,800		2,526,000		2,527,000	
State Aid	3,187,278	497,843	5,003,335	497,843	2,995,362	497,843
Prop Tax Increase %	5.0%		5.0%		5.0%	
California CPI	3.18%		3.22%		3.04%	
Net						
Federal Income		0		(87,926)		
PY One-Time Carryover						
Net	-	-	-	(87,926)	-	-
Oth State Income						
PY One-Time Carryover				(437,467)		
Prop 39 Clean Energy One-Time				(609,526)		
Mandate One Time Funding			(1,837,500)			
CTE Incentive Grant				(800,000)		(400,000)
Net			(1,837,500)	(1,846,993)	0	(400,000)
Local Income						
SpEd Alternative Program						
SELPA Equalization						
ROP Reduction						
One-time PeopleSoft Rebate			(201,000)			
Net	0	0	(201,000)	0	0	0
Transfers In			0	0	0	0
Encroachment						
ROP (Reduction of funding/CTE Grant)			(800,000)	800,000	(400,000)	400,000
Encroachment Increase for Step/column/incr			(85,000)	85,000	(100,000)	100,000
Special Ed Savings			100,000	(100,000)	50,000	(50,000)
Reduce encroachment for Educator Effectiveness					0	0
Net			(785,000)	785,000	(450,000)	450,000
Net Change to Income Combined			(2,823,500)	(1,149,919)	(450,000)	50,000
			(3,973,419)		(400,000)	
Expenditures:						
Certif Salaries						
Step	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
Column	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Salary Increase %	5.50%	5.50%	0.00%	0.00%	0.00%	0.00%
TOSA Reduction			(200,000)			
Retirement Savings/Replace FTE for enrollment			(500,000)		(500,000)	
Full schedule attrition			(100,000)		(50,000)	
Reduce for ROP/CTE			100,000	(200,000)	100,000	(200,000)
Reduce Educator Effectiveness				(100,000)		
Net			291,859	(5,479)	546,879	(559)
Classif Salaries						
Step	0.53%	0.53%	0.60%	0.60%	0.60%	0.60%
Salary Increase	5.50%	5.50%	0.00%	0.00%	0.00%	0.00%
Classified Retirements			(50,000)		(50,000)	
Facilities Staffing Offsets						
Additions						
Partial year vacancy savings			(30,000)		(30,000)	
Net			12,497	30,912	12,572	31,098
Benefits						
Cert HCC			1,300,000	220,000	1,499,753	277,938
Class Flex			2,695,056	938,766	2,894,809	996,704
Flex Increase %			5%	5%	5%	5%
Flex Increase \$			199,753	57,938	219,728	63,732
Certificated Additions/Reductions			(140,000)	(40,000)	(90,000)	(40,000)
Classified Additions/Reductions			(24,000)	0	(24,000)	0
STRS Rate Increase			1,072,224	214,515	1,082,341	214,505
PERS Rate Increase			334,649	112,419	355,150	119,923
Reduce Educator Effectiveness			0	(30,000)		
Net			1,442,626	314,872	1,543,219	358,160
Supplies/Materials						
PY One-Time Carry-Over			(450,000)	(700,000)		
Remove One-Time Prop 39 c/o & new				(1,186,417)		
Savings in computer expense from MS Vouchers			(450,000)	(1,886,417)	0	0
Net			(450,000)	(1,886,417)	0	0
Services + Other Opr						
PY One-Time and Carry-Over			(160,000)	(300,000)		
Additional Utility Savings from add'l solar			(300,000)			
Reduce Restricted Services (NPS/Settlements)				(100,000)		
Reduce Travel Expenses						
Net			(460,000)	(400,000)	0	0
Capital Outlay						
Prop 39 Clean Energy One-Time			0	0		
Net			0	0		
Other Outgo						
Long-term debt for bus financing			160,000		0	0
Net			160,000	0	0	0
Net Change to Expenditures Combined	0	0	996,982	(1,946,112)	2,102,670	388,699
			(949,130)		2,491,369	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2018 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Delores Perley Telephone: 760-753-6491 x5561
Title: Chief Financial Officer E-mail: delores.perley@sduhsd.net

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	12,597.00	12,578.60	
	Charter School	0.00	0.00	
	Total ADA	12,597.00	12,578.60	-0.1%
1st Subsequent Year (2018-19)	District Regular	12,630.00	12,630.00	
	Charter School			
	Total ADA	12,630.00	12,630.00	0.0%
2nd Subsequent Year (2019-20)	District Regular	12,635.00	12,695.00	
	Charter School			
	Total ADA	12,635.00	12,695.00	0.5%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	13,260	13,063		
Charter School				
Total Enrollment	13,260	13,063	-1.5%	Met
1st Subsequent Year (2018-19)				
District Regular	13,295	13,295		
Charter School				
Total Enrollment	13,295	13,295	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	13,300	13,370		
Charter School				
Total Enrollment	13,300	13,370	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	12,119	12,645	
Charter School			
Total ADA/Enrollment	12,119	12,645	95.8%
Second Prior Year (2015-16)			
District Regular	12,211	12,726	
Charter School			
Total ADA/Enrollment	12,211	12,726	96.0%
First Prior Year (2016-17)			
District Regular	12,406	12,954	
Charter School	0		
Total ADA/Enrollment	12,406	12,954	95.8%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	12,579	13,063		
Charter School	0			
Total ADA/Enrollment	12,579	13,063	96.3%	Met
1st Subsequent Year (2018-19)				
District Regular	12,630	13,295		
Charter School				
Total ADA/Enrollment	12,630	13,295	95.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	12,695	13,370		
Charter School				
Total ADA/Enrollment	12,695	13,370	95.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2017-18)	107,620,737.00		
1st Subsequent Year (2018-19)	111,723,219.00	114,537,313.00	2.5%	Not Met
2nd Subsequent Year (2019-20)	115,238,695.00	117,880,739.00	2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

After the release of the Governor's January 18/19 proposed budget, the estimated gap funding percentage was increased to include full LCFF funding in 18/19, which also increased the amount of COLA in 19/20 on LCFF funding. These changes increased estimated LCFF funding in 18/19 and 19/20.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	71,632,459.36	83,772,980.67	85.5%
Second Prior Year (2015-16)	81,481,216.55	93,245,912.50	87.4%
First Prior Year (2016-17)	91,147,358.33	103,190,999.27	88.3%
Historical Average Ratio:			87.1%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	93,106,353.00	105,784,655.00	88.0%	Met
1st Subsequent Year (2018-19)	94,853,335.00	106,781,637.00	88.8%	Met
2nd Subsequent Year (2019-20)	96,551,607.00	108,479,909.00	89.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	4,008,503.00	3,882,460.00	-3.1%	No
1st Subsequent Year (2018-19)	3,920,577.00	3,794,534.00	-3.2%	No
2nd Subsequent Year (2019-20)	3,920,577.00	3,794,534.00	-3.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	13,997,203.00	14,626,863.00	4.5%	No
1st Subsequent Year (2018-19)	10,922,236.00	10,942,370.00	0.2%	No
2nd Subsequent Year (2019-20)	10,522,236.00	10,542,370.00	0.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	7,106,406.00	7,139,052.00	0.5%	No
1st Subsequent Year (2018-19)	6,905,406.00	6,938,052.00	0.5%	No
2nd Subsequent Year (2019-20)	6,905,406.00	6,938,052.00	0.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	7,051,887.00	6,161,018.00	-12.6%	Yes
1st Subsequent Year (2018-19)	3,040,257.00	3,826,163.00	25.8%	Yes
2nd Subsequent Year (2019-20)	3,040,257.00	3,826,163.00	25.8%	Yes

Explanation:
(required if Yes)

Some multi-year restricted budget sources were reduced at Second Interim to allow for program costs in future years. These reduced amounts show in the restricted estimated ending fund balance to be spent in subsequent years. Other Second Interim changes included increases for additional other local income and the associated expenses received since First Interim. This also increases the subsequent year estimates.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	14,111,911.00	14,143,631.00	0.2%	No
1st Subsequent Year (2018-19)	13,101,911.00	13,283,631.00	1.4%	No
2nd Subsequent Year (2019-20)	13,001,911.00	13,283,631.00	2.2%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	25,112,112.00	25,648,375.00	2.1%	Met
1st Subsequent Year (2018-19)	21,748,219.00	21,674,956.00	-0.3%	Met
2nd Subsequent Year (2019-20)	21,348,219.00	21,274,956.00	-0.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	21,163,798.00	20,304,649.00	-4.1%	Met
1st Subsequent Year (2018-19)	16,142,168.00	17,109,794.00	6.0%	Not Met
2nd Subsequent Year (2019-20)	16,042,168.00	17,109,794.00	6.7%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Some multi-year restricted budget sources were reduced at Second Interim to allow for program costs in future years. These reduced amounts show in the restricted estimated ending fund balance to be spent in subsequent years. Other Second Interim changes included increases for additional other local income and the associated expenses received since First Interim. This also increases the subsequent year estimates.

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,766,441.00	4,151,249.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,125,601.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.8%	8.0%	5.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	2.7%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(7,184,931.00)	105,814,655.00	6.8%	Not Met
1st Subsequent Year (2018-19)	(4,088,837.00)	106,811,637.00	3.8%	Not Met
2nd Subsequent Year (2019-20)	(2,893,683.00)	108,509,909.00	2.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The 2017-18 budget included planned spending of reserves to maintain programs. The district generally achieves savings throughout the year that reduces the amount of deficit spending. The district will continue to look for additional savings in the 2017-18 and subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	14,528,260.79	Met
1st Subsequent Year (2018-19)	10,142,231.00	Met
2nd Subsequent Year (2019-20)	6,644,683.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	20,009,238.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	12,579	12,630	12,695
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	142,890,242.00	141,941,112.00	143,996,057.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	142,890,242.00	141,941,112.00	143,996,057.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,286,707.26	4,258,233.36	4,319,881.71
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,286,707.26	4,258,233.36	4,319,881.71

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,926,932.42	8,838,095.00	5,944,412.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.17)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,520,049.65	2,545,251.00	2,570,703.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	15,446,981.90	11,383,346.00	8,515,115.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.81%	8.02%	5.91%
District's Reserve Standard (Section 10B, Line 7):	4,286,707.26	4,258,233.36	4,319,881.71
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(17,155,377.00)	(17,152,182.00)	0.0%	(3,195.00)	Met
1st Subsequent Year (2018-19)	(17,940,377.00)	(17,937,182.00)	0.0%	(3,195.00)	Met
2nd Subsequent Year (2019-20)	(18,390,377.00)	(18,387,182.00)	0.0%	(3,195.00)	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	765,589.00	765,589.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	765,589.00	765,589.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	765,589.00	765,589.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	30,000.00	30,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	30,000.00	30,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	30,000.00	30,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund	General Fund (7438/7439)	866,396
Certificates of Participation				
General Obligation Bonds	21	Special Tax Revenue	Special Tax Revenue Debt Service (7438/7439)	331,331,861
Supp Early Retirement Program				
State School Building Loans	4	State CTE Loan	Capital Facilities (7438/7439)	1,213,500
Compensated Absences				

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

Special Tax Revenue Bond	25	Special Tax Revenue	Special Tax Revenue	95,510,366
Qualified School Construction Bond	10	Gen Fund/Fed Subsidy/Energy Savings/Trans In	General Fund (7438/7439)	12,484,041
TOTAL:				441,406,164

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases	0	0	157,973	157,973
Certificates of Participation				
General Obligation Bonds	20,914,480	16,718,651	14,328,425	12,833,925
Supp Early Retirement Program				
State School Building Loans	343,982	343,982	343,982	343,982
Compensated Absences	1,100,000	1,100,000	1,100,000	1,100,000

Other Long-term Commitments (continued):

Special Tax Revenue Bond	5,773,524	7,141,491	10,132,195	10,136,195
Qualified School Construction Bond	1,606,227	1,606,227	1,606,227	1,606,227
Total Annual Payments:	29,738,213	26,910,351	27,668,802	26,178,302
Has total annual payment increased over prior year (2016-17)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In January 2018, the district finalized a capital lease for the purchase of 6 buses. The payments will begin in July 2018.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	20,746,596.00	20,746,596.00
b. OPEB unfunded actuarial accrued liability (UAAL)	20,746,596.00	20,746,596.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2015	Jun 30, 2015

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	3,072,111.00	3,072,111.00
1st Subsequent Year (2018-19)	3,072,111.00	3,072,111.00
2nd Subsequent Year (2019-20)	3,072,111.00	3,072,111.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	612,951.00	622,416.00
1st Subsequent Year (2018-19)	750,424.00	750,724.00
2nd Subsequent Year (2019-20)	798,445.00	798,445.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	612,951.00	622,416.00
1st Subsequent Year (2018-19)	750,424.00	750,424.00
2nd Subsequent Year (2019-20)	798,445.00	798,445.00

d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	99	99
1st Subsequent Year (2018-19)	118	118
2nd Subsequent Year (2019-20)	120	120

4. Comments:

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

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

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

No

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
b.		

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.		
b.		

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	593.5	586.7	588.7	588.7

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

[]

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	357.9	359.6	359.6	359.6

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

--	--	--

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	70.4	72.4	72.4	72.4

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A9. New CBO, effective July 2017.

