



**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

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

Interim Superintendent
Larry Perondi

**THURSDAY, SEPTEMBER 13, 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, SEPTEMBER 13, 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
 - A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (2A-C)
- 2. **CLOSED SESSION** **6:01 PM**
 - A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
To conference with legal counsel to discuss existing litigation, pursuant to Government Code section 54956.9(a): Case No. 37-2018-00032698-CU-WM-CTL, San Dieguito Union High School District v. San Diego County Board of Education, S.L., a minor Real Party in Interest.
 - 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: San Dieguito Faculty Association / 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
- 5. APPROVAL OF AGENDA
Motion by _____, second by _____, to approve the agenda of September 13, 2018, Regular Board Meeting of the San Dieguito Union High School District, as presented.
- 6. APPROVAL OF MINUTES (3) / AUGUST 16, 2018 BOARD WORKSHOP & REGULAR MEETING & AUGUST 29, 2018 SPECIAL MEETING
Motion by _____, second by _____, to approve the minutes of the August 16, 2018 Board Workshop & Regular Meeting, and the August 29, 2018, Special Meeting, as shown in the attached supplements.

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

- 7. STUDENT UPDATES.....STUDENT BOARD REPRESENTATIVES
 - A. INTRODUCTIONS AND OATH OF OFFICE.....BOARD PRESIDENT
 - B. STUDENT UPDATES.....STUDENT BOARD REPRESENTATIVES
- 8. REPORTS AND UPDATES
 - A. BOARD OF TRUSTEES..... BOARD OF TRUSTEES
 - B. SUPERINTENDENT LARRY PERONDI, INTERIM SUPERINTENDENT
- 9. TORREY PINES HIGH SCHOOL UPDATE ROB COPPO, PRINCIPAL
- 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 trip requests, 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
 - (None Submitted)

13. EDUCATIONAL SERVICES

- A. APPROVAL/RATIFICATION OF AGREEMENTS
 - Approve/ratify entering into the following agreement and authorize Douglas B. Gilbert, Tina Douglas, or Larry Perondi to execute the agreement:
 - 1. Lab Aids, Inc., to provide professional development services for Lab Aid units, during the period August 22, 2018 through June 30, 2019, in an amount not to exceed \$8,750.00, 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 Larry Perondi to execute the agreements:

1. 22nd District Agricultural Association, for lease of facilities for AP testing, during the period May 5, 2019 through May 17, 2019, in an amount not to exceed \$72,722.00, plus labor & equipment rental fees, to be expended from the General Fund/Unrestricted 01-00 and reimbursed by AP Test Service II, LLC as part of the AP Testing Services Agreement.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas, or Larry Perondi to execute the agreements:

1. Edulink Systems, Inc., to renew InTouch parent communication software licenses and software support, District wide, during the period October 1, 2018 through September 30, 2019 and renewing annually, in an amount not to exceed \$15,000.00, to be expended from the General Fund/Unrestricted 01-00.

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 Larry Perondi to execute all pertinent documents:

1. Alliance for African Assistance (ICA), to provide language interpreting services, during the period September 14, 2018 through September 13, 2019, at the rates shown on the attachment, to be expended from the General Fund/Unrestricted 01-00.
2. Autism Spectrum Consultants, Inc., (NPA), to provide non-public agency services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
3. Center for Autism and Related Disorders, Inc., (NPA), to provide non-public agency services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
4. Cinnamon Hills Youth Crisis Center (NPS/RTC), to provide non-public agency/residential treatment center services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
5. Diana Brandin, dba Diana Brandin Realtime Captioning (ICA), to provide communication access of real time translation to students who are deaf and/or hard of hearing, during the period August 28, 2018 through June 30, 2019, at the rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
6. Fred Finch Youth Center (NPS), to provide non-public school services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
7. Heritage Schools, Inc., (NPS/RTC) to provide non-public agency/residential treatment center services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.

8. Kids Behavioral Health of Alaska, Inc., dba Copper Hills (NPS/RTC), to provide non-public agency/residential treatment center services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
9. Mira Costa College District (MOU), to provide opportunity for District instructional aides to assist with Adult Transition Program students enrolled at MCCD classes, during the period September 14, 2018 through June 30, 2019, at no cost to the District.
10. MusicWorx (ICA), to provide group music therapy in an educational setting, during the period July 1, 2018 through June 30, 2019, at the rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
11. New Haven Youth and Family Services (NPA), to provide non-public agency services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
12. Oak Grove Institute Foundation, Inc., (NPS/RTC), to provide non-public agency/residential treatment center services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
13. The Winston School (NPS), to provide non-public school services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
14. UHS of Provo Canyon, Inc., dba Provo Canyon School (NPS/RTC), to provide non-public agency/residential treatment center services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.
15. Vista Hill Foundation, dba Learning Assistance Center and GPS Services (ICA) to provide mental health services to special education students, during the period August 1, 2018 through July 31, 2019, in an amount not to exceed \$307,000.00, to be expended from the General Fund/Restricted 01-00.

D. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas, or Larry Perondi to execute the agreements:

1. Ashley Albers (ICA), renewing the contract to provide occupational therapy assessments and IEP support in an educational setting, during the period July 1, 2018 through June 30, 2019 and renewing annually, at the rate of \$85.00 per hour, to be expended from the General Fund/Restricted 01-00.

E. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

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

1. Student Case No. 2018-098PS, for special education related services through June 30, 2019, in the amount of \$35,500.00.
2. Student Case No. 2018-099PS, for special education related services through March 5, 2019, in the amount of \$144,019.40.
3. Student Case No. 2018-0100PS, for special education related services through June 30, 2019, in the amount of \$24,000.00.
4. Student Case No. 2018-101PS, for special education related services through June 30, 2019, in the amount of \$45,000.00.

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 Larry Perondi to execute the agreements:

1. Accent Electronics, Inc., dba Standard Electronics, Inc., to provide preventative maintenance, repair, and troubleshooting services on fire alarm systems, security systems, electronics and communication systems, and access control systems District wide, during the period October 13, 2018 through October 12, 2019, with automatic renewals terminated by either party with 30-day written notice, in an amount not to exceed \$6,000.00 per year, to be expended from the fund to which the project is charged.
2. Harbottle Law Group, to provide legal services, during the period July 1, 2018 through June 30, 2019, at the rates of \$215.00 an hour for senior counsel, \$205.00 per hour for all other HLG attorneys, and up to \$105.00 per hour for paralegals and other legal support staff, to be expended from the fund to which the service is charged.
3. LDP Associates, Inc., to provide preventative maintenance visits, parts, labor, 24x7 annual tech support, and on-site service for the San Dieguito Union High School District server room back up power supply equipment and air conditioning systems, during the period May 30, 2018 through May 30, 2019, in the amount of \$13,415.00 to be expended from the General Fund/Unrestricted 01-00.
4. The Steinhilber Corporation, dba JJJ Enterprises, to provide preventative maintenance, repair, and troubleshooting services on fire alarm systems, security systems, electronics and communication systems, and access control systems District wide, during the period July 1, 2018 through June 30, 2019, with automatic renewals unless terminated by either party with 30-day written notice, in an amount not to exceed \$6,000.00 per year, to be expended from the fund to which the project is charged.
5. Total Online Protection, LLC dba TOP Electrical, to provide inspection, preventative maintenance, and repair of lighting inverters District wide, during the period September 14, 2018 through September 13, 2019, with automatic renewals unless terminated by either party with 30-day written notice, in an amount not to exceed \$6,000.00 per year, to be expended from the fund to which the project is charged.
6. Zum Services, Inc., to provide extracurricular transportation services for the District's Transportation Department when the companies currently awarded contracts by the district are unable to provide service, for trips scheduled September 14, 2018 through June 30, 2019, at the rates shown on the attachment, in an amount not to exceed \$10,000.00, to be expended from the fund to which the project is charged.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Larry Perondi to execute the agreements:

1. Certified Transportation Services, Inc., Grand Pacific Charter, NCST, Inc., San Diego Scenic Tours, Inc., Sun Diego Charter Co., Sundance Stage Lines, Inc., and WESS Transportation Services, Inc., extending the Extra Curricular Transportation services contract B2016-03, for trips to be scheduled August 21, 2018 through August 20, 2019, with a 3.01% increase in rates as stipulated in the contract, to be expended from the program fund requesting the transportation.