End of School District Second Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,745,482.00	107,620,737.00	69,014,540.75	107,620,737.00	0.00	0.0%
2) Federal Revenue		8100-8299	615,000.00	619,056.00	341,037.83	619,056.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,415,942.00	4,866,893.00	2,003,389.36	4,866,893.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,449,000.00	1,909,631.00	1,757,275.40	1,909,631.00	0.00	0.0%
5) TOTAL, REVENUES			112,225,424.00	115,016,317.00	73,116,243.34	115,016,317.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,158,145.00	57,666,194.00	31,101,528.26	57,666,194.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,273,025.00	15,416,229.00	8,252,899.11	15,416,229.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,111,917.00	20,023,930.00	10,155,265.36	20,023,930.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,309,061.00	3,112,217.00	1,064,546.29	3,112,217.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,997,275.00	8,185,898.00	4,552,147.68	8,185,898.00	0.00	0.0%
6) Capital Outlay		6000-6999	70,000.00	71,562.00	29,236.45	71,562.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,587,820.00	1,587,820.00	411,079.92	1,587,820.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(226,247.00)	(279,195.00)	(6,660.00)	(279,195.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			103,280,996.00	105,784,655.00	55,560,043.07	105,784,655.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,944,428.00	9,231,662.00	17,556,200.27	9,231,662.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,086,685.00)	(17,152,182.00)	0.00	(17,152,182.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,351,096.00)	(16,416,593.00)	0.00	(16,416,593.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,406,668.00)	(7,184,931.00)	17,556,200.27	(7,184,931.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	20,111,863.42	20,111,863.42		20,111,863.42	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			20,111,863.42	20,111,863.42		20,111,863.42		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			20,111,863.42	20,111,863.42		20,111,863.42		
2) Ending Balance, June 30 (E + F1e)								
			12,705,195.42	12,926,932.42		12,926,932.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	180,000.00		0.00		
Stores								
		9712	0.00	1,000.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	12,705,195.42	12,745,932.42		12,926,932.42		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,319,500.00	3,187,327.00	4,267,563.00	3,187,327.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,524,800.00	2,520,800.00	1,240,735.00	2,520,800.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	746,893.00	706,229.00	351,538.83	706,229.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,804,109.00	98,717,672.00	59,444,347.29	98,717,672.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,230,308.00	3,080,192.00	3,098,465.28	3,080,192.00	0.00	0.0%
Prior Years' Taxes		8043	(39,769.00)	(26,703.00)	(9,144.87)	(26,703.00)	0.00	0.0%
Supplemental Taxes		8044	368,453.00	694,942.00	748,248.35	694,942.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,209,062.00)	(1,298,165.00)	10,356.64	(1,298,165.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	38,193.00	39,873.45	38,193.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	500.00	500.00	0.00	500.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(250.00)	(250.00)	0.00	(250.00)	0.00	0.0%
Subtotal, LCFF Sources			107,745,482.00	107,620,737.00	69,191,982.97	107,620,737.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(177,442.22)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,745,482.00	107,620,737.00	69,014,540.75	107,620,737.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	615,000.00	619,056.00	341,037.83	619,056.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			615,000.00	619,056.00	341,037.83	619,056.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	598,086.00	3,049,037.00	1,221,439.00	3,049,037.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,817,856.00	1,817,856.00	777,341.36	1,817,856.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	4,609.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,415,942.00	4,866,893.00	2,003,389.36	4,866,893.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	1,349.20	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	117,087.25	0.00	0.00	0.0%
Interest		8660	410,000.00	410,000.00	324,547.83	410,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	237,000.00	237,000.00	131,565.00	237,000.00	0.00	0.0%
Interagency Services		8677	45,000.00	45,000.00	11,345.66	45,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	313,000.00	245,000.00	45,047.54	245,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	442,000.00	970,631.00	1,126,332.92	970,631.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,449,000.00	1,909,631.00	1,757,275.40	1,909,631.00	0.00	0.0%
TOTAL, REVENUES			112,225,424.00	115,016,317.00	73,116,243.34	115,016,317.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	47,105,813.00	47,642,588.00	25,468,215.49	47,642,588.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,467,012.00	4,558,125.00	2,474,487.31	4,558,125.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,818,784.00	4,651,229.00	2,708,818.05	4,651,229.00	0.00	0.0%
Other Certificated Salaries		1900	766,536.00	814,252.00	450,007.41	814,252.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,158,145.00	57,666,194.00	31,101,528.26	57,666,194.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,172,500.00	1,182,006.00	362,239.56	1,182,006.00	0.00	0.0%
Classified Support Salaries		2200	6,175,608.00	6,354,254.00	3,516,797.57	6,354,254.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,441,114.00	1,431,553.00	781,210.71	1,431,553.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,897,539.00	5,805,415.00	3,223,758.93	5,805,415.00	0.00	0.0%
Other Classified Salaries		2900	586,264.00	643,001.00	368,892.34	643,001.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,273,025.00	15,416,229.00	8,252,899.11	15,416,229.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,563,223.00	8,339,953.00	4,478,735.62	8,339,953.00	0.00	0.0%
PERS		3201-3202	2,235,440.00	2,338,785.00	1,193,794.28	2,338,785.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,080,246.00	2,043,025.00	1,061,793.25	2,043,025.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,116,176.00	2,161,733.00	1,213,305.30	2,161,733.00	0.00	0.0%
Unemployment Insurance		3501-3502	36,818.00	36,806.00	20,249.06	36,806.00	0.00	0.0%
Workers' Compensation		3601-3602	1,469,598.00	1,467,371.00	809,151.12	1,467,371.00	0.00	0.0%
OPEB, Allocated		3701-3702	228,535.00	227,642.00	0.00	227,642.00	0.00	0.0%
OPEB, Active Employees		3751-3752	252,493.00	261,674.00	17,869.02	261,674.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,129,388.00	3,146,941.00	1,360,367.71	3,146,941.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,111,917.00	20,023,930.00	10,155,265.36	20,023,930.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,450.00	2,711.00	260.07	2,711.00	0.00	0.0%
Materials and Supplies		4300	1,737,714.00	2,482,829.00	757,002.94	2,482,829.00	0.00	0.0%
Noncapitalized Equipment		4400	568,897.00	626,677.00	307,283.28	626,677.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,309,061.00	3,112,217.00	1,064,546.29	3,112,217.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	282,550.00	282,550.00	84,341.80	282,550.00	0.00	0.0%
Travel and Conferences		5200	170,525.00	171,243.00	94,821.62	171,243.00	0.00	0.0%
Dues and Memberships		5300	71,850.00	71,950.00	62,191.19	71,950.00	0.00	0.0%
Insurance		5400-5450	697,738.00	697,738.00	692,338.47	697,738.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,670,000.00	2,670,000.00	1,609,329.15	2,670,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	803,719.00	805,821.00	407,296.02	805,821.00	0.00	0.0%
Transfers of Direct Costs		5710	(56,023.00)	(55,023.00)	(24,319.70)	(55,023.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,475.00)	(56,475.00)	(2,520.66)	(56,475.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,080,750.00	3,266,173.00	1,484,960.45	3,266,173.00	0.00	0.0%
Communications		5900	332,641.00	331,921.00	143,709.34	331,921.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,997,275.00	8,185,898.00	4,552,147.68	8,185,898.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	209.68	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	13,382.55	25,000.00	0.00	0.0%
Equipment Replacement		6500	45,000.00	46,562.00	15,644.22	46,562.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,000.00	71,562.00	29,236.45	71,562.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	822,231.00	822,231.00	411,079.92	822,231.00	0.00	0.0%
Other Debt Service - Principal		7439	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,587,820.00	1,587,820.00	411,079.92	1,587,820.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(226,247.00)	(279,195.00)	(6,660.00)	(279,195.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(226,247.00)	(279,195.00)	(6,660.00)	(279,195.00)	0.00	0.0%
TOTAL, EXPENDITURES			103,280,996.00	105,784,655.00	55,560,043.07	105,784,655.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(17,086,685.00)	(17,152,182.00)	0.00	(17,152,182.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,086,685.00)	(17,152,182.00)	0.00	(17,152,182.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(16,351,096.00)	(16,416,593.00)	0.00	(16,416,593.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	552,878.00	577,225.00	198,325.00	577,225.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,305,577.00	3,263,404.00	476,128.65	3,263,404.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,692,843.00	9,759,970.00	2,942,385.69	9,759,970.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,373,067.00	5,229,421.00	3,155,447.87	5,229,421.00	0.00	0.0%
5) TOTAL, REVENUES			17,924,365.00	18,830,020.00	6,772,287.21	18,830,020.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,223,022.00	11,600,884.00	6,333,353.58	11,600,884.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,030,776.00	5,152,055.00	2,760,648.51	5,152,055.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,316,807.00	10,406,969.00	2,485,113.31	10,406,969.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,177,009.00	3,048,801.00	647,115.34	3,048,801.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,414,739.00	5,957,733.00	2,071,904.89	5,957,733.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	7,500.00	7,325.80	7,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	622,450.00	622,450.00	(19,937.17)	622,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	226,247.00	279,195.00	6,660.00	279,195.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,011,050.00	37,075,587.00	14,292,184.26	37,075,587.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,086,685.00)	(18,245,567.00)	(7,519,897.05)	(18,245,567.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	17,086,685.00	17,152,182.00	0.00	17,152,182.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,086,685.00	17,152,182.00	0.00	17,152,182.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,093,385.00)	(7,519,897.05)	(1,093,385.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,694,713.37	2,694,713.37		2,694,713.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,694,713.37	2,694,713.37		2,694,713.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,694,713.37	2,694,713.37		2,694,713.37		
2) Ending Balance, June 30 (E + F1e)			2,694,713.37	1,601,328.37		1,601,328.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,694,713.37	1,601,328.54		1,601,328.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.17)		(0.17)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	552,878.00	577,225.00	198,325.00	577,225.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			552,878.00	577,225.00	198,325.00	577,225.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,877,008.00	1,744,361.00	0.00	1,744,361.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,885.00	143,433.00	0.00	143,433.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	736,193.00	768,224.00	330,942.20	768,224.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	155,967.00	156,102.00	91,198.30	156,102.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	21,181.00	38,013.00	22,635.03	38,013.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,768.00	78,696.00	31,353.12	78,696.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	108,886.00	108,886.00	0.00	108,886.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	225,689.00	225,689.00	0.00	225,689.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,305,577.00	3,263,404.00	476,128.65	3,263,404.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	562,500.00	562,500.00	71,781.91	562,500.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,393,785.00	1,622,010.00	1,819,237.08	1,622,010.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	239,780.00	449,022.00	449,021.70	449,022.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	609,526.00	609,526.00	609,526.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,496,778.00	6,516,912.00	(7,181.00)	6,516,912.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,692,843.00	9,759,970.00	2,942,385.69	9,759,970.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	22,777.00	22,776.87	22,777.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	213,871.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500.00	750.00	250.00	750.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	126,865.00	126,865.00	0.00	126,865.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,031,831.00	5,079,029.00	3,132,421.00	5,079,029.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,373,067.00	5,229,421.00	3,155,447.87	5,229,421.00	0.00	0.0%
TOTAL, REVENUES			17,924,365.00	18,830,020.00	6,772,287.21	18,830,020.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,809,961.00	9,866,019.00	5,368,150.54	9,866,019.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	19,441.00	21,538.00	12,924.67	21,538.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	875,117.00	1,148,429.00	670,299.47	1,148,429.00	0.00	0.0%
Other Certificated Salaries		1900	518,503.00	564,898.00	281,978.90	564,898.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,223,022.00	11,600,884.00	6,333,353.58	11,600,884.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,703,875.00	2,815,792.00	1,421,054.26	2,815,792.00	0.00	0.0%
Classified Support Salaries		2200	1,750,605.00	1,748,018.00	992,186.51	1,748,018.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	262,405.00	264,821.00	152,126.31	264,821.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	313,891.00	323,424.00	195,281.43	323,424.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,030,776.00	5,152,055.00	2,760,648.51	5,152,055.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,958,522.00	7,073,396.00	899,172.85	7,073,396.00	0.00	0.0%
PERS		3201-3202	715,764.00	786,129.00	397,934.78	786,129.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	589,605.00	575,407.00	301,001.07	575,407.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	632,896.00	743,680.00	372,723.80	743,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,529.00	8,369.00	4,700.95	8,369.00	0.00	0.0%
Workers' Compensation		3601-3602	341,519.00	332,793.00	187,128.01	332,793.00	0.00	0.0%
OPEB, Allocated		3701-3702	53,145.00	51,052.00	0.00	51,052.00	0.00	0.0%
OPEB, Active Employees		3751-3752	65,137.00	63,286.00	9,049.75	63,286.00	0.00	0.0%
Other Employee Benefits		3901-3902	951,690.00	772,857.00	313,402.10	772,857.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,316,807.00	10,406,969.00	2,485,113.31	10,406,969.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	184,000.00	184,000.00	230,790.38	184,000.00	0.00	0.0%
Books and Other Reference Materials		4200	18,000.00	6,431.00	21,885.09	6,431.00	0.00	0.0%
Materials and Supplies		4300	745,176.00	2,327,968.00	199,078.58	2,327,968.00	0.00	0.0%
Noncapitalized Equipment		4400	229,833.00	530,402.00	195,361.29	530,402.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,177,009.00	3,048,801.00	647,115.34	3,048,801.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,628,500.00	1,261,242.00	197,260.15	1,261,242.00	0.00	0.0%
Travel and Conferences		5200	98,790.00	84,657.00	19,942.52	84,657.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	531,702.00	555,159.00	153,282.31	555,159.00	0.00	0.0%
Transfers of Direct Costs		5710	56,023.00	55,023.00	24,319.70	55,023.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,094,326.00	3,996,241.00	1,674,173.64	3,996,241.00	0.00	0.0%
Communications		5900	5,298.00	5,311.00	2,926.57	5,311.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,414,739.00	5,957,733.00	2,071,904.89	5,957,733.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	7,500.00	7,325.80	7,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	7,500.00	7,325.80	7,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	18,250.00	18,250.00	(19,937.17)	18,250.00	0.00	0.0%
Payments to County Offices		7142	604,200.00	604,200.00	0.00	604,200.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			622,450.00	622,450.00	(19,937.17)	622,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	226,247.00	279,195.00	6,660.00	279,195.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			226,247.00	279,195.00	6,660.00	279,195.00	0.00	0.0%
TOTAL, EXPENDITURES			35,011,050.00	37,075,587.00	14,292,184.26	37,075,587.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	17,086,685.00	17,152,182.00	0.00	17,152,182.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,086,685.00	17,152,182.00	0.00	17,152,182.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			17,086,685.00	17,152,182.00	0.00	17,152,182.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,298,360.00	108,197,962.00	69,212,865.75	108,197,962.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,920,577.00	3,882,460.00	817,166.48	3,882,460.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,108,785.00	14,626,863.00	4,945,775.05	14,626,863.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,822,067.00	7,139,052.00	4,912,723.27	7,139,052.00	0.00	0.0%
5) TOTAL, REVENUES			130,149,789.00	133,846,337.00	79,888,530.55	133,846,337.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,381,167.00	69,267,078.00	37,434,881.84	69,267,078.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,303,801.00	20,568,284.00	11,013,547.62	20,568,284.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,428,724.00	30,430,899.00	12,640,378.67	30,430,899.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,486,070.00	6,161,018.00	1,711,661.63	6,161,018.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,412,014.00	14,143,631.00	6,624,052.57	14,143,631.00	0.00	0.0%
6) Capital Outlay		6000-6999	70,000.00	79,062.00	36,562.25	79,062.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,210,270.00	2,210,270.00	391,142.75	2,210,270.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,292,046.00	142,860,242.00	69,852,227.33	142,860,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,142,257.00)	(9,013,905.00)	10,036,303.22	(9,013,905.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			735,589.00	735,589.00	0.00	735,589.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,406,668.00)	(8,278,316.00)	10,036,303.22	(8,278,316.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,806,576.79	22,806,576.79		22,806,576.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,806,576.79	22,806,576.79		22,806,576.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,806,576.79	22,806,576.79		22,806,576.79		
2) Ending Balance, June 30 (E + F1e)			15,399,908.79	14,528,260.79		14,528,260.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	180,000.00		0.00		
Stores		9712	0.00	1,000.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,694,713.37	1,601,328.54		1,601,328.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,705,195.42	12,745,932.42		12,926,932.42		
Unassigned/Unappropriated Amount		9790	0.00	(0.17)		(0.17)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,319,500.00	3,187,327.00	4,267,563.00	3,187,327.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,524,800.00	2,520,800.00	1,240,735.00	2,520,800.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	746,893.00	706,229.00	351,538.83	706,229.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	98,804,109.00	98,717,672.00	59,444,347.29	98,717,672.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,230,308.00	3,080,192.00	3,098,465.28	3,080,192.00	0.00	0.0%
Prior Years' Taxes		8043	(39,769.00)	(26,703.00)	(9,144.87)	(26,703.00)	0.00	0.0%
Supplemental Taxes		8044	368,453.00	694,942.00	748,248.35	694,942.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,209,062.00)	(1,298,165.00)	10,356.64	(1,298,165.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	38,193.00	39,873.45	38,193.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	500.00	500.00	0.00	500.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(250.00)	(250.00)	0.00	(250.00)	0.00	0.0%
Subtotal, LCFF Sources			107,745,482.00	107,620,737.00	69,191,982.97	107,620,737.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(177,442.22)	0.00	0.00	0.0%
Property Taxes Transfers		8097	552,878.00	577,225.00	198,325.00	577,225.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,298,360.00	108,197,962.00	69,212,865.75	108,197,962.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,877,008.00	1,744,361.00	0.00	1,744,361.00	0.00	0.0%
Special Education Discretionary Grants		8182	140,885.00	143,433.00	0.00	143,433.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	736,193.00	768,224.00	330,942.20	768,224.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	155,967.00	156,102.00	91,198.30	156,102.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	21,181.00	38,013.00	22,635.03	38,013.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,768.00	78,696.00	31,353.12	78,696.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	108,886.00	108,886.00	0.00	108,886.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	840,689.00	844,745.00	341,037.83	844,745.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,920,577.00	3,882,460.00	817,166.48	3,882,460.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	598,086.00	3,049,037.00	1,221,439.00	3,049,037.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,380,356.00	2,380,356.00	849,123.27	2,380,356.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,393,785.00	1,622,010.00	1,819,237.08	1,622,010.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	239,780.00	449,022.00	449,021.70	449,022.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	609,526.00	609,526.00	609,526.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,496,778.00	6,516,912.00	(2,572.00)	6,516,912.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,108,785.00	14,626,863.00	4,945,775.05	14,626,863.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	22,777.00	22,776.87	22,777.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	1,349.20	2,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	117,087.25	0.00	0.00	0.0%
Interest		8660	410,000.00	410,000.00	324,547.83	410,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	237,000.00	237,000.00	131,565.00	237,000.00	0.00	0.0%
Interagency Services		8677	258,871.00	45,000.00	11,345.66	45,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	313,000.00	245,000.00	45,047.54	245,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	442,500.00	971,381.00	1,126,582.92	971,381.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	126,865.00	126,865.00	0.00	126,865.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,031,831.00	5,079,029.00	3,132,421.00	5,079,029.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,822,067.00	7,139,052.00	4,912,723.27	7,139,052.00	0.00	0.0%
TOTAL, REVENUES			130,149,789.00	133,846,337.00	79,888,530.55	133,846,337.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	56,915,774.00	57,508,607.00	30,836,366.03	57,508,607.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,486,453.00	4,579,663.00	2,487,411.98	4,579,663.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,693,901.00	5,799,658.00	3,379,117.52	5,799,658.00	0.00	0.0%
Other Certificated Salaries		1900	1,285,039.00	1,379,150.00	731,986.31	1,379,150.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,381,167.00	69,267,078.00	37,434,881.84	69,267,078.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,876,375.00	3,997,798.00	1,783,293.82	3,997,798.00	0.00	0.0%
Classified Support Salaries		2200	7,926,213.00	8,102,272.00	4,508,984.08	8,102,272.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,703,519.00	1,696,374.00	933,337.02	1,696,374.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,211,430.00	6,128,839.00	3,419,040.36	6,128,839.00	0.00	0.0%
Other Classified Salaries		2900	586,264.00	643,001.00	368,892.34	643,001.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,303,801.00	20,568,284.00	11,013,547.62	20,568,284.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,521,745.00	15,413,349.00	5,377,908.47	15,413,349.00	0.00	0.0%
PERS		3201-3202	2,951,204.00	3,124,914.00	1,591,729.06	3,124,914.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,669,851.00	2,618,432.00	1,362,794.32	2,618,432.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,749,072.00	2,905,413.00	1,586,029.10	2,905,413.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,347.00	45,175.00	24,950.01	45,175.00	0.00	0.0%
Workers' Compensation		3601-3602	1,811,117.00	1,800,164.00	996,279.13	1,800,164.00	0.00	0.0%
OPEB, Allocated		3701-3702	281,680.00	278,694.00	0.00	278,694.00	0.00	0.0%
OPEB, Active Employees		3751-3752	317,630.00	324,960.00	26,918.77	324,960.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,081,078.00	3,919,798.00	1,673,769.81	3,919,798.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,428,724.00	30,430,899.00	12,640,378.67	30,430,899.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	184,000.00	184,000.00	230,790.38	184,000.00	0.00	0.0%
Books and Other Reference Materials		4200	20,450.00	9,142.00	22,145.16	9,142.00	0.00	0.0%
Materials and Supplies		4300	2,482,890.00	4,810,797.00	956,081.52	4,810,797.00	0.00	0.0%
Noncapitalized Equipment		4400	798,730.00	1,157,079.00	502,644.57	1,157,079.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,486,070.00	6,161,018.00	1,711,661.63	6,161,018.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,911,050.00	1,543,792.00	281,601.95	1,543,792.00	0.00	0.0%
Travel and Conferences		5200	269,315.00	255,900.00	114,764.14	255,900.00	0.00	0.0%
Dues and Memberships		5300	71,950.00	72,050.00	62,191.19	72,050.00	0.00	0.0%
Insurance		5400-5450	697,738.00	697,738.00	692,338.47	697,738.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,670,000.00	2,670,000.00	1,609,329.15	2,670,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,335,421.00	1,360,980.00	560,578.33	1,360,980.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,475.00)	(56,475.00)	(2,520.66)	(56,475.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,175,076.00	7,262,414.00	3,159,134.09	7,262,414.00	0.00	0.0%
Communications		5900	337,939.00	337,232.00	146,635.91	337,232.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,412,014.00	14,143,631.00	6,624,052.57	14,143,631.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	209.68	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	13,382.55	25,000.00	0.00	0.0%
Equipment Replacement		6500	45,000.00	54,062.00	22,970.02	54,062.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,000.00	79,062.00	36,562.25	79,062.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	18,250.00	18,250.00	(19,937.17)	18,250.00	0.00	0.0%
Payments to County Offices		7142	604,200.00	604,200.00	0.00	604,200.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	822,231.00	822,231.00	411,079.92	822,231.00	0.00	0.0%
Other Debt Service - Principal		7439	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,210,270.00	2,210,270.00	391,142.75	2,210,270.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,292,046.00	142,860,242.00	69,852,227.33	142,860,242.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			735,589.00	735,589.00	0.00	735,589.00	0.00	0.0%

San Dieguito Union High
San Diego CountySecond Interim
General Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 011

Resource	Description	2017-18 Projected Year Totals
6300	Lottery: Instructional Materials	1,299,999.72
6387	Career Technical Education Incentive Grant	101,947.00
6500	Special Education	0.01
6690	Tobacco-Use Prevention Education: Grades	199,381.00
7338	College Readiness Block Grant	0.24
9010	Other Restricted Local	0.57
Total, Restricted Balance		<u>1,601,328.54</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA 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)	12,617.00	12,578.60	12,578.60	12,578.60	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA 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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,617.00	12,578.60	12,578.60	12,578.60	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	7.00	7.00	7.00	7.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.00	7.00	7.00	7.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,624.00	12,585.60	12,585.60	12,585.60	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH										
		23,571,965.00	20,599,507.00	27,211,896.00	20,096,742.00	17,805,521.00	10,919,030.00	35,276,581.00	42,858,133.00	
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	939,972.00	939,972.00	1,664,369.00	939,972.00		620,367.00	403,646.00	(216,047.00)	
Property Taxes	8020-8079	208,652.00	1,543,033.00	494,833.00	5,906,008.00	3,061,978.00	32,951,984.00	22,539,301.00	1,533,167.00	
Miscellaneous Funds	8080-8099				(104,018.00)	(24,475.00)	(24,475.00)	213,724.00	30.00	
Federal Revenue	8100-8299			37,986.00	113,669.00		336,482.00	244,122.00	154.00	
Other State Revenue	8300-8599		1,724.00		2,885.00	612,501.00	608,938.00	849,123.00	827,772.00	
Other Local Revenue	8600-8799	251,240.00	201,043.00	881,940.00	1,200,107.00	542,552.00	484,777.00	747,292.00	633,493.00	
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		1,399,864.00	2,685,772.00	3,079,128.00	8,058,623.00	4,192,556.00	34,978,073.00	24,997,208.00	2,778,569.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	468,915.00	5,978,231.00	6,075,324.00	6,087,937.00	6,155,292.00	6,271,237.00	6,363,286.00	6,047,401.00	
Classified Salaries	2000-2999	937,103.00	1,288,198.00	1,622,149.00	1,727,550.00	1,738,303.00	1,974,573.00	1,721,511.00	1,707,380.00	
Employee Benefits	3000-3999	331,553.00	1,432,193.00	2,115,504.00	2,133,994.00	2,143,331.00	2,239,682.00	2,234,081.00	2,876,512.00	
Books and Supplies	4000-4999	105,518.00	259,518.00	346,821.00	374,799.00	282,477.00	122,100.00	220,263.00	337,360.00	
Services	5000-5999	1,081,719.00	(411,213.00)	805,522.00	1,426,867.00	1,047,530.00	869,059.00	1,115,740.00	995,732.00	
Capital Outlay	6000-6599						13,383.00	23,180.00	6,458.00	
Other Outgo	7000-7499	2,175.00	(245,855.00)		411,080.00			(2,867.00)	15,350.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		2,926,983.00	8,301,072.00	10,965,320.00	12,162,227.00	11,366,933.00	11,490,034.00	11,675,194.00	11,986,193.00	
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		53,857.00	(3.00)						
Accounts Receivable	9200-9299	(550,753.00)	842,398.00	640,217.00	317,986.00	10,822.00	5,310.00	2,335,242.00		
Due From Other Funds	9310						(160,000.00)	(275,212.00)	212.00	
Stores	9320									
Prepaid Expenditures	9330					5,338.00		(795.00)		
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(550,753.00)	842,398.00	694,074.00	317,983.00	16,160.00	(160,000.00)	(269,902.00)	2,334,659.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,063,101.00	414,500.00	2,204,541.00	(126,361.00)	208,575.00	(76,366.00)	116,725.00	(38,421.00)	
Due To Other Funds	9610									
Current Loans	9640			(11,415,000.00)				5,850,188.00		
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,063,101.00	414,500.00	(9,210,459.00)	(126,361.00)	208,575.00	(76,366.00)	116,725.00	5,811,767.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(1,873,237.00)	2,323,156.00	326,694.00	2,004,798.00	371,520.00	1,256,139.00	(2,263,354.00)	
TOTAL BALANCE SHEET ITEMS		(4,613,854.00)	(1,445,339.00)	12,227,689.00	771,038.00	1,812,383.00	287,886.00	869,512.00	(5,740,462.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,972,458.00)	6,612,389.00	(7,115,154.00)	(2,291,221.00)	(6,886,491.00)	24,357,551.00	7,581,552.00	(9,207,624.00)
F. ENDING CASH (A + E)			20,599,507.00	27,211,896.00	20,096,742.00	17,805,521.00	10,919,030.00	35,276,581.00	42,858,133.00	33,650,509.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
January									
A. BEGINNING CASH		33,650,509.00	23,081,278.00	29,402,525.00	28,608,585.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 414,153.00	(216,047.00)	(216,047.00)	433,817.00			5,708,127.00	5,708,127.00
Property Taxes		8020-8079	22,261,758.00	9,665,628.00	4,807,996.00			104,974,338.00	101,912,360.00
Miscellaneous Funds		8080-8099	142,992.00	49.00	373,648.00			577,475.00	577,475.00
Federal Revenue		8100-8299	275,634.00	27,472.00	561.00	470,281.00	2,376,099.00	3,882,460.00	3,882,460.00
Other State Revenue		8300-8599	827,772.00	2,031,799.00	1,436,710.00	1,437,495.00	5,990,144.00	14,626,863.00	14,626,863.00
Other Local Revenue		8600-8799	670,673.00	622,502.00	749,694.00	28,206.00	125,533.00	6,568,037.00	7,139,052.00
Interfund Transfers In		8910-8929		765,589.00		765,589.00		1,531,178.00	765,589.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		2,188,232.00	25,636,065.00	11,636,595.00	8,317,032.00	8,491,776.00	(571,015.00)	137,868,478.00	134,611,926.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999	6,120,184.00	6,092,441.00	6,030,813.00	6,280,271.00	1,295,746.00	69,267,078.00	69,267,078.00
Classified Salaries		2000-2999	2,012,121.00	1,760,742.00	1,745,562.00	1,531,834.00	801,258.00	20,568,284.00	20,568,284.00
Employee Benefits		3000-3999	2,927,450.00	2,887,300.00	2,844,981.00	2,944,752.00	3,319,566.00	30,430,899.00	30,430,899.00
Books and Supplies		4000-4999	418,997.00	372,201.00	441,966.00	649,008.00	1,229,990.00	6,161,018.00	6,161,018.00
Services		5000-5999	1,264,606.00	1,368,939.00	1,326,034.00	1,457,237.00	1,795,859.00	14,143,631.00	14,143,631.00
Capital Outlay		6000-6599	6,458.00	6,458.00	6,458.00	15,106.00	1,561.00	79,062.00	79,062.00
Other Outgo		7000-7499	7,647.00	976,549.00	4,721.00	210,604.00	830,866.00	2,210,270.00	2,210,270.00
Interfund Transfers Out		7600-7629			30,000.00	30,000.00		60,000.00	30,000.00
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		12,757,463.00	13,464,630.00	12,430,535.00	13,118,812.00	9,274,846.00	1,000,000.00	142,920,242.00	142,890,242.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						53,854.00	
Accounts Receivable		9200-9299						4,151,975.00	
Due From Other Funds		9310						(435,000.00)	
Stores		9320						0.00	
Prepaid Expenditures		9330						4,543.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,775,372.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						2,703,193.00	
Due To Other Funds		9610						0.00	
Current Loans		9640		5,850,188.00				285,376.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		0.00	5,850,188.00	0.00	0.00	0.00	0.00	2,988,569.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						2,145,716.00	
TOTAL BALANCE SHEET ITEMS		0.00	(5,850,188.00)	0.00	0.00	0.00	0.00	2,932,519.00	
E. NET INCREASE/DECREASE (B - C + D)		(10,569,231.00)	6,321,247.00	(793,940.00)	(4,801,780.00)	(783,070.00)	(1,571,015.00)	(2,119,245.00)	(8,278,316.00)
F. ENDING CASH (A + E)		23,081,278.00	29,402,525.00	28,608,585.00	23,806,805.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,452,720.00	

Second Interim
2017-18 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

ITEM 19 37 68346 000000
Form CASH

San Dieguito Union High
San Diego County

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
January										
A. BEGINNING CASH			23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		23,806,805.00	23,806,805.00	23,806,805.00	23,806,805.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,806,805.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	412,000.00	412,000.00	168,273.88	412,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,000.00	36,000.00	13,357.74	36,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,252,400.00	2,252,400.00	848,366.29	2,252,400.00	0.00	0.0%
5) TOTAL, REVENUES			2,700,400.00	2,700,400.00	1,029,997.91	2,700,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,226,991.00	1,293,679.00	698,412.06	1,293,679.00	0.00	0.0%
3) Employee Benefits		3000-3999	503,643.00	554,599.00	253,218.11	554,599.00	0.00	0.0%
4) Books and Supplies		4000-4999	912,977.00	858,915.00	486,449.89	858,915.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	54,100.00	32,850.00	17,689.52	32,850.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,697,711.00	2,740,043.00	1,455,769.58	2,740,043.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,689.00	(39,643.00)	(425,771.67)	(39,643.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,689.00	(39,643.00)	(425,771.67)	(39,643.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	39,643.80	39,643.80	39,643.80	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				39,643.80	39,643.80	39,643.80		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				39,643.80	39,643.80	39,643.80		
2) Ending Balance, June 30 (E + F1e)				42,332.80	0.80	0.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	42,332.80	0.80	0.80		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	412,000.00	412,000.00	168,273.88	412,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			412,000.00	412,000.00	168,273.88	412,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	36,000.00	36,000.00	13,357.74	36,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,000.00	36,000.00	13,357.74	36,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,185,000.00	2,185,000.00	834,254.18	2,185,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,700.00	1,700.00	824.66	1,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	65,700.00	65,700.00	13,287.45	65,700.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,252,400.00	2,252,400.00	848,366.29	2,252,400.00	0.00	0.0%
TOTAL, REVENUES			2,700,400.00	2,700,400.00	1,029,997.91	2,700,400.00		

San Dieguito Union High
San Diego County

2017-18 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

ITEM 19

37 68346 0000000
Form 13I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	686,464.00	691,035.00	344,992.71	691,035.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	482,162.00	544,279.00	320,271.02	544,279.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	58,365.00	58,365.00	33,148.33	58,365.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,226,991.00	1,293,679.00	698,412.06	1,293,679.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	131,480.00	161,903.00	81,721.64	161,903.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99,094.00	103,425.00	52,055.16	103,425.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	47,904.00	49,392.00	22,473.11	49,392.00	0.00	0.0%
Unemployment Insurance		3501-3502	625.00	669.00	387.70	669.00	0.00	0.0%
Workers' Compensation		3601-3602	25,777.00	26,910.00	15,466.34	26,910.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,013.00	4,136.00	0.00	4,136.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,279.00	5,416.00	2,904.17	5,416.00	0.00	0.0%
Other Employee Benefits		3901-3902	189,471.00	202,748.00	78,209.99	202,748.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			503,643.00	554,599.00	253,218.11	554,599.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,500.00	59,451.00	38,442.61	59,451.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	5,200.00	3,823.89	5,200.00	0.00	0.0%
Food		4700	844,477.00	794,264.00	444,183.39	794,264.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			912,977.00	858,915.00	486,449.89	858,915.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	6,478.00	2,720.53	6,478.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	60.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,500.00	3,754.00	2,144.00	3,754.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,500.00	4,500.00	2,520.66	4,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,000.00	17,018.00	10,244.33	17,018.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,100.00	32,850.00	17,689.52	32,850.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,697,711.00	2,740,043.00	1,455,769.58	2,740,043.00		

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

San Dieguito Union High
San Diego County

Second Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 13I

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.80
Total, Restricted Balance		<u>0.80</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	15.96	20.00	0.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	15.96	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	20.00	15.96	20.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	15.96	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,211.46	3,211.46	3,211.46	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				3,211.46	3,211.46	3,211.46		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,211.46	3,211.46	3,211.46		
2) Ending Balance, June 30 (E + F1e)				3,231.46	3,231.46	3,231.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	3,231.46	3,231.46	3,231.46		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20.00	20.00	15.96	20.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20.00	20.00	15.96	20.00	0.00	0.0%
TOTAL, REVENUES			20.00	20.00	15.96	20.00		

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

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

San Dieguito Union High
San Diego County

Second Interim
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 14I

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	112.98	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	112.98	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,250.00	0.00	10,250.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	856,146.00	0.00	856,146.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	866,396.00	0.00	866,396.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	(866,396.00)	112.98	(866,396.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	866,393.00	0.00	866,393.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	866,393.00	0.00	866,393.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	997.00	112.98	997.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	22,751.65	22,751.65	22,751.65	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				22,751.65	22,751.65	22,751.65		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				22,751.65	22,751.65	22,751.65		
2) Ending Balance, June 30 (E + F1e)				23,751.65	23,748.65	23,748.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	23,751.65	23,748.65	23,748.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

2017-18 Second Interim
Pupil Transportation Equipment Fund
Revenues, Expenditures, and Changes in Fund Balance

ITEM 19

37 68346 0000000
Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	112.98	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	112.98	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	112.98	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	10,250.00	0.00	10,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,250.00	0.00	10,250.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	856,146.00	0.00	856,146.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	856,146.00	0.00	856,146.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	866,396.00	0.00	866,396.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	866,393.00	0.00	866,393.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	866,393.00	0.00	866,393.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	866,393.00	0.00	866,393.00		