C. AWARD/RATIFICATION OF CONTRACTS

(None Submitted)

D. APPROVAL OF CHANGE ORDERS

Approve Change Order No. 1 to the following projects, and authorize Douglas B. Gilbert, Tina Douglas, or Larry Perondi to execute the change orders:

1. Siemens Industry, Inc. - Building Technologies Division, amending the Prop 39 Phase 2 Project – B2015-02 contract, extending the contract time of performance by 14 calendar days to coincide with the boards acceptance of the project as complete, with no other changes to the contract.

E. ACCEPTANCE OF CONSTRUCTION PROJECTS

Accept the following construction projects as complete, pending the completion of a punch list, and authorize the administration to file a Notice of Completion with the County Recorders' Office:

1. Prop 39 Phase 2 Project – B2015-02, contract entered into with Siemens Industry, Inc. - Building Technologies Division.

F. ADOPTION OF RESOLUTION ESTABLISHING GANN LIMIT

Adopt the resolution establishing the Gann Limit, which identifies the estimated appropriations limit for the current year and actual appropriations for the preceding year, as shown in the attached supplement.

G. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

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

FACILITIES PLANNING & CONSTRUCTION**H. APPROVAL/RATIFICATION OF AGREEMENTS**

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

1. MA Engineers, to provide building commissioning services for the new P Building at Diegueno Middle School, during the period September 14, 2018 through completion, in an amount not to exceed \$4,000.00, plus reimbursable expenses, to be expended from Building Fund Prop 39 – Fund 21-39.
2. MA Engineers, to provide building commissioning services for the new Administration Building at Oak Crest Middle School, during the period September 14, 2018 through completion, in an amount not to exceed \$4,000.00, plus reimbursable expenses, to be expended from Capital Facilities Fund 25-19, General Fund Unrestricted 01-00 and Risk Management Joint Powers Authority.
3. MA Engineers, to provide building commissioning services for the new Arts & Social Sciences Classroom Building at San Dieguito High School Academy, during the period September 14, 2018 through completion, in an amount not to exceed \$28,500.00, plus reimbursable expenses, to be expended from Building Fund Prop 39 – Fund 21-39.
4. Roesling Nakamura Terada Architects, to provide architectural/engineering services for the Torrey Pines High School IV Building, Warehouse Facility & Classroom Project, during the period September 14, 2018 through completion, in an amount not to exceed \$118,710.00, plus reimbursable expenses, to be expended from Mello-Roos Funds and Other Building Fund 21-09.

I. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Larry Perondi to execute the agreements:

1. Roesling Nakamura Terada Architects, to amend contract CA2017-45 for architectural/engineering services for miscellaneous small projects, increasing the amount by \$4,100.00 for a new total of \$52,200.00, to be expended from the fund to which the project is charged.
2. Roesling Nakamura Terada Architects, to amend contract A2013-165 for architectural/engineering services at Torrey Pines High School for audio-video control systems at the Performing Arts Center, increasing the amount by \$500.00 for a new total of \$4,452,591.00, to be expended from Building Fund Prop 39 – Fund 21-39.

J. AWARD/RATIFICATION OF CONTRACTS

(None Submitted)

K. APPROVAL OF CHANGE ORDERS

(None Submitted)

L. ACCEPTANCE OF CONSTRUCTION PROJECTS

(None Submitted)

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

- Motion by _____, second by _____, to approve Consent Agenda Items 11-15, as shown in the attached supplements.
- Roll Call:
Joyce Dalessandro
Beth Hergesheimer
Amy Herman
Maureen “Mo” Muir
John Salazar

DISCUSSION / ACTION ITEMS..... (ITEM 16 - 23)

16. APPROVAL OF TENTATIVE AGREEMENT / BETWEEN SDUHSD & CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA), CHAPTER #241, 2017-18 SCHOOL YEAR / AND APPROVAL OF REVISED BP 4231 ATTACHMENT A, “CLASSIFIED EMPLOYEES SALARY SCHEDULE”

Motion by _____, second by _____, to approve the Tentative Agreement with the California School Employees Association (CSEA), Chapter #241, and salary increases for all classified employees, and approve revised BP 4231 Attachment A, “Classified Employees Salary Schedule”, increasing the salary increment by 0.5%, effective July 1, 2017, as shown in the attached supplements.

17. ADOPTION OF RESOLUTION / SUFFICIENCY OF INSTRUCTIONAL MATERIALS, 2018-19

A. PUBLIC HEARING

- Open Hearing
- Call for Public Comment
- Close Hearing

B. ADOPTION OF RESOLUTION / SUFFICIENCY OF INSTRUCTIONAL MATERIALS, 2018-19

Motion by _____, second by _____, to adopt the Resolution, Sufficiency of Instructional Materials, 2018-19, making determination that every pupil has sufficient textbooks or instructional materials, as shown in the attached supplement.

- Roll Call

18. APPROVAL OF DISTRICT VISUAL AND PERFORMING ARTS STRATEGIC PLAN
Motion by _____, second by _____, to approve the District Visual and Performing Arts Strategic Plan, as shown in the attached supplements.
19. APPROVAL OF CALIFORNIA SCALE-UP MTSS STATEWIDE (SUMS) GRANT AGREEMENT
Motion by _____, second by _____, to approve the California Scale-Up MTSS Statewide (SUMS) Grant Agreement, as shown in the attached supplements.
20. ACCEPTANCE OF REST HAVEN CHILDREN'S HEALTH FUND (RHCHF) GRANT AWARD
Motion by _____, second by _____, to accept the Rest Haven Children's Health Fund Grant Award to purchase one Welch Allyn Spot Vision Screener Package with a 5-Year Warranty, as shown in the attached supplement.
21. CERTIFICATION OF THE 2017-18 UNAUDITED ACTUALS
Motion by _____, second by _____, to certify the 2017-18 Unaudited Actual Income and Expenditures, as shown in the attached supplements.
22. SAFETY UPDATE / APPROVAL OF AGREEMENT
 - A. SAFETY UPDATE
 - B. APPROVAL OF AGREEMENT
Motion by _____, second by _____, to approve entering into an agreement PBK Architects, to provide architectural/engineering services for perimeter security at Canyon Crest Academy, during the period September 14, 2018 through completion, in an amount not to exceed \$24,000.00, plus reimbursable expenses, to be expended from Mello-Roos Funds, and authorize Douglas B. Gilbert, Tina Douglas or Larry Perondi to execute the agreement.
23. ADOPTION OF RESOLUTION AUTHORIZING PREPAYMENT OF CERTAIN OUTSTANDING INDEBTEDNESS OF COMMUNITY FACILITIES DISTRICT NO. 94-1; ADOPTION OF RESOLUTIONS AUTHORIZING THE ISSUANCE AND SALE OF COMMUNITY FACILITIES DISTRICT NO. 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, AND 03-1 SPECIAL TAX REVENUE BONDS; PRESCRIBING THE TERMS OF SALE; AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS (Link to A-I Supporting Documents: [Item 23A-I Resolutions](#))
 - A. ADOPTION OF RESOLUTION AUTHORIZING PREPAYMENT OF CERTAIN OUTSTANDING INDEBTEDNESS OF COMMUNITY FACILITIES DISTRICT NO. 94-1 OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT AND THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES IN CONNECTION THEREWITH AND CERTAIN RELATED ACTIONS.
Motion by _____, second by _____, to adopt the resolution authorizing prepayment of certain outstanding indebtedness of Community Facilities District No. 94-1 and the execution of necessary documents and certificates in connection therewith and certain related actions, as shown in the attached supplement.
 - Roll Call
 - B. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 94-2 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.
Motion by _____, second by U, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 94-2 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.
 - Roll Call

- C. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 94-3 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 94-3 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- D. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 95-1 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 95-1 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- E. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 95-2 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 95-2 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- F. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 99-1 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 99-1 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- G. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 99-2 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 99-2 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- H. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 99-3 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 99-3 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

- I. ADOPTION OF RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF THE SAN DIEGUITO UNION HIGH SCHOOL COMMUNITY FACILITIES DISTRICT NO. 03-1 SPECIAL TAX REVENUE BONDS, SERIES 2018; PRESCRIBING THE TERMS OF SALE AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS.