San Dieguito Union High
San Diego County

Second Interim
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 15I

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	12,447.07	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	12,447.07	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	12,447.07	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	12,447.07	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,505,049.65	2,505,049.65		2,505,049.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,049.65	2,505,049.65		2,505,049.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,049.65	2,505,049.65		2,505,049.65		
2) Ending Balance, June 30 (E + F1e)			2,520,049.65	2,520,049.65		2,520,049.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,520,049.65	2,520,049.65		2,520,049.65		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	12,447.07	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	12,447.07	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	12,447.07	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 17I

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,990.00	14,990.00	0.00	14,990.00	0.00	0.0%
4) Other Local Revenue		8600-8799	725,750.00	725,750.00	482,083.91	725,750.00	0.00	0.0%
5) TOTAL, REVENUES			740,740.00	740,740.00	482,083.91	740,740.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,214.00	759,273.00	423,083.57	759,273.00	0.00	0.0%
3) Employee Benefits		3000-3999	251,290.00	280,716.00	129,333.78	280,716.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,425.00	38,425.00	0.00	38,425.00	0.00	0.0%
6) Capital Outlay		6000-6999	83,708,396.00	90,114,099.00	18,730,894.18	90,114,099.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			84,731,325.00	91,192,513.00	19,283,311.53	91,192,513.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,990,585.00)	(90,451,773.00)	(18,801,227.62)	(90,451,773.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(765,589.00)	(765,589.00)	0.00	(765,589.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,756,174.00)	(91,217,362.00)	(18,801,227.62)	(91,217,362.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,782,354.66	100,782,354.66		100,782,354.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,782,354.66	100,782,354.66		100,782,354.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,782,354.66	100,782,354.66		100,782,354.66		
2) Ending Balance, June 30 (E + F1e)			16,026,180.66	9,564,992.66		9,564,992.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,026,180.66	9,564,992.66		9,564,992.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	14,990.00	14,990.00	0.00	14,990.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,990.00	14,990.00	0.00	14,990.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	725,750.00	725,750.00	478,736.66	725,750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	3,347.25	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			725,750.00	725,750.00	482,083.91	725,750.00	0.00	0.0%
TOTAL, REVENUES			740,740.00	740,740.00	482,083.91	740,740.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,000.00	3,000.00	2,689.17	3,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	374,036.00	384,367.00	219,429.53	384,367.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	356,178.00	371,906.00	200,964.87	371,906.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			733,214.00	759,273.00	423,083.57	759,273.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,097.00	40,097.00	14,645.75	40,097.00	0.00	0.0%
PERS		3201-3202	66,009.00	87,277.00	50,247.13	87,277.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	55,938.00	56,299.00	23,524.77	56,299.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,006.00	17,836.00	8,703.76	17,836.00	0.00	0.0%
Unemployment Insurance		3501-3502	363.00	368.00	222.72	368.00	0.00	0.0%
Workers' Compensation		3601-3602	14,552.00	14,646.00	8,879.18	14,646.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,266.00	2,281.00	0.00	2,281.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,962.00	2,962.00	0.52	2,962.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,097.00	58,950.00	23,109.95	58,950.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			251,290.00	280,716.00	129,333.78	280,716.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,425.00	38,425.00	0.00	38,425.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,425.00	38,425.00	0.00	38,425.00	0.00	0.0%

San Dieguito Union High
San Diego County

2017-18 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

ITEM 19

37 68346 0000000
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,184,317.00	6,184,317.00	85,683.00	6,184,317.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,479,079.00	83,145,221.00	17,855,111.51	83,145,221.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,000.00	740,412.00	774,594.52	740,412.00	0.00	0.0%
Equipment Replacement		6500	0.00	44,149.00	15,505.15	44,149.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,708,396.00	90,114,099.00	18,730,894.18	90,114,099.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			84,731,325.00	91,192,513.00	19,283,311.53	91,192,513.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(765,589.00)	(765,589.00)	0.00	(765,589.00)		

San Dieguito Union High
San Diego County

Second Interim
Building Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 211

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7690	STRS On-Behalf Pension Contributions	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	638.00	638.00	0.00	638.00	0.00	0.0%
4) Other Local Revenue		8600-8799	826,562.00	826,562.00	530,569.54	826,562.00	0.00	0.0%
5) TOTAL, REVENUES			827,200.00	827,200.00	530,569.54	827,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,970.00	11,970.00	8,128.79	11,970.00	0.00	0.0%
2) Classified Salaries		2000-2999	410,590.00	419,186.00	228,384.89	419,186.00	0.00	0.0%
3) Employee Benefits		3000-3999	108,337.00	141,366.00	69,319.62	141,366.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	6,867.00	6,866.30	6,867.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	213,175.00	345,898.00	128,732.69	345,898.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	640,662.00	464,773.02	640,662.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	343,982.00	343,981.82	343,982.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			754,072.00	1,909,931.00	1,250,187.13	1,909,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,128.00	(1,082,731.00)	(719,617.59)	(1,082,731.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,128.00	(1,082,731.00)	(719,617.59)	(1,082,731.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,191,966.90	2,191,966.90		2,191,966.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,191,966.90	2,191,966.90		2,191,966.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,191,966.90	2,191,966.90		2,191,966.90		
2) Ending Balance, June 30 (E + F1e)			2,265,094.90	1,109,235.90		1,109,235.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,265,094.90	1,109,235.90		1,109,235.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
San Diego County

2017-18 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

ITEM 19

37 68346 0000000
Form 25I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	638.00	638.00	0.00	638.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			638.00	638.00	0.00	638.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	7,707.03	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	310,000.00	310,000.00	522,580.86	310,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	509,562.00	509,562.00	281.65	509,562.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			826,562.00	826,562.00	530,569.54	826,562.00	0.00	0.0%
TOTAL, REVENUES			827,200.00	827,200.00	530,569.54	827,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	11,970.00	11,970.00	8,128.79	11,970.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,970.00	11,970.00	8,128.79	11,970.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	238,778.00	241,700.00	139,287.19	241,700.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,812.00	177,486.00	89,097.70	177,486.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			410,590.00	419,186.00	228,384.89	419,186.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,707.00	1,707.00	1,035.79	1,707.00	0.00	0.0%
PERS		3201-3202	33,259.00	64,352.00	35,275.42	64,352.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,516.00	31,805.00	16,275.77	31,805.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,530.00	8,449.00	4,390.55	8,449.00	0.00	0.0%
Unemployment Insurance		3501-3502	208.00	211.00	121.88	211.00	0.00	0.0%
Workers' Compensation		3601-3602	8,323.00	8,398.00	4,853.25	8,398.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,295.00	1,307.00	0.00	1,307.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,660.00	2,660.00	0.14	2,660.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,839.00	22,477.00	7,366.82	22,477.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,337.00	141,366.00	69,319.62	141,366.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,867.00	6,866.30	6,867.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,867.00	6,866.30	6,867.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	96,723.00	105,250.00	96,723.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,975.00	51,975.00	0.00	51,975.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	161,200.00	197,200.00	23,482.69	197,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,175.00	345,898.00	128,732.69	345,898.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,500.00	630.00	1,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	430,308.00	249,708.95	430,308.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	208,854.00	180,634.07	208,854.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	33,800.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	640,662.00	464,773.02	640,662.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	33,177.00	33,176.86	33,177.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	310,805.00	310,804.96	310,805.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	343,982.00	343,981.82	343,982.00	0.00	0.0%
TOTAL EXPENDITURES			754,072.00	1,909,931.00	1,250,187.13	1,909,931.00		

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

San Dieguito Union High
San Diego County

Second Interim
Capital Facilities Fund
Exhibit: Restricted Balance Detail

ITEM 19

37 68346 0000000
Form 25I

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
7690	STRS On-Behalf Pension Contributions	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	855,150.00	855,150.00	90,756.75	855,150.00	0.00	0.0%
5) TOTAL, REVENUES			855,150.00	855,150.00	90,756.75	855,150.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	705,000.00	705,000.00	342,669.26	705,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			705,000.00	705,000.00	342,669.26	705,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,150.00	150,150.00	(251,912.51)	150,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.00	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			180,150.00	180,150.00	(251,912.51)	180,150.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(11,333,615.06)	(11,333,615.06)		(11,333,615.06)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(11,333,615.06)	(11,333,615.06)		(11,333,615.06)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(11,333,615.06)	(11,333,615.06)		(11,333,615.06)		
2) Ending Net Position, June 30 (E + F1e)			(11,153,465.06)	(11,153,465.06)		(11,153,465.06)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			(11,153,465.06)	(11,153,465.06)		(11,153,465.06)		

San Dieguito Union High
San Diego County

2017-18 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

ITEM 19

37 68346 0000000
Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,150.00	5,150.00	7,576.33	5,150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	675,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	175,000.00	175,000.00	83,180.42	175,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			855,150.00	855,150.00	90,756.75	855,150.00	0.00	0.0%
TOTAL, REVENUES			855,150.00	855,150.00	90,756.75	855,150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	705,000.00	705,000.00	342,669.26	705,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			705,000.00	705,000.00	342,669.26	705,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			705,000.00	705,000.00	342,669.26	705,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.00	30,000.00		

San Dieguito Union High
San Diego County

Second Interim
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

ITEM 19

37 68346 0000000
Form 671

Resource	Description	2017/18 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 8, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Delores Perley, Chief Financial Officer
John Addleman, Exec. Dir. of Planning Svcs.
Tina Douglas, Assoc. Supt. Business Svcs.

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: ACCEPTANCE OF THE 2016-17 ANNUAL
PROPOSITION AA BUILDING FUND AUDIT
REPORT

EXECUTIVE SUMMARY

In November 2012, the San Dieguito community approved the passage of Proposition AA, a General Obligation Bond initiative. Proposition 39 General Obligation bonds require an independent performance audit to ensure that funds have been expended only on the specific projects listed in the ballot measure and a financial audit of the bond proceeds. The audit also includes an evaluation of procedures including internal controls and the formation, composition and purpose of the Independent Citizens Oversight Committee.

The District entered into an agreement for the annual Proposition AA audit with Wilkinson Hadley King & Co. LLP – Certified Public Accountants. The audit has been completed in accordance with state law. Wilkinson Hadley King & Co. LLP now present the audit report for your review and acceptance.

Findings and recommendations are noted on page 51 of the audit report. The report does not contain any negative findings or identify any material weaknesses in the District's internal controls. In addition, review of the Proposition AA procedures and Independent Citizens Oversight Committee compliance requirements revealed no areas of noncompliance.

The audit was presented to the Independent Citizens Oversight Committee for their review at their March 13, 2018, Special Meeting.

RECOMMENDATION:

It is recommended that the Board accept the 2016-17 annual Proposition AA Building Fund audit of the San Dieguito Union High School District, as prepared by Wilkinson Hadley King & Co. LLP, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

ITEM 20

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

PROPOSITION AA

**BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**

YEAR ENDED JUNE 30, 2017

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA
BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS
Financial Statements and Supplemental Information
Year Ended June 30, 2017

ITEM 20

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA
BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS
Financial Statements and Supplemental Information
Year Ended June 30, 2017

ITEM 20

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ITEM 20

Introduction

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS**

ITEM 20

Introduction And Citizens' Oversight Committee Member Listing

On November 6, 2012 the San Dieguito Union High School District was successful under Proposition AA in obtaining District voters to issue up to \$449,000,000 in General Obligation Bonds pursuant to a 55% vote in a bond election. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The San Dieguito Union High School District Proposition AA Independent Citizens' Oversight Committee as of June 30, 2017 was comprised of the following members:

Name	Position	Term Expiration
Rhea Stewart	President-Member-At-Large	April 2019
Clarke Caines	Representative-Member-At-Large	April 2019
Kim Bybee	Secretary-Member-At-Large	April 2019
Robin Duveen	Taxpayer Association Member	April 2019
Kristina Leyva	Member-Parent of SDUHSD Student	April 2019
Robert Nascenzi	Member-Business Organization	April 2019
Mary Farrell	Member-Senior Citizen Organization	April 2019
Amy Flicker	Teacher-Parent Organization	April 2019
Jeffery Thomas	Member-At-Large	April 2019
Jerilyn Larson	Member-At-Large	April 2019

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA



ITEM 20

Aubrey W. King, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

**Governing Board Members and
Citizens' Oversight Committee
San Dieguito Union High School District
Encinitas, California**

Report on the Financial Statements

We have audited the accompanying financial statements of Proposition AA Building Fund (21-39) of San Dieguito Union High School District, which comprise the balance sheet as of June 30, 2017, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

El Cajon Office

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Tel. (619) 447-6700 ♦ Fax (619) 447-6707

Emeryville Office

1900 Powell Street, Suite 600 ♦ Emeryville, CA 94608
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Emphasis of Matter*Scope of Opinion*

As discussed in Note B, the financial statements present only the Building Fund (21-39) which is specific to Proposition AA and is not intended to present fairly the financial position and results of operations of San Dieguito Union High School District in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Proposition AA Building Fund (21-39) of San Dieguito Union High School District as of June 30, 2017, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters*Other Information*

The Management's Discussion and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as required by the *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2018, on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Dieguito Union High School District's internal control over financial reporting and compliance.

ITEM 20

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated February 26, 2018 on our consideration of the District's compliance with the requirements of Proposition 39 with regards to the Proposition AA Building Fund (21-39). That report is an integral part of our audit of the District's Proposition AA Building Fund (21-39) for the fiscal year ended June 30, 2017 and should be considered in assessing the results of our financial audit.

El Cajon, California
February 26, 2018

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS**

ITEM 20

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2017
(Unaudited)

This section of San Dieguito Union High School District's (District) Proposition AA Building Fund annual financial and performance audit report presents management's discussion and analysis of the Proposition AA Bond Program during the year ending June 30, 2017. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the Proposition AA Bond Program's financial and program performance.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's Proposition AA Building Fund basic financial statements. The Fund's financial statements comprise three components: 1) management's discussion and analysis; 2) the Proposition AA Building Fund's financial statements; and 3) the performance audit required by law.

The District accounts for Proposition AA General Obligation Bond activity in the District's Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting that does not include fixed assets or long-term liabilities.

On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of those bonds, in the amount of \$160 million to fund projects. The second series of those bonds were issued in April 2015, in the amount of \$117 million. The latest series of bonds, in the amount of \$62 million, were issued were in July 2016. The District currently has \$316.3 million outstanding in general obligation bonds, as of June 30, 2017.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2017 are as follows:

- The fund balance for Proposition AA Building Fund is \$100.7 million, as of June 30, 2017, which is \$6.2 million higher than June 2016 as projects continue and new bond issuances are added to the fund
- Revenues consisted of bond proceeds, interest earned, and other local income. Revenue totaled \$63.8 million as of June 30, 2017, as compared to \$736,632 in June 2016
- Expenditures and other outgo as of June 30, 2017, totaled \$57.6 million, as compared to \$60.4 million in June 2016

FINANCIAL ANALYSIS OF THE PROPOSITION AA BUILDING FUND

ITEM 20

Balance Sheet

The District's Proposition AA Building Fund balance as of June 30, 2017 was \$100.7 million (see Table A-1 below).

Table A-1

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
June 30, 2017**

	<u>Building Fund</u>		Total % Change over 15-16
	2015-16	2016-17	
Cash	99,016,030	102,662,062	3.7%
Accounts Receivable	152,976	866,669	466.5%
Total Assets	\$ 99,169,006	\$ 103,528,731	4.4%
Accounts Payable	3,887,250	2,818,289	-27.5%
Due to Other Funds	770,413	-	-100.0%
Total Liabilities	\$ 4,657,663	\$ 2,818,289	-39.5%
Fund Balance	94,511,343	100,710,442	6.6%
Total Liabilities and Fund Balance	\$ 99,169,006	\$ 103,528,731	4.4%

Fund Balance

The interest income reported represents funds earned on the cash held by the San Diego County Treasurer. The total expenditures of \$57.6 million are only for Proposition AA voter authorized expenses (see Table A-2 below).