Motion by _____, second by _____, to adopt the resolution approving the issuance and sale of the San Dieguito Union High School Community Facilities District No. 03-1 Special Tax Revenue Bonds, Series 2018 prescribing the terms of sale and approving forms of documents and authorizing execution of necessary documents and certificates and related actions, as shown in the attached supplement.

- Roll Call

INFORMATION ITEMS.....(ITEMS 24 - 33)

24. PROPOSED REVISED / DELETED BOARD POLICIES / ADMINISTRATIVE SERVICES

- A. BP 6173, EDUCATION FOR HOMELESS CHILDREN (REVISED)
- B. AR 6173.1/AR-1, EDUCATION FOR HOMELESS CHILDREN (REVISED)
- C. EX 6173 EXHIBIT, EDUCATION FOR HOMELESS CHILDREN (NEW EXHIBIT)
- D. BP 6173, HOME AND HOSPITAL INSTRUCTION (DELETED)

This item is being submitted for 1st read and will be resubmitted for action on October 11, 2018.

25. ANNUAL REPORT OF PERSONNEL COMMISSION (2017-2018)

- A. DIRECTOR’S SUMMARY OF REPORT
- B. ANNUAL REPORT

This item is being submitted as information only.

26. BUSINESS SERVICES UPDATE..... TINA DOUGLAS, ASSOCIATE SUPERINTENDENT

27. EDUCATIONAL SERVICES UPDATE.....BRYAN MARCUS, INTERIM ASSOCIATE SUPERINTENDENT

28. HUMAN RESOURCES UPDATECINDY FRAZEE, ASSOCIATE SUPERINTENDENT

29. ADMINISTRATIVE SERVICES UPDATE MARK MILLER, ASSOCIATE SUPERINTENDENT

30. FUTURE AGENDA ITEMS

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

- A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

To conference with legal counsel to discuss existing litigation, pursuant to Government Code section 54956.9(a): Case No. 37-2018-00032698-CU-WM-CTL, San Dieguito Union High School District v. San Diego County Board of Education, S.L., a minor Real Party in Interest.

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: San Dieguito Faculty Association / California School Employees Association

32. REPORT FROM CLOSED SESSION (AS NECESSARY)

33. ADJOURNMENT

The next regularly scheduled Board Meeting is scheduled on [Thursday, October 11, 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.



Union High School District

MINUTES

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

Interim Superintendent
Larry Perondi

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
BOARD WORKSHOP

THURSDAY, AUGUST 16, 2018
5:00 PM

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

The Governing Board of the San Dieguito Union High School District held a Board Workshop on Thursday, August 16, 2018, at the above location.

Attendance / Board:

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

Attendance / District Management:

Larry Perondi, Interim Superintendent
Mike Grove, Ed.D., Associate Superintendent, Educational Services (Absent)
Cindy Frazee, Associate Superintendent, Human Resources
Mark Miller, Ed.D., Associate Superintendent, Administrative Services
Tina Douglas, Associate Superintendent, Business Services
Bryan Marcus, Principal, La Costa Canyon High School
Joann Schultz, Executive Assistant, Business Services / Recording Secretary

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 5:00 PM.

2. PUBLIC COMMENTS REGARDING ITEM #3

None presented.

INFORMATION ITEMS

3. DIVISION UPDATES

- A. ADMINISTRATIVE SERVICES
- B. BUSINESS SERVICES
- C. EDUCATIONAL SERVICES
- D. HUMAN RESOURCES

Division updates were presented by Mr. Miller, Ms. Douglas, Mr. Marcus in Dr. Grove's absence, and Ms. Frazee, as presented.

4. ADJOURNMENT

The meeting was adjourned at 5:30 p.m.

Joyce Dalessandro, Board Clerk

Date

Larry Perondi, Interim Superintendent

Date



Union High School District

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

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

Interim Superintendent
Larry Perondi

AUGUST 16, 2018

THURSDAY, AUGUST 16, 2018
6:30 PM

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

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

- 1. CALL TO ORDER..... 5:30 PM
President Hergesheimer called the meeting to order at 5:30 p.m.
 - A. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS (2A-D)
None presented.
- 2. CLOSED SESSION 5:31 PM
Board Members convened to Closed Session at 5:31 p.m. in the Technology Lab/Suite 206 to discuss the following:
 - A. STUDENT DISCIPLINE / EXPULSIONS/SUSPENDED EXPULSIONS/READMITS
To consider and/or deliberate on student discipline matters. (Case #2016-014SD & #2018-085SD)
 - 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. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
To conference with legal counsel to discuss existing litigation, pursuant to Government Code section 54956.9(a): Case No. 37-2018-00032698-CU-WM-CTL, San Dieguito Union High School District v. San Diego County Board of Education, S.L., a minor Real Party in Interest.
 - 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: San Dieguito Faculty Association / California School Employees Association

**Immediately following this item, at 6:44 pm, the Board temporarily adjourned and summoned a meeting of the San Dieguito School Facilities Financing Authority; then reconvened the regular meeting at 6:45 pm.*

REGULAR MEETING / OPEN SESSION..... 6:45 PM

ATTENDANCE

BOARD OF TRUSTEES

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

DISTRICT ADMINISTRATORS / STAFF

Larry Perondi, Interim Superintendent
Tina Douglas, Associate Superintendent, Business Services
Cindy Frazee, Associate Superintendent, Human Resources
Mike Grove, Ed.D., Associate Superintendent, Educational Services (Absent)
Mark Miller, Associate Superintendent, Administrative Services
Bryan Marcus, Interim Associate Superintendent, Educational Services
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

3. RECONVENE REGULAR MEETING / CALL TO ORDER

A. WELCOME / MEETING PROTOCOL REMARKS

The regular meeting of the Board of Trustees was called to order at 6:45 p.m. by President Beth Hergesheimer. Ms. Schultz read the meeting protocol instructions.

B. PLEDGE OF ALLEGIANCE

President Hergesheimer led the Pledge of Allegiance.

4. REPORT OUT OF CLOSED SESSION / ACTION

A. REPORT OUT OF CLOSED SESSION

President Hergesheimer reported out the following from Closed Session:

On June 7, 2018, the Governing Board reported out of closed session pursuant to Government Code Section 54957.1(a)(2) that the District had authorized its legal counsel to initiate legal action.

Subsequently, legal action has formally been initiated and there has been inquiry from the public. Accordingly, pursuant to Government Code Section 54957.1(a)(2), the Board supplements its prior report and minutes of the closed session meeting of June 7, 2018, as follows:

Motion by Ms. Dalessandro, seconded by Ms. Muir, to grant authority to legal counsel to initiate legal action in Superior Court for a Petition for Writ of Administrative Mandate. The adverse parties are (1) the San Diego County Office of Education, Respondent, and S.L., Real Party in Interest.

No action was taken in Closed Session tonight.

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

PUBLIC COMMENTS: Lea Wolf spoke in support of students and requested the Board to provide training to students of what is appropriate behavior.

1. CASE #2016-014SD

Motion by Mr. Salazar, seconded by Ms. Muir, to approve the readmission from expulsion of Case #2016-014SD, effective August 17, 2018.

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

2. CASE #2018-085SD

A. Motion by Mr. Salazar, seconded by Ms. Herman, to approve the expulsion of Case #2018-085SD, for violation of California Education Code sections 48900 (a)(1), effective August 17, 2018 through August 17, 2019.

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

B. Motion by Mr. Salazar, seconded by Ms. Dalessandro, to approve suspending the expulsion order of Case #2018-085SD, for violation of California Education Code sections 48900 (a)(1), effective August 17, 2018.

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

5. APPROVAL OF AGENDA

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the agenda of August 16, 2018, Regular Board meeting of the San Dieguito Union High School District, as presented, except for Item #12A, Personnel Reports, was pulled from the Consent Agenda. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

6. APPROVAL OF MINUTES (3) / JULY 26, 2018 REGULAR MEETING & AUGUST 9, 2018 SPECIAL MEETINGS

Motion by Ms. Muir, seconded by Ms. Herman, to approve the minutes of the July 26, 2018 Regular Meeting, and two August 9, 2018 Special Meetings, as presented. BOARD Ayes: Dalessandro, Hergesheimer, Herman; Noes: None; Abstain: Mur, Salazar.

Motion unanimously carried.

NON-ACTION ITEMS(ITEMS 7 - 10)

7. STUDENT UPDATES.....NONE DURING SUMMER BREAK

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

A. BOARD OF TRUSTEES

All Board members attended the two Special Meetings held on August 9, 2018, and the Board Workshop and San Dieguito Public Facilities Financing Authority held prior to tonight’s meeting.

Mr. Salazar had nothing to report.

Ms. Herman attended the Leadership Team Inservice at Earl Warren MS (EWMS), and the new teacher luncheon at Canyon Crest Academy.

Ms. Muir thanked staff for the division updates at the Board Workshop, attended the faculty luncheon at CCA, thanked Mr. Perondi for hiring good people, reported on her son Scotland’s activities at school, and requested three items be added to future agenda items, as shown under Item 27, Future Agenda Items.

Ms. Dalessandro also attended the Leadership Team Inservice, met with Mr. Perondi to review the agenda, attended the San Dieguito Faculty Association sponsored new teacher luncheon at CCA, and the Encinitas City School Liaison Committee meeting.

Ms. Hergesheimer attended the Leadership Team Inservice, the San Dieguito Faculty Association sponsored new teacher luncheon, and the Encinitas City School Liaison Committee meeting.

B. SUPERINTENDENT’S REPORTS, BRIEFINGS, LEGISLATIVE UPDATES.....

.....LARRY PERONDI, INTERIM SUPERINTENDENT

Mr. Perondi provided an update regarding the Leadership Team Inservice, the Safety Adhoc Committee meeting and acknowledged SDFA’s involvement in the committee, and visited with students today at La Costa Canyon High School. He also introduced Dr. Justin Cunningham who was recently appointed as the Board appointed Personnel Commissioner.

9. SANDY HOOK PROMISE UPDATE MARK MILLER, ASSOC SUPERINTENDENT, ADMINISTRATIVE SVCS

Mr. Miller gave a brief update on the Sandy Hook Promise (SHP) program, and introduced Mr. Timothy Makris, Co-Founder and Managing Director and Ms. Annie Praino of Sandy Hook Promise. Mr. Makris provided an overview regarding the services provided by SHP including their focus on prevention, how to identify individuals who may be at-risk of hurting themselves or others, and their work on national policy. Programs are delivered at no cost, targeted at middle school and high school students, connectedness, and identifying and teaching signs of suicide. He provided information on the Say Something program which teaches schools how to access signs and conduct a threat assessment, and educates students and adults around them. SHP requires programs be embedded in student clubs in order to sustain the programs, has trained over 3 ½ million students and the training is growing. They have a comprehensive portfolio of programs including Say Something and SARS which concentrates on social media, an anonymous reporting system, using an app for reporting, and 24-

ITEM 6

hour crisis line. Tips received are triaged at a crisis center, staff works with school district to push information to school, local law enforcement, or assess as a non-life threatening incident. All training is conducted in person for students, staff, and local law enforcement. Next steps will be to enter into a Memorandum of Understanding (MOU) with the district.

PUBLIC COMMENTS: Kristin Gibson thanked the district for the bringing the Sandy Hook Promise program to the district, and requested the district to collaborate with 5th & 6th grade school children from the Del Mar Union School District in their transition to middle school; Lea Wolf asked about social media being a reliable source and the reaction to comments, and how do you recognize false accusations versus the real ones.

Mr. Miller reported that the goal is to submit the MOU at the September board meeting, and that staff will be spending September and October to identify clubs, and October through December to work on training staff.

10. PUBLIC COMMENTS

Stephan Lukashev commented on his support the Swim24Challenge, a swim fundraising challenge to help kids; Lea Wolf commented on the way the Board makes decisions that harms students, its fiduciary responsibility to students, and met with the District Attorney regarding violations by Board members (*a handout is available in the Superintendent's Office upon request*), and requested that the Board wait until after the election in November to select the new superintendent; Heather Dugdale commented about drug use, safety, and health and wellness of our students, the uncivility of two board members, the new candidates running in three trustee areas, the Sandy Hook Promise program and safety, getting back to the goal of educating our students, the board members who support and attend district events, and thanked Board Members Joyce Dalessandro, Beth Hergesheimer and Amy Herman for their service to the district; Amy Flicker thanked Mr. Salazar and Ms. Herman for their service to the district, and requested planning around a better parent notification system, and include law enforcement training around special education and ESL students in the school safety plans.

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

*Items #12A was pulled from the Consent Agenda, as shown above under Item #5, Approval of Agenda.

Motion by Ms. Herman, seconded by Ms. Dalessandro, to approve Consent Agenda Items #11-15, except for Item #12A, Personnel Reports, as presented. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

ITEM #12A - Motion by Ms. Dalessandro, seconded by Ms. Herman, to approve Consent Agenda Item #12A, as revised. BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.

Motion unanimously carried.

11. SUPERINTENDENT

A. GIFTS AND DONATIONS

Accept the gifts and donations, as presented.

B. FIELD TRIP REQUESTS

Accept the field trips, as presented.

12. HUMAN RESOURCES

**Item #12A was pulled from the Consent Agenda and voted on separately, as shown above.*

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 revised.

B. APPROVAL/RATIFICATION OF AGREEMENTS

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

1. National University, to provide student interns, beginning August 17, 2018 and continuing until terminated with 30-day advance notice, at no cost to the District.
2. United States University, to provide student teachers, beginning August 17, 2018 and continuing until terminated with 30-day advance notice, 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)

C. APPROVAL OF 2018-19 SCHOOL BELL SCHEDULES

Approve the 2018-19 bell schedules for Carmel Valley, Diegueño, Earl Warren, Oak Crest and Pacific Trails Middle Schools, and Canyon Crest Academy, La Costa Canyon High School, San Dieguito High School Academy, Sunset Continuation High School and Torrey Pines High School, as presented.

SPECIAL EDUCATION

D. 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. Community School of San Diego (NPS), to provide Non-Public School services to special education students, during the period July 1, 2018 through June 30, 2019, at the NCCSE approved rates shown on the attachment, to be expended from the General Fund/Restricted 01-00.

E. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

(None Submitted)

F. 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. 2018-096 PS, for special education related services through June 30, 2020, in the amount of \$30,000.00.
2. Student Case No. 2018-097 PS, for special education related services through June 30, 2019, in the amount of \$15,520.00.