ITEM 20 Table A-2

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND
GENERAL OBLIGATION BONDS
June 30, 2017**

	Building Fund		% change over 15-16
	2015-16	2016-17	
<u>Revenues</u>			
Other State Income	9,377	11,844	26.3%
Interest Income	725,640	1,300,563	79.2%
Other Local Income	1,615	301,803	18587.5%
Total revenues	\$ 736,632	\$ 1,614,210	119.1%
<u>Expenditures</u>			
Classified Salaries	713,142	815,973	14.4%
Employee Benefits	222,311	247,284	11.2%
Operating Expenses	98,907	485,799	391.2%
Capital Outlay:			
Architect Fees			
Land Improvements	7,168,387	(37,036)	-100.5%
New Construction	37,009,010	46,672,316	26.1%
Construction Improvement	11,156,738	6,505,595	-41.7%
Equipment	1,877,895	804,174	-57.2%
Equipment Replacement	1,379,318	1,384,691	-
	\$ 59,625,708	\$ 56,878,796	-4.6%
<u>Other Financing Sources (Uses)</u>			
Proceeds from Sales of Bonds	-	62,000,000	
Bond Premium	-	229,274	
Interfund Transfer to General Fund	(765,589)	(765,589)	0.0%
	\$ (765,589)	\$ 61,463,685	
Net Change in Fund Balance	\$ (59,654,665)	\$ 6,199,099	-110.4%
Fund Balance as of June 30, 2016	\$ 154,166,008	\$ 94,511,343	
Fund Balance as of June 30, 2017	\$ 94,511,343	\$ 100,710,442	6.6%

Long-Term Debt Comparison: At the end of the year, San Dieguito Union High School District had \$316,250,000 in long-term debt outstanding. This is an increase of \$54,990,000 from the prior year.

	Building Fund		% change over 15-16
	2015-16	2016-17	
General Obligation Bonds Payable			
Due within one year	\$ 7,010,000	\$ 4,295,000	-38.7%
Due in more than one year	254,250,000	311,955,000	22.7%
Total General Obligation Bonds Payable	\$ 261,260,000	\$ 316,250,000	21.0%

PROPOSITION AA BUILDING FUND PLANNING AND CONSTRUCTION YEAR IN REVIEW

The 2016-2017 fiscal year began with the following nine school construction projects underway throughout the San Dieguito Union High School District:

- Canyon Crest Academy – Building B
- La Costa Canyon High School – HVAC 200's/Gym/Performing Arts Center
- Earl Warren Middle School – Campus Re-Construction
- Oak Crest Middle School – Landscape and Balour Street Improvements
- San Dieguito High School Academy – Math & Science Building
- San Dieguito High School Academy – Technology Infrastructure Upgrade
- Torrey Pines High School – Building B Science Wing Classrooms Renovation
- Torrey Pines High School – B Building Student Center and Front Entry
- Torrey Pines High School – Multi-media and audio-visual improvements – Buildings E and G

In addition, planning was in progress at the start of 2016-2017 for the upcoming school projects:

- Carmel Valley Middle School – Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building
- Diegueno Middle School - Building B and G Modernization and New Building P
- Oak Crest Middle School – Interim Housing and New Science Classroom Building
- Pacific Trails Middle School – Second Classroom Building
- San Dieguito High School Academy – Culinary Arts Classroom
- San Dieguito High School Academy – Arts and Humanities Building
- Torrey Pines High School – Interim Housing (Arts) and Culinary Arts Classroom
- Torrey Pines High School – Performing Arts Center Complex

By the Fall of 2016-2017 four of the nine construction projects were complete or nearly complete:

- La Costa Canyon High School – HVAC 200's/Gym/Performing Arts Center
- San Dieguito High School Academy – Technology Infrastructure Upgrade
- Torrey Pines High School – Building B Science Wing Classrooms Renovation
- Torrey Pines High School – Multi-media and audio-visual improvements – Buildings E and G

As well in the Fall, planning had begun on the La Costa Canyon High School – Media Center Landscaping project.

Over the Winter of 2016-2017, the Torrey Pines High School B Building Student Center and Front Entry Project and Oak Crest Middle School – Landscape and Balour Street Improvements were completed.

In the Spring of 2016-2017, construction had started on:

- Oak Crest Middle School – Interim Housing
- Torrey Pines High School – Interim Housing (Arts)

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Joining the remaining three construction projects still underway:

- Canyon Crest Academy – Building B
- Earl Warren Middle School – Campus Re-Construction
- San Dieguito High School Academy – Math & Science Building

At the close of 2016-2017, the following four school construction projects originally under planning at the beginning of the year started construction:

- Carmel Valley Middle School – Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building
- Torrey Pines High School – Culinary Arts Classroom
- Oak Crest Middle School – New Science Classroom Building
- San Dieguito High School Academy – Culinary Arts Classroom

Joining the remaining five projects still underway:

- Oak Crest Middle School – Interim Housing
- Torrey Pines High School – Interim Housing (Arts)
- Canyon Crest Academy – Building B
- Earl Warren Middle School – Campus Re-Construction
- San Dieguito High School Academy – Math and Science Building

In looking forward to the 2017-2018 year, planning was nearing completion on four school construction projects for construction start dates in 2017-2018:

- La Costa Canyon High School – Media Center Landscaping
- Pacific Trails Middle School – Second Classroom Building
- San Dieguito High School Academy – Arts and Humanities Building
- Torrey Pines High School – Performing Arts Center

As well as, starting planning of the Oak Crest Middle School Administration Building Re-Construction, and continued planning on the Diegueno Middle School - Building B and G Modernization and New Building P Project for construction starts in 2018-2019 year.

Overall, the six school construction projects completed in 2016-2017 were delivered on time and under budget with a projected savings of \$3.9 million to be used towards other voter approved Prop AA projects.

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the existing circumstances that could affect its financial health in the future:

- Possible increases in building costs during construction

Requests for Information

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

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Financial Statements

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS**

ITEM 20

Balance Sheet
June 30, 2017

ASSETS**Current Assets**

Cash and cash equivalents	\$ 102,662,062
Accounts receivable	<u>866,669</u>
Total Current Assets	<u><u>103,528,731</u></u>

TOTAL ASSETS**\$ 103,528,731****LIABILITIES AND FUND BALANCE****Current Liabilities**

Accounts payable	<u>\$ 2,818,289</u>
Total Current Liabilities	<u><u>2,818,289</u></u>

Fund Balance

Restricted for capital projects	<u>100,710,442</u>
Total Fund Balance	<u><u>100,710,442</u></u>

TOTAL LIABILITIES AND FUND BALANCE**\$ 103,528,731**

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)
GENERAL OBLIGATION BONDS**

ITEM 20

Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2017

REVENUES	
Other state income	\$ 11,844
Interest income	1,300,563
Other local income	<u>301,803</u>
TOTAL REVENUES	<u>1,614,210</u>
EXPENDITURES	
Classified salaries	815,973
Taxes and employee benefits	247,284
Professional and consulting services	485,799
Capital Outlay:	
Land improvements	(37,036)
New Construction	46,672,316
Construction improvement	6,505,595
Equipment	804,174
Equipment replacement	<u>1,384,691</u>
TOTAL EXPENDITURES	<u>56,878,796</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(55,264,586)
OTHER FINANCING SOURCES (USES):	
Interfund transfer to General Fund	(765,589)
Proceeds from sale of bonds	62,000,000
Other sources	<u>229,274</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>61,463,685</u>
NET CHANGE IN FUND BALANCE	6,199,099
FUND BALANCE, BEGINNING OF YEAR	<u>94,511,343</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 100,710,442</u></u>

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements
Year Ended June 30, 2017

A. Definition of the Fund

The Building Fund (21-39) was formed to account for property acquisition and construction of new schools as well as renovation of current schools for San Dieguito Union High School District (District), through expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2012. Fund (21-39) is one of the Building Funds of the District.

B. Summary of Significant Policies*Basis of Presentation*

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.

Fund Structure

The accompanying financial statements are used to account for the transactions of the Building Fund specific to Proposition AA Building Fund (21-39) as defined in Note A and are not intended to present fairly the financial position and results of operations of San Dieguito Union High School District in conformity with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

The Building Funds are maintained on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered). With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

The Board of Trustees adopts an operating budget no later than July 1 in accordance with state law. This budget is revised by the Board of Trustees during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

Use of Estimates

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

Cash in County Treasury

In accordance with Education Code §41001, the District maintains a substantial amount of its cash in the San Diego County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31.

Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

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

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflow of resources are recorded in accordance with GASB Statement numbers 63 and 65. Deferred outflows of resources and deferred inflow of resources are shown on the statement of net position for the government-wide statements on San Dieguito Union High School District's audit report dated December 13, 2017. Deferred outflows of resources and deferred inflow of resources are not reported on the fund financials.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

Changes in Accounting Policies

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2017. Those newly implemented pronouncements are as follows:

GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans

The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

This Statement replaces Statements No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50 Pension Disclosures.

The scope of this Statement includes OPEB plans—defined benefit and defined contribution – administered through trusts that meet the following criteria:

1. Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
2. OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
3. OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

This Statement also includes requirements to address financial reporting for assets accumulated for purposes of providing defined benefit OPEB through OPEB plans that are not administered through trusts that meet the specified criteria.

The District does not administer their OPEB plan through a trust that meets the criteria noted above. As a result, the adoption of GASB Statement No. 74 did not result in a change to the financial statements or note disclosures.

GASB Statement No. 77 - Tax Abatement Disclosures

The objective of this Statement is to improve usefulness of information about tax abatement agreements entered into by governmental agencies. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

1. Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients.
2. The gross dollar amount of taxes abated during the period.
3. Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The District has not entered into any tax abatement agreements. As a result, the adoption of GASB Statement No. 77 did not result in a change to the financial statements or note disclosures.

GASB Statement No. 80 - Blending Requirements for Certain Component Units

The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, The Financial Reporting Entity, as amended.

This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units.

The District did not have any component units which met the definition noted above. As a result, the adoption of GASB Statement No. 80 did not result in a change to the financial statements or note disclosures.

GASB Statement No. 82 - Pension Issues - An Amendment of GASB No. 67, No. 68 and No. 73

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

Prior to the issuance of this Statement, Statements 67 and 68 required presentation of covered employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use that measure, in schedules of required supplementary information. This Statement amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

This Statement clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits).

The financial statements and note disclosures have been updated for the affects of the adoption of GASB Statement No. 82.

C. Cash and Investments*Cash in County Treasury*

The District maintains significantly all of its cash in the San Diego County Treasury as part of the common investment pool. As of June 30, 2017, the portion of cash in the San Diego County Treasury attributed to Building Fund (21-39) was \$102,662,062. The fair value of Building Fund (21-39)'s portion of this pool as of that date, as provided by the pool sponsor, was \$102,662,062. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool.

e. Foreign Currency Risk

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

D. Accounts Receivable

As of June 30, 2017 accounts receivable consisted of:

	Accounts Receivable
Local Sources:	
Interest	\$ 329,063
Other local sources	537,606
Total Accounts Receivable	\$ 866,669

All receivables are expected to be collected within one year and as such no allowance for doubtful accounts has been established.

E. Accounts Payable

As of June 30, 2017 accounts payable consisted of:

	Accounts Payable
Vendors payable	\$ 2,807,071
Payroll and related liabilities	2,069
Pension related benefits	9,094
Use tax payable	55
Total Accounts Payable	\$ 2,818,289

F. Interfund Balances and Activities

Interfund transfers to and from other funds at June 30, 2017 are as follows:

Transfer to General Fund	\$ 765,589
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The amount transferred to the General Fund represents the portion of lease principal payment due on the solar facilities project in accordance with the authorized purpose under the facility lease agreement with the San Dieguito Public Facilities Financing Authority in conjunction with the Bond Project List as listed in the full text of the Proposition AA Ballot Measure.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

G. General Obligation Bonds

2013 General Obligation Bonds

In April 2013, the District issued \$2,320,000 taxable, 2012 Election, Series A-1, General Obligation Bonds and \$157,680,000 tax-exempt, 2012 Election, Series A-2 General Obligation Bonds. The issue consisted of \$93,035,000 of current interest bonds with interest rates ranging from 1.00% to 5.00% with annual maturities from August 2014 through August 2033 and \$66,965,000 in a term bond with an interest rate of 4.00% with an annual maturity date of August 1, 2038. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2014. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in, and pay and prepay lease payments due on the Torrey Pines High School Projects.

2015 General Obligation Bonds

In April 2015, the District issued \$7,010,000 taxable, 2012 Election, Series B-1, General Obligation Bonds and \$110,030,000 tax-exempt, 2012 Election, Series B-2 General Obligation Bonds. The issue consisted of \$61,050,000 of current interest bonds with interest rates ranging from 0.60% to 4.50% with annual maturities from August 2016 through August 2036 and \$55,990,000 in a term bond with an interest rate of 4.00% with an annuity maturity date of February 1, 2040. Interest on the bond accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2016. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

2016 General Obligation Bonds

In July 2016, the District issued \$795,000 taxable, 2012 Election, Series C-1, General Obligation Bonds and \$61,205,000 tax-exempt, 2012 Election, Series C-2 General Obligation Bonds. The issue consisted of \$14,000,000 of current interest bonds with interest rates ranging from 0.80% to 4.75% with annual maturities from August 2017 through August 2036 and \$48,000,000 in a term bond with an interest rate of 4.00% with an annuity maturity date of February 1, 2041. Interest on the bond accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2017. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

The outstanding bonded debt of Proposition AA Building Fund (21-39) is as follows:

Description	Date of Issuance	Interest Rate	Maturity Date	Original Issue Amount	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Election 2012 Series A	4/11/2013	1.00-5.00%	8/1/2038	\$ 160,000,000	\$ 144,220,000	\$ -	\$ -	\$ 144,220,000	\$ -
2012 A Premium	4/11/2013		8/1/2038	8,336,717	7,374,788	-	320,643	7,054,145	320,643
Total 2012 Series A				<u>\$ 168,336,717</u>	<u>\$ 151,594,788</u>	<u>\$ -</u>	<u>\$ 320,643</u>	<u>\$ 151,274,145</u>	<u>\$ 320,643</u>
Election 2012 Series B	4/15/2015	3.00-4.50%	8/1/2040	\$ 117,040,000	\$ 117,040,000	\$ -	\$ 7,010,000	\$ 110,030,000	\$ 3,500,000
2012 B Premium	4/15/2015		8/1/2040	6,379,386	6,060,417	-	255,175	5,805,242	255,175
Total 2012 Series B				<u>\$ 123,419,386</u>	<u>\$ 123,100,417</u>	<u>\$ -</u>	<u>\$ 7,265,175</u>	<u>\$ 115,835,242</u>	<u>\$ 3,755,175</u>
Election 2012 Series C	7/14/2016	0.80-4.75%	8/1/2041	\$ 62,000,000	\$ -	\$ 62,000,000	\$ -	\$ 62,000,000	\$ 795,000
2012 C Premium	7/14/2016		8/1/2041	2,970,848	-	2,970,848	118,834	2,852,014	118,834
Total 2012 Series C				<u>\$ 64,970,848</u>	<u>\$ -</u>	<u>\$ 64,970,848</u>	<u>\$ 118,834</u>	<u>\$ 64,852,014</u>	<u>\$ 913,834</u>
TOTAL				<u>\$ 356,726,951</u>	<u>\$ 274,695,205</u>	<u>\$ 64,970,848</u>	<u>\$ 7,704,652</u>	<u>\$ 331,961,401</u>	<u>\$ 4,989,652</u>

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2017 is as follows:

Year Ended June 30	Principal	Interest	Total
2018	\$ 4,295,000	\$ 12,423,651	\$ 16,718,651
2019	3,035,000	12,209,725	15,244,725
2020	1,320,000	12,122,625	13,442,625
2021	1,745,000	12,061,325	13,806,325
2022	2,190,000	11,982,625	14,172,625
2023-2027	24,365,000	57,378,275	81,743,275
2028-2032	53,245,000	48,741,775	101,986,775
2033-2037	91,500,000	34,445,375	125,945,375
2038-2042	134,555,000	12,275,250	146,830,250
Total	<u>\$ 316,250,000</u>	<u>\$ 213,640,626</u>	<u>\$ 529,890,626</u>

H. Bond Premium

Bond premium arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

The District has issued bonds at a premium. The premiums are being amortized over the life of the debt using the straight-line method.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

Premiums issued on the debt resulted in an effective interest rate as follows:

	2013 Series A Bonds	2015 Series B Bonds	2016 Series C Bonds
Total Interest Payments on Bonds	\$ 113,607,493	\$ 88,265,753	\$ 42,624,776
Less Bond Premium	<u>(8,336,717)</u>	<u>(6,379,386)</u>	<u>(2,852,014)</u>
Net Interest Payments	<u>\$ 105,270,776</u>	<u>\$ 81,886,367</u>	<u>\$ 39,772,762</u>
Par Amount of Bonds	\$ 160,000,000	\$ 117,040,000	\$ 62,000,000
Periods	25	25	25
Effective Interest Rate	2.630%	2.790%	2.560%

I. Construction Commitments

As of June 30, 2017 the Building Fund (21-39) had the following commitments with respect to unfinished capital projects:

<u>Project</u>	<u>Commitment</u>	<u>*Expected Date of Final Completion</u>	<u>Percentage Complete</u>
Canyon Crest Academy Building B	\$ 13,283,892	8/21/2017	71%
Earl Warren Middle School New Campus	45,643,158	8/21/2018	88%
San Dieguito HS Academy Math and Science Building	19,214,309	8/21/2017	82%

J. Pension Plans

The following information presented below is the District's government-wide pension plan amounts for CalPERS. As of June 30, 2017, the bond fund was 0.17% of the District's total State Teachers' Retirement System expenditures and 3.21% of the District's total Public Employee's Retirement System expenditures.