PUPIL SERVICES

G. APPROVAL/RATIFICATION OF AGREEMENTS

(None Submitted)

H. 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. Countywide Equipment Specialists, to provide maintenance and repair to transportation garage equipment, during the period July 1, 2018 through June 30, 2019, in an amount not to exceed \$5,000.00, to be expended from the General Fund/Unrestricted 01-00.
2. Erickson Law Firm, A.P.C., to provide legal and consultant services, during the period July 26, 2018 until terminated by the District or by Erickson Law Firm per the terms of the contract, at the rates shown on the attachment, to be expended from the General Fund/Unrestricted 01-00.
3. Lunch Assist, Inc., to provide administrative review consultation services for Nutrition Services, during the period August 17, 2018 through June 30, 2019, in an amount not to exceed \$5,200.00, to be expended from the Cafeteria Fund 13-00.
4. ModSpace, Inc., for the lease of temporary office buildings at La Costa Canyon High School for the Transportation Department offices, during the period September 9, 2018 to September 8, 2020, in an amount not to exceed \$532.00 per month, to be expended from the General Fund/Unrestricted 01-00.
5. Rancho Santa Fe Security Systems, Inc. to provide unarmed security guards/officers, and/or private patrol, and/or other event staffing and/or other security services at events held throughout the District, during the period July 1, 2018 through June 30, 2019, until terminated by either party with thirty (30) day prior written notice, at the rates shown on the attachment, to be expended from the fund to which the project is charged.
6. S&R Towing, to provide towing of vehicles and container relocation services, during the period August 17, 2018 through June 30, 2019, in an amount not to exceed \$20,000.00, to be expended from the fund to which the project is charged.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Douglas B. Gilbert, Tina Douglas or Larry Perondi to execute the agreements:

1. Door Service & Repair, Inc. (DSR), amending the contract for preventative maintenance and minor repairs on various types and sizes of rolling steel doors to include preventative maintenance for 16 swing personnel doors, increasing the not to exceed amount by \$9,135.00 for a new not to exceed annual amount of \$15,135.00, with no other changes to the contract, to be expended from the General Fund/Unrestricted 01-00.

C. AWARD/RATIFICATION OF CONTRACTS

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

1. So Cal Dominoids, Inc. dba Domino's Pizza, for Pizza Supplies B2019-02, during the period August 17, 2018 through August 16, 2019, with options to renew two additional one year periods, at the unit prices of \$8.00 per pizza and \$1.89 for breadsticks with sauce to service Earl Warren Middle School, Carmel Valley Middle School, Canyon Crest Academy, Torrey Pines High School, and Pacific Trails Middle School, to be expended from the Cafeteria Fund 13-00.

D. APPROVAL OF CHANGE ORDERS
(None Submitted)

E. ACCEPTANCE OF CONSTRUCTION PROJECTS
(None Submitted)

F. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

1. Purchase Orders
2. 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. San Diego Gas & Electric Company, to provide generator output metering at La Costa Canyon High School, during the period August 17, 2018 through the life of the solar array system, in an amount not to exceed \$28,148.00, to be expended from Mello-Roos Funds.
2. Stuart Engineering, to provide Storm Water Pollution Prevention Plan (SWPPP) services district wide, during the period August 17, 2018 through August 16, 2023, unless terminated with 30 days' notice, at the rates established in the proposal, to be expended from the fund to which the project is charged.
3. Twining, Inc., to provide Storm Water Pollution Prevention Plan (SWPPP) services district wide, during the period August 17, 2018 through August 16, 2023, unless terminated with 30 days' notice, at the rates established in the proposal, to be expended from the fund to which the project is charged.
4. Berger Abam, Inc., to provide Storm Water Pollution Prevention Plan (SWPPP) services district wide, during the period August 17, 2018 through August 16, 2023, unless terminated with 30 days' notice, at the rates established in the proposal, to be expended from the fund to which the project is charged.
5. Digital Networks Group, Inc., to provide and install multimedia equipment at Diegueno Middle School Buildings B & G, during the period August 17, 2018 through completion, in an amount not to exceed \$60,084.04, to be expended from Building Fund Prop 39 – Fund 21-39.
6. Law Offices of Perry Israel, to provide tax advice on qualified school construction bonds, during the period August 17, 2018 through August 16, 2019, at the rates established in the proposal, to be expended from General Fund Unrestricted – 01-00.
7. MA Engineers, to provide building commissioning services for the Oak Crest Middle School Science Classroom Building, during the period August 17, 2018 through completion, in an amount not to exceed \$20,000.00 plus reimbursable expenses, 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. Roesling Nakamura Terada Architects, to amend contract CA2017-45 for architectural/engineering services for miscellaneous small projects, increasing the amount by \$4,400.00 for a new total of \$48,100.00, and extending the term through April 6, 2020, to be expended from the fund to which the project is charged.

ITEM 6

2. Mobile Modular Management Corporation, to renew contract CB2014-16 for lease of a 36x40 relocatable art classroom building at San Dieguito High School Academy, increasing the amount by \$15,346.00 for a new total of \$95,059.00, and extending the term through August 11, 2019, to be expended from Capital Facilities Fund 25-19.

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. White's Steel, Inc., Bid Package #3 Structural Steel & Miscellaneous Metals, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, extending the contract date by 92 days.
2. Brady SoCal, Inc., Combination Bid Package #4 General Construction and Bid Package #5 Finishes, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, decreasing the amount by \$2,599.00 for a new total of \$1,092,159.00 and extending the contract date by 92 days, to be expended from Building Fund Prop 39 – Fund 21-39 and North City West School Facilities Financing Authority.
3. Chapman Air Systems, Inc., dba WR Robbins Company, Bid Package #7 Mechanical, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, decreasing the amount by \$12,002.00 for a new total of \$265,742.00, extending the contract date by 92 days, to be expended from Building Fund Prop 39 – Fund 21-39 and North City West School Facilities Financing Authority.
4. Fredricks Electric, Inc., Bid Package #8 Electrical, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, decreasing the amount by \$1,582.00 for a new total of \$607,724.00, extending the contract date by 92 days, to be expended from Building Fund Prop 39 – Fund 21-39 and North City West School Facilities Financing Authority.
5. Sylvester Roofing Company, Inc., Bid Package #11 Roofing, Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, extending the contract date by 92 days.

K. ACCEPTANCE OF CONSTRUCTION PROJECTS

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

1. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #3 Structural Steel & Miscellaneous Metals, contract entered into with White's Steel, Inc.
2. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Combination Bid Package #4 General Construction and Bid Package #5 Finishes, contract entered into with Brady So Cal, Inc.
3. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #7 Mechanical, contract entered into with Chapman Air Systems, Inc., dba WR Robbins Company.
4. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #8 Electrical, contract entered into with Fredricks Electric, Inc.
5. Carmel Valley Middle School Music Classroom Building & Site Improvements Project CB2017-10, Bid Package #11 Roofing, contract entered into with Sylvester Roofing Company, Inc.

DISCUSSION / ACTION ITEMS(ITEM 16 - 22)

16. APPROVAL OF CALIFORNIA SCALE-UP MTSS STATEWIDE (SUMS) GRANT AGREEMENT

This item was tabled to the next meeting.

17. SAFETY UPDATE / ADOPTION OF PROPOSED REVISED BOARD POLICIES (3)

A. SAFETY UPDATE

Mr. Perondi reported on the upcoming Safety Adhoc Committee of which two board members were appointed, and their initial work to establish priorities, align resources, and determine the scope, purpose, and outcomes of the committee. He shared a new student ID badge with added emergency contact information printed on the back of the ID. At the recent Leadership Team Meeting, the emphasis that words have meaning and educating students to use and choose your words carefully was addressed. The committee will be coalescing safety and resources as well as updating the website.

Ms. Douglas provided a safety update on physical security, cameras installed at Torrey Pines HS, signage to be installed, training on the Raptor system is to start next week, and special education plan will be incorporated into the school safety emergency plans and will be reviewed/shared with law enforcement agencies.