1. General Information About the Pension Plansa. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

b. Benefits Provided

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2017 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62
Benefit Vesting Schedule	5 years	5 years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%*	1.0-2.4%*
Required Employee Contribution Rates (at June 30, 2017)	10.250%	9.205%**
Required Employer Contribution Rates (at June 30, 2017)	12.580%	12.580%
Required State Contribution Rates (at June 30, 2017)	8.602%	8.602%

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 years	5 years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.5%*	1.0-2.5%*
Required Employee Contribution Rates (at June 30, 2017)	7.000%	6.000%
Required Employer Contribution Rates (at June 30, 2017)	13.888%	13.888%

*Amounts are limited to 120% of Social Security Wage Base.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

c. ContributionsCalSTRS

For the measurement period ended June 30, 2016 (measurement date), Section 22950 of the California Education code requires members to contribute monthly to the system 9.20% (if hired prior to January 1, 2013) or 8.56% (if hired on or after January 1, 2013) of the creditable compensation upon which members' contributions under this part are based (rates increased to 10.25% and 9.205% for fiscal year ended June 30, 2017). In addition the employer required rates established by the CalSTRS Board have been established at 10.73% of creditable compensation for the measurement period ended June 30, 2016 and 12.58% for the fiscal year ended June 30, 2017. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2016 (measurement date), the average active employee contribution rate is 6.974% of annual pay, and the employer's contribution rate is 11.847% of annual payroll. For the fiscal year ending June 30, 2017, the average active employee contribution rate is 6.974%, and the employer's contribution rate is 13.888%.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2016 (measurement date) the State contributed 8.602% of salaries creditable to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the General Fund Budgetary Comparison Schedule. Contribution reported each fiscal year are based on the contribution rate multiplied by salaries creditable to CalSTRS from the fiscal year two periods prior to the measurement period.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

On Behalf Payments reported by the District for the past three fiscal years are as follows:

Year Ended June 30,	Contribution Rate	Contribution Amount
2015	5.679%	\$ 7,408
2016	7.126%	9,377
2017	8.602%	11,844

d. Contributions Recognized

For the measurement period ended June 30, 2016 (fiscal year June 30, 2017), the contributions recognized for each plan were:

	District Share of CalSTRS	Bond Share of CalSTRS
Contributions - Employer	\$ 6,446,021	\$ 15,011
Contributions - State On Behalf Payments	5,145,466	11,844
Total Contributions	<u>\$ 11,591,487</u>	<u>\$ 26,855</u>
	District Share of CalPERS	Bond Share of CalPERS
Contributions - Employer	\$ 2,188,359	\$ 67,346
Contributions - State On Behalf Payments	-	-
Total Contributions	<u>\$ 2,188,359</u>	<u>\$ 67,346</u>

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2017, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	District Proportionate Share of Net Pension Liability	Bond Proportionate Share of Net Pension Liability
CalSTRS	\$ 97,797,306	\$ 227,743
CalPERS	30,126,345	927,127
Total Net Pension Liability	<u>\$ 127,923,651</u>	<u>\$ 1,154,870</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2016, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

The District's proportionate share of the net pension liability for each Plan as of June 30, 2016 and June 30, 2017 were as follows:

	District Share for CalSTRS			Bond Share for CalSTRS		
	District's Proportionate Share	State's Proportionate Share	Total For District Employees	Bond Proportionate Share	State's Proportionate Share	Total For Bond Employees
Proportion - June 30, 2016	0.1196%	0.0750%	0.1946%	0.0003%	0.0002%	0.0005%
Proportion - June 30, 2017	0.1209%	0.0748%	0.1957%	0.0003%	0.0002%	0.0005%
Change in Proportion	0.0013%	-0.0002%	0.0011%	0.0000%	0.0000%	0.0000%

	District Share CalPERS	Bond Share CalPERS
Proportion - June 30, 2016	0.1448%	0.0049%
Proportion - June 30, 2017	0.1525%	0.0047%
Change in Proportion	0.0077%	-0.0002%

a. Pension Expense

For the measurement period ended June 30, 2016 (fiscal year June 30, 2017), pension expense was recognized as follows:

Pension expense for the CalSTRS plan was as follows:

	District Share of CalSTRS	Bond Share of CalSTRS
Change in Net Pension Liability (Asset)	\$ 17,261,976	\$ 38,286
Contributions - State On Behalf Payments	5,145,466	11,844
Increase/(Decrease) resulting from changes in Deferred Outflows and Deferred Inflows of Resources for:		
Contributions - Employer made subsequent to measurement date	(2,228,111)	(4,955)
Difference between actual & expected experiences	(4,040)	(10)
Changes in assumptions	-	-
Changes in proportionate shares	(1,471,098)	(3,059)
Net difference between projected and actual earnings	(11,696)	(27)
Total Pension Expense	\$ 18,692,497	\$ 42,079

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

Pension expense for the CalPERS plan was as follows:

	District Share of CalPERS	Bond Share of CalPERS
Change in Net Pension Liability (Asset)	\$ 8,789,899	\$ 203,169
Contributions - State On Behalf Payments	-	-
Increase/(Decrease) resulting from changes in Deferred Outflows and Deferred Inflows of Resources for:		
Contributions - Employer made subsequent to measurement date	(595,868)	(22,230)
Difference between actual & expected experiences	(160,268)	(3,897)
Changes in assumptions	(352,606)	(11,964)
Changes in proportionate shares	(981,814)	30,730
Net difference between projected and actual earnings	(5,443,015)	(166,158)
Total Pension Expense	<u>\$ 1,256,328</u>	<u>\$ 29,650</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	District Share of Deferred Outflows of Resources			Bond Share of Deferred Outflows of Resources		
	CaSTRS	CalPERS	Total	CaSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 8,674,132	\$ 2,784,227	\$ 11,458,359	\$ 19,966	\$ 89,576	\$ 109,542
Differences between actual and expected experience	-	1,472,184	1,472,184	-	48,411	48,411
Changes in assumptions	-	-	-	-	-	-
Changes in employer's proportionate share	695,366	918,242	1,613,608	90	15,358	15,448
Net difference between projected and actual earnings	<u>27,389</u>	<u>7,508,373</u>	<u>7,535,762</u>	<u>64</u>	<u>239,362</u>	<u>239,426</u>
 Total Deferred Outflows of Resources	 <u>\$ 9,396,887</u>	 <u>\$ 12,683,026</u>	 <u>\$ 22,079,913</u>	 <u>\$ 20,120</u>	 <u>\$ 392,707</u>	 <u>\$ 412,827</u>
	District Share of Deferred Inflows of Resources			Bond Share of Deferred Inflows of Resources		
	CaSTRS	CalPERS	Total	CaSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Differences between actual and expected experience	(19,005)	-	(19,005)	(45)	-	(45)
Changes in assumptions	-	(1,057,818)	(1,057,818)	-	(35,893)	(35,893)
Changes in employer's proportionate share	(2,327,197)	(190,716)	(2,517,913)	(8,907)	(25,610)	(34,517)
Net difference between projected and actual earnings	<u>-</u>	<u>(2,877,852)</u>	<u>(2,877,852)</u>	<u>-</u>	<u>(91,397)</u>	<u>(91,397)</u>
 Total Deferred Inflows of Resources	 <u>\$ (2,346,202)</u>	 <u>\$ (4,126,386)</u>	 <u>\$ (6,472,588)</u>	 <u>\$ (8,952)</u>	 <u>\$ (152,900)</u>	 <u>\$ (161,852)</u>

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Notes to the Financial Statements (Continued)
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Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2018. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	District Share of Deferred Outflows of Resources		District Share of Deferred Inflows of Resources		Net Effect On Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2018	\$ 8,855,801	\$ 5,559,939	\$ (783,060)	\$ (1,855,104)	\$ 11,777,576
2019	181,669	2,775,712	(783,059)	(1,855,104)	319,218
2020	181,670	2,775,712	(779,427)	(416,178)	1,761,777
2021	177,747	1,571,663	(656)	-	1,748,754
Total	\$ 9,396,887	\$ 12,683,026	\$ (2,346,202)	\$ (4,126,386)	\$ 15,607,325

Year Ended June 30	Bond Share of Deferred Outflows of Resources		Bond Share of Deferred Inflows of Resources		Net Effect On Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2018	\$ 20,007	\$ 176,852	\$ (2,987)	\$ (64,066)	\$ 129,806
2019	41	87,276	(2,986)	(64,065)	20,266
2020	42	87,279	(2,979)	(18,368)	65,974
2021	30	41,300	-	(6,401)	34,929
Total	\$ 20,120	\$ 392,707	\$ (8,952)	\$ (152,900)	\$ 250,975

c. Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation	3.00%	2.75%
Payroll Growth	3.75%	3.00%
Projected Salary Increase	0.05%-5.60% (1)	3.20%-10.80% (1)
Investment Rate of Return	7.60% (2)	7.65% (2)
Mortality	0.013%-0.435% (3)	0.00125%-0.45905% (3)

- (1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation
(3) Industry standard published by the Society of Actuaries

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

d. Discount Rate

The discount rate used to measure the total pension liability was 7.65% for CalSTRS and 7.60% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

The CalPERS discount rate was increased from 7.50% in 2015 to correct for an adjustment to exclude administrative expenses. There have been no other changes to discount rate for either CalPERS or CalSTRS.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require board action and proper stakeholder outreach. For these reasons, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

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Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

The tables below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS

<u>Asset Class</u>	<u>Assumed Allocation 6/30/2016</u>	<u>Long Term Expected Return*</u>
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

*20 year geometric average used for long term expected real rate of return

CalPERS

<u>Asset Class</u>	<u>Assumed Allocation 6/30/2016</u>	<u>Real Return Years 1-10(1)</u>	<u>Real Return Years 11+(2)</u>
Global Equity	51.00%	5.25%	5.71%
Global Debt Securities	20.00%	0.99%	2.43%
Inflation Assets	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure	2.00%	4.50%	5.09%
Liquidity	1.00%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

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Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	District Share		Bond Share	
	CalSTRS	CalPERS	CalSTRS	CalPERS
1% Decrease	6.60%	6.65%	6.60%	6.65%
Net Pension Liability	\$ 140,752,379	\$ 44,948,676	\$ 327,773	\$ 1,383,280
Current Discount Rate	7.60%	7.65%	7.60%	7.65%
Net Pension Liability	\$ 97,797,306	\$ 30,126,345	\$ 227,743	\$ 927,127
1% Increase	8.60%	8.65%	8.60%	8.65%
Net Pension Liability	\$ 62,121,318	\$ 17,783,840	\$ 144,663	\$ 547,292

f. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS - District Share	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2016	\$ 504,359,934	\$ 373,331,667	\$ 131,028,267	\$ 50,492,934	\$ 80,535,333
Changes for the year:					
Change in Proportionate Share	2,827,501	2,092,941	734,560	(134,648)	869,208
Service cost	11,496,284	-	11,496,284	4,393,752	7,102,532
Interest	37,835,576	-	37,835,576	14,460,336	23,375,240
Differences between expected and actual experience	(2,366,191)	-	(2,366,191)	(904,332)	(1,461,859)
Contributions - Employer	-	6,636,970	(6,636,970)	(2,536,576)	(4,100,394)
Contributions - Employee	-	5,788,211	(5,788,211)	(2,212,190)	(3,576,021)
State On Behalf	-	3,796,674	(3,796,674)	(1,451,046)	(2,345,628)
Net investment income	-	4,511,143	(4,511,143)	(1,724,109)	(2,787,034)
Other income	-	81,259	(81,259)	(31,056)	(50,203)
Benefit payments, including refunds of employee contributions	(25,733,668)	(25,733,668)	-	-	-
Administrative expenses	-	(352,397)	352,397	134,682	217,715
Other expenses	-	(29,810)	29,810	11,393	18,417
Net Changes	24,059,502	(3,208,677)	27,268,179	10,006,206	17,261,973
Balance at June 30, 2017	\$ 528,419,436	\$ 370,122,990	\$ 158,296,446	\$ 60,499,140	\$ 97,797,306

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

<u>CalSTRS - Bond Share</u>	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	Bond's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2016	\$ 1,247,558	\$ 923,453	\$ 324,105	\$ 134,648	\$ 189,457
Changes for the year:					
Change in Proportionate Share	431	319	112	-	112
Service cost	28,288	-	28,288	11,748	16,540
Interest	93,098	-	93,098	38,664	54,434
Differences between expected and actual experience	(5,822)	-	(5,822)	(2,418)	(3,404)
Contributions - Employer	-	16,331	(16,331)	(6,782)	(9,549)
Contributions - Employee	-	14,243	(14,243)	(5,915)	(8,328)
State On Behalf	-	9,342	(9,342)	(3,880)	(5,462)
Net investment income	-	11,100	(11,100)	(4,610)	(6,490)
Other income	-	200	(200)	(83)	(117)
Benefit payments, including refunds of employee contributions	(63,320)	(63,320)	-	-	-
Administrative expenses	-	(867)	867	360	507
Other expenses	-	(73)	73	30	43
Net Changes	<u>52,675</u>	<u>(12,725)</u>	<u>65,400</u>	<u>27,114</u>	<u>38,286</u>
Balance at June 30, 2017	<u>\$ 1,300,233</u>	<u>\$ 910,728</u>	<u>\$ 389,505</u>	<u>\$ 161,762</u>	<u>\$ 227,743</u>

<u>CalPERS - District Share</u>	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2016	\$ 103,715,812	\$ 82,379,366	\$ 21,336,446
Changes for the year:			
Adjustment for Change in Proportionate Share	5,579,428	4,431,626	1,147,802
Service cost	2,618,585	-	2,618,585
Interest	8,300,993	-	8,300,993
Differences between expected and actual experience	610,309	-	610,309
Changes in assumptions	-	-	-
Contributions - Employer	-	2,188,359	(2,188,359)
Contributions - Employee	-	1,298,302	(1,298,302)
Net plan to plan resource movement	-	16	(16)
Net investment income	-	453,821	(453,821)
Benefit payments, including refunds of employee contributions	(5,410,273)	(5,410,273)	-
Administrative expenses	-	(52,708)	52,708
Net Changes	<u>11,699,042</u>	<u>2,909,143</u>	<u>8,789,899</u>
Balance at June 30, 2017	<u>\$ 115,414,854</u>	<u>\$ 85,288,509</u>	<u>\$ 30,126,345</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

<u>CalPERS - Bond Share</u>	<u>Increase (Decrease)</u>		
	<u>Total</u>	<u>Plan</u>	<u>Net</u>
	<u>Pension</u>	<u>Fiduciary</u>	<u>Pension</u>
	<u>Liability</u>	<u>Net Position</u>	<u>Liability</u>
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
Balance at June 30, 2016	\$ 3,519,139	\$ 2,795,181	\$ 723,958
Changes for the year:			
Adjustment for Change in Proportionate Share	(155,616)	(123,602)	(32,014)
Service cost	80,586	-	80,586
Interest	255,460	-	255,460
Differences between expected and actual experience	18,782	-	18,782
Changes in assumptions	-	-	-
Contributions - Employer	-	67,346	(67,346)
Contributions - Employee	-	39,955	(39,955)
Net plan to plan resource movement	-	-	-
Net investment income	-	13,966	(13,966)
Benefit payments, including refunds of employee contributions	(166,499)	(166,499)	-
Administrative expenses	-	(1,622)	1,622
Net Changes	<u>32,713</u>	<u>(170,456)</u>	<u>203,169</u>
Balance at June 30, 2017	<u>\$ 3,551,852</u>	<u>\$ 2,624,725</u>	<u>\$ 927,127</u>

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

K. Postemployment Benefits Other Than Pension Benefits

The following information presented below is the District's government-wide liability for OPEB. As of June 30, 2017, the bond fund was 0.7133% of the District's OPEB contribution for the year.