B. ADOPTION OF PROPOSED NEW / REVISED BOARD POLICIES (3) / BUSINESS SERVICES

Motion by Ms. Herman, seconded by Ms. Dalessandro, to adopt the proposed new/ revised Board Policies (3), as presented and as follows:

1. BP 3515.7, FIREARMS ON SCHOOL GROUNDS (NEW)
2. BP 3516, EMERGENCIES AND DISASTER PREPAREDNESS PLAN (NEW)
3. BP 4157, EMPLOYEE SAFETY (REVISED)

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.
Motion unanimously carried.

18. ADOPTION OF PROPOSED REVISED/DELETED BOARD POLICIES (3) / BUSINESS SERVICES

Motion by Ms. Dalessandro, seconded by Ms. Herman, to adopt the proposed revised/deleted Board Policies (3), as presented and as follows:

1. BP 1112.4, DISTRICT AND SCHOOL WEBSITES (DELETE)
2. BP 1113, DISTRICT AND SCHOOL WEBSITES (REVISED)
3. BP 1325, ADVERTISING AND PROMOTION (REVISED)

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.
Motion unanimously carried.

19. APPROVAL OF COMPLETION OF THE TORREY PINES HS EMERGENCY REPAIR ELEVATOR PROJECT

Motion by Ms. Muir, seconded by Ms. Herman, to approve the completion of the Torrey Pines High School emergency repair elevator project with Guardian Elevator Mechanical Services Inc.

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.
Motion unanimously carried.

20. APPROVAL OF DISTRICT VISUAL AND PERFORMING ARTS STRATEGIC PLAN

This item was tabled to the next meeting.

21. APPROVAL OF APPOINTMENT AND EMPLOYMENT CONTRACT / INTERIM ASSOCIATE SUPERINTENDENT OF EDUCATIONAL SERVICES

Motion by Ms. Dalessandro, seconded by Ms. Muir, to approve the appointment of Mr. Bryan Marcus as the Interim Associate Superintendent of Educational Services, and approve entering into an employment contract, commencing August 17, 2018 and continuing through January 25, 2019, for a salary in the amount of \$93,957.00 for that period, plus benefits, as presented.

BOARD Ayes: Dalessandro, Hergesheimer, Herman, Muir, Salazar; Noes: None; Abstain: None.
Motion unanimously carried.

22. VIDEO STREAMING OF BOARD MEETINGS

Mr. Perondi provided an update on the ADA requirements of live streaming and the recording of Board meetings, the \$50,000+ cost to purchase software to provide closed captioning, and additional cost of staff to edit/use the software. If the Board meetings are video recorded and uploaded after the meeting, YouTube would provide the close captioning at no cost.

The Board held a discussion on the parameters of video streaming, recording and archival of Board meeting recordings and provided direction to staff to video record and archive the board meeting recordings, and post the video within 72 business hours.

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

- 23. BUSINESS SERVICES UPDATE TINA DOUGLAS, ASSOCIATE SUPERINTENDENT
None presented.
- 24. EDUCATIONAL SERVICES UPDATEMIKE GROVE, ED.D., ASSOCIATE SUPERINTENDENT
None presented.
- 25. HUMAN RESOURCES UPDATECINDY FRAZEE, ASSOCIATE SUPERINTENDENT
None presented.
- 26. ADMINISTRATIVE SERVICES UPDATE MARK MILLER, ASSOCIATE SUPERINTENDENT
None presented.
- 27. FUTURE AGENDA ITEMS – Ms. Muir requested the following: 1) an exploratory meeting to enter into a partnership with City of Encinitas for a Performing Arts Center, 2) a district pool, and 3) to hire a professional fundraising person and a grant writing person.
- 28. ADJOURNMENT TO CLOSED SESSION – The Board took a break at 7:59 pm before adjourning to closed session at 8:06 pm.
- 29. REPORT FROM CLOSED SESSION – The Board reconvened the meeting at 8:21 pm and there was nothing to report.
- 30. ADJOURNMENT OF MEETING – The meeting adjourned at 8:22 p.m.

Joyce Dalessandro, Board Clerk

Date

Larry Perondi, Interim Superintendent

Date



Union High School District

MINUTES

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

Interim Superintendent
Larry Perondi

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL MEETING

WEDNESDAY, AUGUST 29, 2018
4:45 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, August 29, 2018, at the above location.

Attendance / Board:

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

Attendance / District Management:

Larry Perondi, Interim Superintendent (Absent)
Cindy Frazee, Associate Superintendent, Human Resources (Absent)
Tina Douglas, Associate Superintendent, Business Services (Absent)
Mike Grove, Ed.D., Associate Superintendent, Educational Services (Absent)
Bryan Marcus, Interim Associate Superintendent, Educational Services (Absent)
Mark Miller, Associate Superintendent, Administrative Services (Absent)
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

1. CALL TO ORDER

President Hergesheimer called the meeting to order at 4:46 PM to receive public comments regarding Closed Session Item #2B and reported that Item #2A was tabled.

A. PUBLIC COMMENTS REGARDING CLOSED SESSION

None presented.

2. CLOSED SESSION

President Hergesheimer convened to Closed Session at 4:47 p.m. to discuss the following:

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code section 54956.9(a)):

Conference with legal counsel to discuss existing litigation: Case No. 37-2018-00032698-CU-WM-CTL, San Dieguito Union High School District v. San Diego County Board of Education, S.L., a minor Real Party in Interest.

This item was tabled.

B. PUBLIC EMPLOYEE APPOINTMENT / EMPLOYMENT (Government Code section 54957)

TITLE: SUPERINTENDENT

- The Board screened applicants and identified possible semifinalists for the position of Superintendent.

3. RECONVENE MEETING / REPORT OUT OF CLOSED SESSION

The meeting was reconvened to Open Session at 6:44 p.m. by President Beth Hergesheimer and reported that there was nothing to report out of Closed Session.

4. ADJOURNMENT

The meeting was adjourned at 6:45 p.m.

Joyce Dalessandro, Clerk

Date

Larry Perondi, Interim Superintendent

Date

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 4, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED AND SUBMITTED BY: Larry Perondi, Interim 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
September 13, 2018

ITEM 11A

Item #	Donation	Description	Donor	Department	School Site
1	\$337.22	Music Support Costs	Oak Crest Middle School Band Boosters	Music	OCMS
2	\$978.98	Music Support Costs	Pacific Trails Middle School Foundation	Music	PTMS
3	\$95.96	Music Support Costs	Pacific Trails Middle School Foundation	Music	PTMS
4	\$16,535.06	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
5	\$304.71	Field Trip - Envision Theatre Arts - Cygnet Theater	Canyon Crest Academy Foundation	Art	CCA
6	\$1,950.00	Supplemental Support Costs	La Costa Canyon High School Foundation	Administration	LCCHS
7	\$4,710.02	Supplemental Support Costs	La Costa Canyon High School Foundation	Administration	LCCHS
8	\$87,726.27	Floater Coaches - Spring 2017-18	Canyon Crest Academy Foundation	Athletics	CCA
9	\$898.52	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
10	\$1,179.07	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
11	\$411.31	Supplemental Support Costs	San Dieguito Academy Foundation	Administration	SDHSA
12	\$2,009.27	Floater Coaches - Fall 2017-18	La Costa Canyon High School Foundation	Athletics	LCCHS
13	\$400.98	Supplemental Support Costs	Pacific Trails Middle School PTSA	Administration	PTMS
14	\$55,752.34	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
15	\$105.25	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
16	\$829.71	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
17	\$2,687.18	Supplemental Support Costs	Torrey Pines High School Foundation	Administration	TPHS
18	\$63,680.94	Supplemental Support Costs	Canyon Crest Academy Foundation	Administration	CCA
		*Donated Items:			
	\$240,592.79	Monetary Donations			
	\$0.00	*Value of Donated Items			
	\$240,592.79	TOTAL VALUE			

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 17, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Bryan Marcus
Interim Associate Superintendent of
Educational Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL / RATIFICATION OF FIELD TRIP
REQUESTS

EXECUTIVE SUMMARY

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

RECOMMENDATION:

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

FUNDING SOURCE:

As listed on the attached supplement.

FIELD TRIP REQUESTS
SDUHSD BOARD MEETING
September 13, 2018

ITEM 11B

Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Total Cost Estimate	Funding Source
Magnusson Bennett	Ruth Laura	SDHSA AVID	40	4	AVID College Trip	San Jose	CA	2 Days	\$14,702.00	SDHSA Parent Donations, AVID ASB, Encinitas Coastal Rotary Donations
Hildebrand	Kaitlin	TPHS Cross Country	14	4	Cross Country Invitational	Palo Alto	CA	1 Day	\$300.00	TPHS Parent Donations
Orfield	Michael	CCA Speech & Debate	25	1	"Jack Howe Invitational" Speech & Debate Tournament	Long Beach	CA	None	\$250 per student	CCA Fundraising / Parent Donations
Payne	Marinee	TPHS TP Players Community	22	2	CA Educational Theatre Association Festival	Fullerton	CA	1 Day	\$100.00	TPHS Fundraising / Parent Donations
Payne	Marinee	TPHS Student Volunteers	24	2	Fullerton College Theatre Festival	Fullerton	CA	1 Day	\$100.00	TPHS Fundraising / Parent Donations
Bolig	Lily	SDHSA Speech & Debate	35	6	Speech & Debate Invitational Tournament	Cypress	CA	1 Day	\$35.00 per student	SDHSA Fundraising / ASB Account
Bolig	Lily	SDHSA Speech & Debate	5	2	Speech & Debate Invitational Tournament	Los Angeles	CA	None	\$40 per student	SDHSA Fundraising
Bolig	Lily	SDHSA Speech & Debate	5	2	Speech & Debate Berkeley Tournament	Berkeley	CA	None	\$100 per student	SDHSA Fundraising
Bolig	Lily	SDHSA Speech & Debate	35	5	Speech & Debate National Qualifier	Rancho Cucamonga	CA	None	\$30 per student	SDSHSA Fundraising / ASB

**FIELD TRIP REQUESTS
SDUHSD BOARD MEETING
September 13, 2018**

ITEM 11B

Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Total Cost Estimate	Funding Source
Bolig	Lily	SDHSA Speech & Debate	35	5	Speech & Debate Invitational Tournament	Montebello	CA	None	\$30 per student	SDHSA Fundraising
Bolig	Lily	SDHSA Speech & Debate	10	5	Speech & Debate State Tournament	Long Beach	CA	1 Day	\$100 per student	SDHSA Fundraising
Bolig	Lily	SDHSA Speech & Debate	5	5	Speech & Debate National Tournament	Dallas	TX	None	\$100 per student	SDHSA Fundraising
Miao	Bo	TPHS Speech & Debate	25	1	Speech & Debate Tournament	Long Beach	CA	None	\$250 per student	TPHS Fundraising / Parent Donations
Martin	Cameron	LCC Speech & Debate	30	4	Speech & Debate Tournament	Long Beach	CA	None	\$6,000.00	LCC Speech & Debate ASB

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Cindy Frazee
Associate Superintendent/Human Resources

SUBMITTED BY: Larry Perondi
Interim 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

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. **Substitute Teachers**, for the 2018-19 school year, per attached supplement.
2. **Kian Aburto-Pratt**, 33% Temporary Teacher (math) at San Dieguito High School Academy, for Semester I of the 2018-19 school year, effective 8/24/2018 through 1/25/2019.
3. **Elizabeth Hooker**, 80% Temporary Teacher (math) at La Costa Canyon High School, for Semester I of the 2018-19 school year, effective 8/21/2018 through 1/25/2019.
4. **Kristy Johnson**, 100% Temporary Teacher (English) at Torrey Pines High School, for the 2018-19 school year, effective 8/23/2018 through 6/14/2019.
5. **Escely Marr**, 100% Temporary Counselor at Canyon Crest Academy, for Semester I of the 2018-19 school year, effective 8/23/2018 through 1/25/2019.
6. **Heather Michel**, 20% Temporary Teacher (science) at Oak Crest Middle School, for the 2018-19 school year, effective 8/24/2018 through 6/14/2019.
7. **Janeen NeJame Sanchez**, 20% Temporary Teacher (Spanish) at La Costa Canyon High School, for the 2018-19 school year, effective 8/28/2018 through 6/14/2019.
8. **John Pecoraro**, 33% Temporary Teacher (physical education) at San Dieguito High School Academy (approved at 8/16/18 board meeting); an additional 20% assignment (physical education) at Pacific Trails Middle School, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
9. **Zachary Ramirez**, 33% Temporary Teacher (art) at San Dieguito High School Academy, for the 2018-19 school year, effective 8/28/2018 through 6/14/2019.
10. **Leslee Villalobos**, Temporary Teacher (math) at La Costa Canyon High School, 100% assignment for Semester I, effective 8/21/2018 through 1/25/2019; decreasing to a 60% assignment for Semester II, effective 1/28/2019 through 6/14/2019.
11. **Christina Winn**, 60% Temporary Teacher (English & social science) at La Costa Canyon High School, for the 2018-19 school year, effective 8/28/2018 through 6/14/2019.

Change in Assignment

1. **Mandy Gross**, Temporary Teacher (math) at Oak Crest Middle School, Change in Assignment from 40% to 60%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
2. **Michael Lopez**, Temporary Teacher (biology/culinary arts) at Torrey Pines High School, Change in Assignment from 80% to 100%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.

ITEM 12A

3. **Amy Masuda**, Temporary Teacher (social science) at Earl Warren Middle School, Change in Assignment from 80% to 100%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
4. **Lauren May**, Temporary Teacher (English) at Oak Crest Middle School, Change in Assignment from 80% to 100%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
5. **George Mellos**, Temporary Teacher (math) at Carmel Valley Middle School, Change in Assignment from 40% to 60%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
6. **Meryl Willis**, Temporary Teacher (English) at Carmel Valley Middle School, Change in Assignment from 80% to 100%, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.

Leave of Absence

1. **Tabitha Barry**, Teacher (social science) at Carmel Valley Middle School, Request to rescind previously-approved 20% Unpaid Leave of Absence (80% assignment), and resume a 100% teaching assignment, for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.
2. **Marinee Payne**, Teacher (drama/theater) at Torrey Pines High School, Request to rescind previously-approved 20% Unpaid Leave of Absence (80% assignment) to participate in the STRS Reduced Workload program, and resume a 100% teaching assignment for the 2018-19 school year, effective 8/21/2018 through 6/14/2019.

ITEM 12A

PERSONNEL LIST

Substitute Teachers

Allen, Price, effective 08/30/2018
Anthony, Alexandra, effective 8/23/2018
Bradley, Joel, effective 8/23/2018
Bradley, Thoren, effective 8/9/2018
Campbell, Jija, effective 8/23/2018
Caraveo-Vera, Jeannette, effective 8/23/2018
Goyer, Joshua, effective 8/30/2018
Thompson, Adam, effective 8/9/2018
Winn, Christina, effective 8/23/2018

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

1. **Classified Artist in Residence**, employment for the 2018-19 school year per attached supplement through 06/30/19.
2. **Classified Substitutes**, per attached supplement.
3. **Coaches**, employment for the 2018-19 school year per attached supplement through 06/30/19.
4. **Classified A.V.I.D. Tutors**, employment for the 2018-19 school year per attached supplement through 06/30/19.
5. **Carrillo, Xavier**, Theater Technician, SR41, 100.00% FTE, La Costa Canyon High School, effective 08/27/18.
6. **Newman, Heather**, Occupational Therapist, SR60, 100.00% FTE, District Office-Special Education Department, effective 08/20/18.
7. **Liu, Min**, Nutrition Services Assistant I, SR25, 25.00% FTE, Oak Crest Middle School, effective 08/27/18.
8. **Strickland, Andrea**, Administrative Secretary, SR40, 100.00%, San Dieguito High School Academy, effective 8/28/18.
9. **Loomer, Preston**, Theater Technician, SR41, 100.00% FTE, Canyon Crest Academy, effective 9/4/18.