1. Plan Description

The San Dieguito Union School District (District) administers a single-employer healthcare plan (Plan). The plan provides medical benefits to eligible retirees and their eligible dependents to age 65. Eligibility for retiree health benefits requires retirement from the District with at least 10 years of eligible service. The District's contribution for medical coverage is 100% of the cost for retiree only medical coverage up to a maximum based on the highest employee only medical premium in effect in the year of retirement. The retiree is responsible for any cost above the maximum or for cost associated with the election of dependent medical coverage and/or dental coverage. Membership of the plan consists of approximately 824 eligible active employees and 78 eligible retirees. The District does not provide any retiree health benefits beyond age 65 or after a period of 10 years, if earlier.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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ITEM 20

Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

2. Contribution Information

The contribution requirements of Plan members and the District are established and amended by the District and the Teachers Association (SDFA) and the local California School Employees Association (CSEA). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2016-17, the District contributed \$979,045 to the Plan, all of which was used for current premiums.

3. Annual OPEB Cost and Net OPEB Obligation

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

	District Wide	Bond Fund
Annual required contribution	\$ 3,072,111	\$ 21,915
Interest on net OPEB obligation	108,365	773
Adjustment to annual required contribution	<u>(615,759)</u>	<u>(4,392)</u>
Annual OPEB cost (expense)	2,564,717	18,296
Contribution made	<u>(979,045)</u>	<u>(6,984)</u>
Increase in net OPEB obligation	1,585,672	11,312
Net OPEB obligation, beginning of year	<u>10,582,541</u>	<u>75,490</u>
Net OPEB obligation, end of year	<u><u>\$ 12,168,213</u></u>	<u><u>\$ 86,802</u></u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the years ended June 30, 2015, 2016, and 2017 are as follows:

District Wide			
Year Ended June 30,	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2015	\$ 1,802,625	41.01%	\$ 9,148,229
2016	2,444,597	58.67%	10,582,541
2017	2,564,717	38.20%	12,168,213

Bond Fund			
Year Ended June 30,	Annual OPEB Cost	Percentage Contributed	Net OPEB Obligation
2015	\$ 12,859	41.01%	\$ 65,259
2016	17,438	58.67%	75,490
2017	18,295	38.20%	86,802

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

4. Funding Status and Funding Progress

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

5. Actuarial Methods and Assumptions

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

In the June 30, 2015 actuarial valuation, the actuarial cost method used was Projected Unit Credit with service prorate. Under this method, the Actuarial Accrued Liability is the present value of projected benefits multiplied by the ratio of benefit service as of the valuation date to the projected benefit service at retirement, termination, disability or death. The Normal Cost for a plan year is the expected increase in the Accrued Liability during the plan year. All employees eligible as of the measurement date in accordance with the provisions of the Plan listed in the data provided by the Employer were included in the valuation.

The June 30, 2017 actuarial valuation report was not completed at the time the audit was issued.

Medical cost trend rates ranged from an initial rate of 7.0% reduced to a rate of 5.0% after six years. The UAAL is being amortized at a level dollar method with the remaining amortization period at June 30, 2017 of 21 years. The actuarial value of assets was not determined in this actuarial valuation; however, any assets of the plan to be determined will be on a market basis.

L. Subsequent Events*Implementation of New Accounting Guidance*

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2018. Those newly implemented pronouncements are as follows:

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017

GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

Financial impact of implementing GASB Statement No. 75 has not yet been determined; however, it is expected that the Net OPEB Obligation will significantly increase. The District is currently in contact with an actuary to determine the complete fiscal impact.

GASB Statement No. 81 - Irrevocable Split Interest Agreements

The objective of this Statement is to improve accounting and financial reporting for irrevocable split interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts --- or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements --- in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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Year Ended June 30, 2017

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

As of the date this audit report is issued, the District does not have any split-interest agreements. Consequently, implementation of GASB No 81 is not expected to have a financial or reporting impact on the District.

GASB Statement No. 85 - Omnibus 2017

The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and OPEB). Specifically, this Statement addresses the following topics:

1. Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation.
2. Reporting amounts previously reported as goodwill and “negative” goodwill.
3. Classifying real estate held by insurance entities.
4. Measuring certain money market investments and participating interest-earning investment contracts at amortized cost.
5. Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus.
6. Recognizing on-behalf payments for pensions or OPEB in employer financial statements.
7. Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB.
8. Classifying employer-paid member contributions for OPEB.
9. Simplifying certain aspects of the alternative measurement method for OPEB.
10. Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

Financial impact of implementing GASB Statement No. 85 has not yet been determined.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)****ITEM 20**Notes to the Financial Statements (Continued)
Year Ended June 30, 2017GASB Statement No. 86 - Certain Debt Extinguishment Issues

The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding debt--- are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes financial statements for debt that is defeased in substance.

Statement No. 7, Advance Refundings Resulting in Defeasance of Debt, requires that debt be considered defeased in substance when the debtor irrevocably places cash or other monetary assets acquired with refunding debt proceeds in a trust to be used solely for satisfying scheduled payments of both principal and interest of the defeased debt. The trust also is required to meet certain conditions for the transaction to qualify as an in-substance defeasance. This Statement establishes essentially the same requirements for when a government places cash and other monetary assets acquired with only existing resources in an irrevocable trust to extinguish the debt. However, in financial statements using the economic resources measurement focus, governments should recognize any difference between the reacquisition price (the amount required to be placed in the trust) and the net carrying amount of the debt defeased in substance using only existing resources as a separately identified in the period of the defeasance.

Governments that defease debt using only existing resources should provide a general description of the transaction in the notes to financial statements in the period of the defeasance. In all periods following an in-substance defeasance of debt using only existing resources, the amount of that debt that remains outstanding at period-end should be disclosed.

For governments that extinguish debt, whether through a legal extinguishment or through an in-substance defeasance, this Statement requires that any remaining prepaid insurance related to the extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt.

One of the criteria for determining an in-substance defeasance is that the trust hold only monetary assets that are essentially risk-free. If the substitution of essentially risk-free monetary assets with monetary assets that are not essentially risk-free is not prohibited, governments should disclose that fact in the period in which the debt is defeased in substance. In subsequent periods, governments should disclose the amount of debt defeased in substance that remains outstanding for which that risk of substitution exists.

As of the date this audit report was issued, the District did not have any defeasance of debt. Consequently, the implementation of GASB Statement No. 86 is not expected to have a fiscal impact on the District.

ITEM 20

Required Supplementary Information

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

ITEM 20

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

Schedule of the Bond's Proportionate Share of the Net Pension Liability
California State Teachers' Retirement System (CalSTRS)
Last Ten Fiscal Year*

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Bond's proportion of the net pension liability (asset)	0.0003%	0.0003%	0.0003%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate of the net pension liability (asset)	\$227,743	\$189,457	\$179,292	N/A	N/A	N/A	N/A	N/A	N/A	N/A
State's proportionate of the net pension liability (asset) associated with the Bond	161,762	134,648	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$389,505	\$324,105	\$179,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond's covered-employee payroll	\$158,712	\$139,897	\$130,045	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	143.49%	135.43%	137.87%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This is a 10 year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Schedule:

- 1) Benefit Changes: In 2015, 2016, & 2017 there were no changes to benefits.
- 2) Changes in Assumptions: In 2015, 2016, & 2017 there were no changes in assumptions.

ITEM 20

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

Schedule of Bond's Contributions
California State Teachers' Retirement System (CalSTRS)
Last Ten Fiscal Year*

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 19,966	\$ 15,011	\$ 11,548	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(19,966)	(15,011)	(11,548)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 158,712	\$ 139,897	\$ 130,045	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	12.58%	10.73%	8.88%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This is a 10 year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Schedule:

1) Actuarial methods and assumptions

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014 & 2015, and rolling forward the total pension liability to June 30, 2015 & 2016. The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, and June 30, 2016 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014	June 30, 2015	June 30, 2016
Experience Study	07/01/06 - 06/30/10	07/01/07 - 06/30/11	07/01/08 - 06/30/12
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its RP 2000 series tables adjusted to fit CalSTRS experience. RP 2000 series tables are an industry standard of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010, July 1, 2007 - June 30, 2011 and July 1, 2008 - June 30, 2012 Experience Analysis for more information.

ITEM 20

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

Schedule of the Bond's Proportionate Share of the Net Pension Liability
California Public Employee Retirement System (CalPERS)
Last Ten Fiscal Year*

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Bond's proportion of the net pension liability (asset)	0.0047%	0.0049%	0.0047%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset)	\$ 927,127	\$ 723,958	\$ 531,976	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond's covered-employee payroll	\$ 644,988	\$ 568,465	\$ 546,190	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bond's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	143.74%	127.35%	97.40%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This is a 10 year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Schedule:

1) Benefit Changes: In 2015, 2016, & 2017 there were no changes to benefits.

2) Changes in Assumptions: In 2015 and 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.5% to 7.65% to correct for an adjustment to exclude administrative expense.

ITEM 20

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

Schedule of the Bond's Proportionate Share of the Net Pension Liability
California Public Employee Retirement System (CalPERS)
Last Ten Fiscal Year*

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 89,576	\$ 67,346	\$ 64,292	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(89,576)	(67,346)	(64,292)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Bond's covered-employee payroll	\$ 644,988	\$ 568,465	\$ 546,190	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This is a 10 year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

Notes to Schedule:

1) Actuarial methods and assumptions

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014 & 2015, and rolling forward the total pension liability to June 30, 2015 & 2016. The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, and June 30, 2016 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014	June 30, 2015	June 30, 2016
Experience Study	07/01/96 - 06/30/10	07/01/97 - 06/30/11	07/01/98 - 06/30/12
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.50%	7.50%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. For more details on this table, please refer to the April 2013 experience study (based on demographic data from 1996 through 2010), the April 2014 experience study (based on demographic data from 1997 to 2011) and the April 2015 experience study (based on demographic data from 1998 to 2012) available on the CalPERS website.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Schedule of Funding Progress – Other Post Employment Benefits
Year Ended June 30, 2017

District Wide

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2009	\$ -	\$ 13,005,147	\$ 13,005,147	-	\$ 71,991,005	18.1%
6/30/2011	-	15,210,567	15,210,567	-	60,639,000	25.1%
6/30/2013	-	16,153,467	16,153,467	-	51,334,000	31.5%
6/30/2015	-	26,746,596	26,746,596	-	51,854,000	51.6%

Bond Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2009	\$ -	\$ 92,772	\$ 92,772	-	\$ 513,545	18.1%
6/30/2011	-	108,504	108,504	-	432,566	25.1%
6/30/2013	-	115,230	115,230	-	366,189	31.5%
6/30/2015	-	190,796	190,796	-	369,899	51.6%

ITEM 20

Supplementary Information

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

General Obligation Bonds Project List
Year Ended June 30, 2017

Bond proceeds will be expended to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve the facilities of the District located at the following locations:

Canyon Crest Academy	Carmel Valley Middle School
Diegueño Middle School	Earl Warren Middle School
La Costa Canyon High School	La Costa Valley Site
Pacific Trails Middle School	Oak Crest Middle School
San Dieguito Academy	Sunset High School/North Coast Alternative
Torrey Pines High School	

<u>Project Name</u>	<u>Location of Project</u>	<u>Status of Project</u>
Building B	Canyon Crest Academy	In Progress
Performing Arts Center and Drama Classroom Modernization and New Music Classroom Building	Carmel Valley Middle School	In Progress
Building B & G Modernization and New Building P	Diegueño Middle School	In Progress
Campus Re-Construction	Earl Warren Middle School	In Progress
HVAC 200's/Gym/Performing Arts Center	La Costa Canyon High School	In Progress
Media Center Landscaping	La Costa Canyon High School	In Progress
Landscape and Balour Street Improvements	Oak Crest Middle School	Completed
Interim Housing and New Science Classroom Building	Oak Crest Middle School	In Progress
Second Classroom Building	Pacific Trails Middle School	In Progress
Math & Science Building	San Dieguito High School Academy	In Progress
Technology Infrastructure Upgrade	San Dieguito High School Academy	In Progress
Culinary Arts Classroom	San Dieguito High School Academy	In Progress
Arts and Humanities Building	San Dieguito High School Academy	In Progress
Building B Science Wing Classrooms Renovation	Torrey Pines High School	In Progress
B Building Student Center and Front Entry	Torrey Pines High School	Completed
Multi-media and audio-visual-improvements - Buildings E & G	Torrey Pines High School	In Progress
Interim Housing (Arts) and Culinary Arts Classroom	Torrey Pines High School	In Progress
Performing Arts Center Complex	Torrey Pines High School	In Progress

ITEM 20

Other Independent Auditors' Reports

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA



ITEM 20

Aubrey W. King, CPA
Kevin A. Sproul, CPA

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

**Governing Board Members and
Citizens' Oversight Committee
San Dieguito Union High School District
Encinitas, California**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Proposition AA Building Fund (21-39) of San Dieguito Union High School District, which comprise the balance sheet as of June 30, 2017, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Dieguito Union High School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Dieguito Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Dieguito Union High School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

ITEM 20

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California
February 26, 2018



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

ITEM 20

Aubrey W. King, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on Performance

**Governing Board Members and
Citizens' Oversight Committee
San Dieguito Union High School District
Encinitas, California**

We were engaged to conduct a performance audit of the San Dieguito Union High School District Proposition AA Building Fund (21-39) for the year ended June 30, 2017.

Management's Responsibility for Performance Compliance

Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

Auditor's Responsibility

We conducted this performance audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the Fund's internal control in order to determine if the internal controls were adequate to help ensure the Fund's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of the Proposition AA Building Fund (21-39) San Dieguito Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements for the Proposition AA General Obligation Bond for the fiscal year ended June 30, 2017. The objective of the audit of compliance applicable to San Dieguito Union High School District is to determine with reasonable assurance that:

- The proceeds from the sale of the Proposition AA Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the District, in establishing the approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish, and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

El Cajon Office

218 W. Douglas Avenue ♦ El Cajon, CA 92020
Tel. (619) 447-6700 ♦ Fax (619) 447-6707

Emeryville Office

1900 Powell Street, Suite 600 ♦ Emeryville, CA 94608
Tel. (510) 588-8729 ♦ Fax (510) 588-8701

ITEM 20

Internal Control EvaluationProcedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding Proposition AA resources
- Prevent material misstatement in the Proposition AA Building Fund (21-39) financial statements
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of Proposition AA funds. All purchase requisitions are reviewed for proper supporting documentation. The Project Manager or the Executive Director of Planning Services gives directions and submits documentation to the Construction and Facilities Coordinator to initiate a purchase requisition. The budget is verified by the Facilities Planning Analyst (Budget) and supporting documents are reviewed by a second Facilities Planning Analyst (Contracts). This requisition is first forwarded to the Executive Director of Planning Services for an initial review and then forwarded to the finance office where the Budget Analyst verifies the budget string and the requisition is subsequently reviewed and approved by the Chief Financial Officer, Chief Facilities Officer, and the Director of Purchasing to ensure the requested purchase is an allowable project cost in accordance with the Proposition AA ballot measure initiative approved by local voters as well as the board approved budget, and by the Accounting Specialist that all expenditures are properly recorded by the project and expense category. Once the purchase requisition has gone through the approval process, the Facilities Planning Analyst (Contracts) creates a purchase order, which is provided to the vendor, who proceeds to provide the requested services or goods. Other copies of the purchase order are also submitted to the finance office, purchasing office, and the Facilities Planning Analyst (Budget) for monitoring and review.

When the invoice is received the Executive Director of Planning Services and Facilities Planning Analyst (Budget) verify that the charges are consistent with the amounts on the approved contract/purchase order, then the invoice is subsequently signed and approved by the Project Manager and Chief Facilities Officer and either e-mailed or scanned to the finance office for subsequent approval. Invoices are approved by the Accounting Technician and monitored by the Chief Financial Officer in the finance office and subsequently processed through the accounts payable system of the District for payment. The invoices and support documents are submitted to the San Diego County Office of Education's Commercial Warrant Unit for audit to ensure compliance with procurement regulations and business practices before payment is released. The commercial warrants are routed back to the District finance office where they are signed by the Chief Financial Officer and then forwarded to the Facilities Planning and Construction Office for appropriate distribution.

Results of Procedures Performed

The results of our audit determined the internal control procedures as implemented are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

Tests of ExpendituresProcedures Performed

We tested expenditures to determine whether Proposition AA funds were spent solely on voter and Board approved school facilities projects as set forth in the Bond Project Lists and language of the Proposition AA ballot measure language. Our testing included \$49,666,221 of expenditures which was 87.3% of total bond expenditures for the year.

ITEM 20

Results of Procedures Performed

We found no instances where expenditures tested were not in compliance with the terms of the Proposition AA ballot measure and applicable state laws and regulations.

Tests of Contracts and Bid ProceduresProcedures Performed

We reviewed the District's board minutes for approval of construction contracts and change orders, if any, to determine compliance with the District's policy and Public Contract Code provisions related to biddings and contracting.

Results of Procedures Performed

We noted no instances where the District was out of compliance with respect to contracts and bidding procedures.

Facilities Site ReviewProcedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agenda and other pertinent information on Proposition AA designated projects and determined the Proposition AA funds expended for the year ended June 30, 2017 were for valid facilities acquisition and construction purposes as stated in the Bond Project List. Auditors performed walk through of significant bond projects.

Results of Procedures Performed:

Based on our review of the minutes and agenda of the Independent Citizens' Oversight Committee, the documentation and pertinent information of the Proposition AA designated projects, and walkthrough of project site, it appears the construction work performed was consistent with the Bond Project List.

Citizens' Oversight CommitteeProcedures Performed

We have reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code sections 15278 through 15282.

Results of Procedures Performed

We have determined the San Dieguito Union High School District's Proposition AA Building Fund (21-39) Citizens' Oversight Committee and its involvement is in compliance with Education Code sections 15278 through 15282.

Our audit of compliance made for the purposes set forth in the second and third paragraphs of this report above would not necessarily disclose all instances of noncompliance.

Opinion on Performance

In our opinion, the District complied, in all material respects, with the compliance requirements of Proposition 39 outlined in Article XIII A, Section 1(b)(3)(c) of the California Constitution, and with Proposition AA approved by the voters in the San Dieguito Union High School District on November 9, 2013.

ITEM 20

Purpose of the Report

This report is intended solely for the information and use of the District's Governing Board, the Proposition AA Citizens' Oversight Committee, management, others within the entity, and the taxpayers of San Dieguito Union High School District and is not intended to be and should not be used by anyone other than these specified parties.

El Cajon, California
February 26, 2018

ITEM 20

Auditor's Results, Findings & Recommendations

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Schedule of Findings and Responses
Year Ended June 30, 2017

There were no findings to report.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
PROPOSITION AA BUILDING FUND (21-39)**

ITEM 20

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017

There were no audit findings noted for the fiscal year ended June 30, 2016.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 9, 2018

BOARD MEETING DATE: March 15, 2018

PREPARED BY: Tina Douglas, Associate Superintendent, Business Services

SUBMITTED BY: Eric R. Dill, Superintendent

SUBJECT: ADOPTION OF RESOLUTION FOR EMERGENCY WAIVER – PUBLIC PROJECT

EXECUTIVE SUMMARY

District staff has identified a situation that constitutes an emergency need to enter into a contract to repair the elevator at Torrey Pines High School that has been deemed unsafe and taken out of service. This elevator is the sole elevator on campus that provides for ADA access to the learning commons. The estimated cost of this contract is \$78,880.00. The resolution, which must be approved with a four fifths vote of the board, is required to allow the District to conduct the emergency repairs of an immediately hazardous situation without advertising for or inviting bids.

District staff became aware of the situation when it was reported that the elevator was in need of repair. A contractor was called in to evaluate the repairs. On March 6, 2018, the contractor was at the school site until late in the evening working on identifying the necessary repairs. On March 7, 2018 the contractor sent the district an email that indicated the “traveling wiring was faulty”, “the system and software is getting corrupted and the computer is unstable”. The contractor determined that the elevator, “has become unsafe” and took it out of service. Since this is the only elevator providing ADA access to the learning commons, it needs to be repaired as soon as possible; we are therefore seeking an emergency resolution to enter into a contract with Guardian Elevator.

RECOMMENDATION:

It is recommended that the Board adopt the attached resolution determining that circumstances constituting an emergency condition exist and request approval to enter into a contract with Guardian Elevator to repair the elevator at Torrey Pines High School without advertising or inviting bids pursuant to Public Contract Code section 22050(a)(2) and 22050(a)(1).

FUNDING SOURCE:

General Fund/Unrestricted 01-00

ITEM 21

GOVERNING BOARD RESOLUTION FOR
EMERGENCY WAIVER – PUBLIC PROJECT
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Resolution # B2008-11

On Motion of Member _____, seconded by Member _____, the following resolution is adopted by the Governing Board of the San Dieguito Union High School District:

WHEREAS, the San Dieguito Union High School District contracted with Guardian Elevator to accomplish repairs to the elevator at Torrey Pines High School; and

WHEREAS, once repairs began the apparent damage was more extensive than originally believed, the estimated cost of the repair is \$78,880.00; and

WHEREAS, the traveling wiring has been determined faulty; and,

WHEREAS, the system software is getting corrupted, in addition to the computer being deemed unstable; and

WHEREAS, the elevator is the sole elevator on campus and therefore the lack of ADA access to the learning commons is a significant issue, causing problems for students, parents and employees who have difficulty with steps; and

WHEREAS, time is of the essence to properly complete the repair, to restore adequate ADA access for those that have difficulty with steps; and

WHEREAS, Public Contract Code section 22050(a)(2) Emergency Contracting Procedures, provides that the governing board, pursuant to a four-fifths vote, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts in an emergency when such work is necessary to permit the continuance of existing school classes or to avoid danger to life or property;

NOW THEREFORE, be it resolved that the Governing Board of the San Dieguito Union High School District has determined that these circumstances constitute an emergency and that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency for proper repair or replacement of the elevator at Torrey Pines High School without advertising or inviting bids pursuant to Public Contract Code section 22050(a)(1).

PASSED AND ADOPTED by unanimous vote of the members of the Governing Board of the San Dieguito Union High School District this 15th day of March, 2018 by the following vote:

AYES:

NOES:

ABSENT:

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 8, 2018

BOARD MEETING DATE: March 15, 2018

**PREPARED &
SUBMITTED BY:** Eric Dill, Superintendent

SUBJECT: **ADOPTION OF DRAFT SAN DIEGUITO UNION
HIGH SCHOOL DISTRICT BOARD GOVERNANCE
HANDBOOK**

EXECUTIVE SUMMARY

The Board of Trustees and Superintendent met on February 21, 2018 to participate in a workshop on effective governance. The intent of the workshop was for the board to agree upon a unity of purpose, gain clarity on the roles of the board and superintendent, build a positive team culture based open communication, trust and respect, establish norms and meeting guidelines, and to develop protocols for effective governance.

The California School Boards Association facilitator, Ms. Luan Burman Rivera, drafted a governance handbook based on the discussion and consensus raised in the workshop.

This draft handbook is presented for discussion and adoption by the Board of Trustees. Upon adoption, this handbook will outline the agreement between the Board and Superintendent on norms and protocols to support a positive working relationship between the Board, Superintendent, staff, students, and community. The document will be reviewed annually and also be presented to new board members upon election.

RECOMMENDATION:

It is recommended that the Board review, discuss and adopt the San Dieguito Union High School District Governance Handbook, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.



San Dieguito Union High School District *Draft Governance Handbook*

February 21, 2018

Board of Trustees

Beth Hergesheimer, President
Maureen “Mo” Muir, Vice President
Joyce Dalessandro, Clerk
Amy Herman, Member
John Salazar, Member

Superintendent

Eric Dill

EFFECTIVE GOVERNANCE

Unity of Purpose, Roles, Responsibilities, Norms and Protocols

*This document reflects the governance team’s work on the creation of a framework for effective governance. This process involves **ongoing** discussions and agreements about unity of purpose, roles, norms and protocols that enable the governance team to continue to perform its responsibilities in a way that best benefits all students.*

ITEM 22

On February 21, 2018, San Dieguito Union High School District Board of Trustees and Superintendent participated in a workshop on Effective Governance with the California School Boards Association. This document reflects the governance team’s discussion about developing and sustaining a framework for effective governance and includes highlights of their conversation about unity of purpose, roles, norms and protocols that enable the governance team to continue to perform its responsibilities in a way that best serves all students.

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UNITY OF PURPOSE

Unity of purpose is the common focus, overarching goals, and the core values, beliefs and principles governing body members share in common about children, the district and public education

UNITY OF PURPOSE

What We Are Most Proud of About this District:

- Our ability to innovate and offer choices to our students.
- We continue to strive to find greater success and not rest on our accomplishments.
- Our supportive students, parents and community; the people who move here because of our schools.
- Our students and the hope that they engender for the future.

UNITY OF PURPOSE

What We Hope to Accomplish:

- Improved communication with each other and the public with clear protocols.
- Have the team realize that their power is as a collective body and that we must work together civilly and constructively.
- To identify and communicate our unity of purpose – goals
- As a team, develop a shared vision and atmosphere of collegiality.

GAINING CLARITY ON ROLES AND RESPONSIBILITIES

The Role of the Board and Superintendent - CSBA:

School board “trustees” are the representatives of the people, elected to ensure the district schools educate the children in consideration of the interests of the local community. The role of the School Board is to govern the school district.

The superintendent is hired by the school board to provide the professional expertise in the day-to-day operations of the district.

The role of the Superintendent is:

1. To work with the school board to develop an effective governance leadership team.
2. To serve as the chief administrative officer for the school district.

Performing Board Responsibilities - CSBA:

We Set the Direction for the Community’s Schools by:

- Focusing on student learning.
- Assessing district needs.
- Generating, reviewing and revising setting direction documents: (beliefs, vision, priorities, strategic goals, success indicators)
- Ensuring an appropriate inclusive process is used to develop these documents.
- Ensuring that these documents are the driving force for all district efforts.

We establish an effective and efficient Structure for the school district by:

- Employing the superintendent.
- Setting policy for hiring of other personnel.
- Setting policies.
- Setting direction for and adopting the curriculum.
- Establishing budget priorities and adopting the budget.
- Overseeing facilities issues.
- Providing direction for and voting to accept collective bargaining agreements.

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We Provide Support through our behavior and actions by:

- Acting with a professional demeanor that models the district's beliefs and vision.
- Making decisions and providing resources that support mutually agreed upon priorities and goals.
- Upholding board approved district policies.
- Ensuring a positive personnel climate exists.
- Being knowledgeable about district efforts and able to explain them to the public.

We Ensure Accountability to the Public by:

- Evaluating the superintendent.
- Monitoring, reviewing and revising policies.
- Serving as a judicial and appeals body.
- Monitoring student achievement and program effectiveness and requiring program changes as indicated.
- Monitoring and adjusting district finances.
- Reviewing facilities issues.
- Monitoring the collective bargaining process.

We Act as Community Leaders by:

- Speaking with a common voice about district priorities, goals and issues.
 - Engaging and involving the community in district schools and activities.
 - Communicating clear information about policies, programs and fiscal conditions of the district.
 - Educating the community and the media about issues facing the district and public education.
 - Advocating for children, district programs and public education to the general public, community, and local, state and national leaders.
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San Dieguito Union High School District Governance Team

AGREEMENTS TO FACILITATE GOVERNANCE LEADERSHIP

Governance Team Norms and Protocols:

The Board of Education for the San Dieguito Union High School District is entrusted by the community to uphold the Constitutions of California and the United States, to protect the public's interest in the schools, and to ensure that a high quality education is provided to each student. To effectively meet district challenges, the Board and Superintendent must function together as a governance leadership team. Agreed upon behaviors or norms, and operating procedures or protocols, support consistent behavior and actions among team members. The purpose of the San Dieguito Union HSD governance team agreements is to ensure that a positive and productive working relationship exists among board members, the superintendent, district staff, students, and the community. Norms and protocols are developed for and by the members of the governance team, and may be modified over time as needed.

Our Agreements to Facilitate Governance Leadership:

Norms

Our Governance Team wishes to create a culture that models ...

- **Respect**
- **Good listening skills – listening to understand**
- **Trust**
- **Confidentiality**
- **Courtesy**
- **Honesty**

To this end, we have adopted the following meeting guidelines:

Meeting Guidelines

- We will keep our focus on the best interest of our students.
- We will be more communicative with the public.
- We will all work to ensure that there are no hidden agendas or relationships and that all issues and concerns can be dealt with openly by all members.
- Each member will take responsibility for the work of the team. We will all be responsible for the success or failure of the meeting – participate equally and address concerns.
- We will build upon the ideas of others and look for common ground/unity of purpose.
- We will wait to speak until a team member has finished talking. We will keep our remarks brief and to the point so that all opinions can be expressed.
- We will identify and then stay focused on our goals and avoid getting sidetracked.
- We will work toward the future – learning from the past.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Protocols STRUCTURE AND PROCESS

Effective Governance Teams discuss and agree upon the formal structures and processes, or protocols, used by the Board and Superintendent in their functioning as a team. These structures and processes guide the operation of the Governance Team and determine how they do business. Protocols are the agreements that ensure that all members of the team are operating within their agreed upon roles.

The following protocols were developed at our Governance Workshop.

Protocols to Facilitate Governance Leadership:

TOPIC:	PROTOCOL:
<p style="text-align: center;">Asking Questions in Advance</p>	<p><u>Rationale:</u> We recognize the importance of having our agenda questions answered in advance, because:</p> <ul style="list-style-type: none"> • We believe in the concept of “no surprises.” • It enables the staff to be prepared to provide us with the information we need to make informed decisions. • It enables us to be prepared to deliberate and vote. <p><u>Therefore, we agree that:</u></p> <ul style="list-style-type: none"> • We will make every effort to ask our questions in advance, especially those pertaining to the Consent Agenda. • We will give the Superintendent feedback as to the type of items that are appropriate and inappropriate for inclusion on the Consent Agenda to prevent the necessity of removing items from Consent.

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TOPIC:

PROTOCOL:

<p>Board Meeting Management – Effective Deliberation and Public Comment</p>	<p><u>Rationale:</u></p> <ul style="list-style-type: none"> • The purpose of our Board Meetings is to conduct district business in public. • We want to hear the views of our constituents, but we recognize that an appropriate process must be in place in order to have orderly, effective meetings. <p><u>Therefore:</u></p> <ul style="list-style-type: none"> • The Board President will facilitate Board discussions and manage public input. • When opening public comment, the Board President will refer to the public input guidelines on the board meeting agenda, as stated in BB 9323. • Each agenda item will have a 20-minute time limit for public comment. Three minutes are allotted per person. The board president may ask that the public limit their comments to new information. Board Members will direct their questions/comments to the Board President and not communicate directly with members of the public. • The Board President has discretion to add time to the discussion, if the majority of the board agrees to the additional time. • A timer will be used to manage public input. <p><u>Managing Action items:</u></p> <p>Step 1. The Board President will introduce the item.</p> <p>Step 2. The Board President will open the issue for public comment.</p> <p>Step 3. After public comment is completed, the Board President will close public comment.</p> <p>Step 4. The Superintendent or other staff may provide a presentation of background information and a recommendation, if necessary.</p> <p>Step 5. Board Members may ask questions for clarification.</p> <p>Step 6. The Board will discuss the item.</p> <p>Step 7. The President concludes deliberation by calling for a motion.</p> <p>Step 8. If a motion is made and seconded, the Board will vote on the motion.</p>
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TOPIC:

PROTOCOL:

**Responding
to Staff or
Community
Concerns or
Complaints****Rationale:**

- We care about our constituents and want to hear their concerns, but we recognize that individual Board Members do not have the authority to resolve issues and complaints, as stated in BB 9200.
- We want to ensure that issues are addressed, therefore, it is important to direct constituents to the appropriate person.
- We want to operate with consistency.

Therefore, when a Board Member is approached by a community or staff member with an issue or concern, he/she will:

- **Receive** – Listen without interruption and without preparing a response to the person's issues or concerns, unless it is an issue that may come before us in our judicial role (personnel issues and student discipline). That information will be shared with the entire Board at the appropriate place and time - during the hearing. In that case, we will explain to the complainant that listening to their concern will require us to recuse ourselves when the matter does come before the Board, much the same way that a juror would be removed from the jury box for hearing evidence outside the courtroom during a trial.
- **Repeat** – If it is appropriate for us to listen to the concern, we will paraphrase or ask a clarifying question to ensure understanding of what has been said.
- **Request** – Ask what the person sees as the solution to the problem or concern.
- **Review** – The conversation (and next steps, if any).
- **Redirect** – Put the person back into the system at the appropriate place.
- **Report** - Notify the Superintendent of the conversation so that he has the full picture and can follow through as appropriate and/or necessary.

Issues/Concerns Via Email:

- When Board Members receive an email either individually or as a group, they will thank the individual for the message and inform the sender that they are forwarding the email to the Superintendent so that he can deal with the issue appropriately.

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- The Board Member will then send the message to the Superintendent.
- The Superintendent will circle back to Board Members to keep them informed as to how the matter has been addressed.

We have reviewed and agree to follow the aforementioned governance team norms and protocols in order to support a positive and productive working relationship among the San Dieguito Union High School District Board of Education, Superintendent, staff, students and the community. We shall renew this document annually.

Affirmed on this _____ day of _____, 2018

Beth Hergesheimer, Board
President

Maureen “Mo” Muir, Vice President

Joyce Dalessandro, Clerk

Amy Herman, Trustee

John Salazar, Trustee

Eric Dill, Superintendent