Change in Assignment

1. **Chan, Sui**, from Nutrition Services Assistant I, SR25, 43.75% FTE, Carmel Valley Middle School, to Nutrition Services Assistant II, SR27, 48.75% FTE, Carmel Valley Middle School, effective 08/27/18.
2. **Lopez Jr., Miguel**, from Nutrition Services Supervisor, Supervisory, SR4, 87.50% FTE, Oak Crest Middle School to 100.00% FTE, Canyon Crest Academy, effective 08/16/18.
3. **Serrano, Marisela**, from Nutrition Services Assistant I, SR25, 31.25% FTE, Carmel Valley Middle School to 37.50% FTE, Carmel Valley Middle School, effective 08/27/18

Resignation

1. **Murray, Mary**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, La Costa Canyon High School-ATP, effective 08/13/18.
2. **Paulin, Anthony**, Theater Technician, SR41, 100.00% FTE, Canyon Crest Academy, effective 08/10/18.
3. **Reeve, Meredith**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE La Costa Canyon High School-ATP, effective 08/13/18.
4. **Scull, Sarah**, Instructional Assistant-SpEd (BI), SR36, 68.75% FTE, La Costa Canyon-ATP, effective 08/14/18.

ITEM 12A

5. **Jahed, Yasaman**, Instructional Assistant-SpEd (S), SR36, 75.00% FTE, La Costa Canyon-ATP, effective 08/15/18.
6. **Flores, Christian**, School Bus Driver, SR38, 71.00% FTE, Transportation, effective 08/16/18.

sj
09/13/18
classbdagenda

ITEM 12A

Classified Artist in Residence

Dicce, Anne-Marie, Canyon Crest Academy, Envision Vocal Music with Anne Whattoff, effective 08/20/2018

Dunnan, Nikki, Canyon Crest Academy, Envision Dance with Rayna Stohl, effective 08/01/2018

Lumba, Christian, Torrey Pines High School, Dance with Sarah Kaye, effective 08/20/18

O'Neil, Helen, Canyon Crest Academy, Writing & Production with Tim Stiven, effective 08/28/18

Shifren, Robyn, Canyon Crest Academy, Envision Dance with Rayna Stohl, effective 08/01/2018

Weinberg, Sadie, Canyon Crest Academy, Envision Dance with Rayna Stohl, effective 08/01/2018

Classified Substitutes

Baca, Claudia, effective 08/27/2018

Bohlken, Denise, effective 08/27/2018

Coaches

CCA – Walk-on

Bigrigg, Michael, Wrestling, Varsity, Canyon Crest Academy, Winter Season, effective 8/30/2018

Macias, David, Boys Water Polo, Junior Varsity, Canyon Crest Academy, Fall Season, effective 8/16/2018

Steinberg, Jesse, Girls Tennis, Varsity Assistant, Canyon Crest Academy, Fall Season, effective 7/26/2018

LCC – Walk-on

Connelly, Michael, Football, Varsity Assistant, La Costa Canyon High School, Fall Season, effective 8/21/2018

SDA – Walk-on

Caulfield, Jennifer, Girls Volleyball, Junior Varsity Head, San Dieguito High School Academy, Fall Season, effective 8/27/2018

Glass, Hank, Cross Country, Varsity Assistant, San Dieguito High School Academy, Fall Season, effective 8/1/2018

Ramirez, Alexia, Girls Basketball, Varsity Assistant, San Dieguito High School Academy, Winter Season, effective 08/20/18

TP – Walk-on

Keith, Mitchell, Field Hockey, Junior Varsity Head, Torrey Pines High School, Fall Season, effective 8/27/2018

Kessler, Nicole, Girls Volleyball, Varsity Assistant, Torrey Pines High School, Fall Season, effective 8/10/2018

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Bryan Marcus, Interim Associate Superintendent,
Educational Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report/Educational 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 attachment.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**EDUCATIONAL SERVICES - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 09-13-18**

<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>
08/22/18 – 06/30/19	Lab Aids, Inc.	Provide professional development services for Lab Aid units.	General Fund/ Unrestricted 01-00	\$8,750.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Mark Miller, Associate Superintendent,
Administrative Services

SUBMITTED BY: Larry Perondi, Interim 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(s), as shown in the attached Professional Services Report.

FUNDING SOURCE:

As noted on attached report.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**ADMINISTRATIVE SERVICES - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 09-13-18**

<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>
05/05/19– 05/17/19	22nd District Agricultural Association	Lease of facilities for AP testing.	General Fund/ Unrestricted 01-00	\$72,722.00 Plus labor & equipment rental fees

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Mark Miller, Associate Superintendent,
Administrative Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
AMENDMENTS TO AGREEMENTS

EXECUTIVE SUMMARY

The attached Amendment to Agreements Report/Administrative Services summarizes one amendment to an agreement.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached report.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**ADMINISTRATIVE SERVICES – AMENDMENT TO AGREEMENTS REPORT****Board Meeting Date: 09-13-18**

<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>
10/01/18 – 09/30/19	EduLink Systems, Inc.	To renew InTouch parent communication software licenses and software support.	General Fund/ Unrestricted 01-00	\$15,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

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

EXECUTIVE SUMMARY

The attached Special Education Agreements Report summarizes fifteen 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

SPECIAL EDUCATION AGREEMENTS**Board Meeting Date: 09/13/18**

<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>
09/14/18 – 09/13/19	Alliance for African Assistance (ICA)	Provide language interpreting services.	General Fund / Unrestricted 01-00	N/A	At the rates shown on the attachment
07/01/18 – 06/30/19	Autism Spectrum Consultants, Inc., (NPA)	Provide Non-Public Agency services to Special Education students.	General Fund / Restricted 01-00	3	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	Center for Autism and Related Disorders, Inc., (NPA)	Provide Non-Public Agency services to Special Education students.	General Fund / Restricted 01-00	4	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	Cinnamon Hills Youth Crisis Center (NPS/RTC),	Provide Non-Public Agency/Residential Treatment Center services to Special Education students.	General Fund / Restricted 01-00	1	NCCSE approved rates shown on the attachment
08/28/18 – 06/30/19	Diana Brandin Realtime Captioning (ICA)	Provides communication access of real time translation to students who are deaf and/or hard-of-hearing.	General Fund / Restricted 01-00	1	At the rates shown on the attachment
07/01/18 – 06/30/19	Fred Finch Youth Center (NPS),	Provide Non-Public School services to special education students.	General Fund / Restricted 01-00	2	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	Heritage Schools, Inc., (NPS/RTC)	Provide Non-Public Agency/Residential Treatment Center services to Special Education students.	General Fund / Restricted 01-00	2	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	Kids Behavioral Health of Alaska, Inc, dba Copper Hills (NPS/RTC)	Provide Non-Public Agency/Residential Treatment Center services to Special Education students.	General Fund / Restricted 01-00	1	NCCSE approved rates shown on the attachment
09/14/18 – 06/30/19	Mira Costa College District (MOU)	Provide opportunity for District instructional aides to assist with Adult Transition Program students enrolled at MCCD classes.	N/A	N/A	N/A
07/01/18 – 06/30/19	Music Worx (ICA)	Provides group music therapy in an educational setting.	General Fund / Restricted 01-00	42	At the rates shown on the attachment

07/01/18 – 06/30/19	New Haven Youth and Family Services (NPA)	Provide Non-Public Agency services to Special Education students.	General Fund / Restricted 01-00	3	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	Oak Grove Institute Foundation, Inc., (NPS/RTC)	Provide Non-Public Agency/Residential Treatment Center services to Special Education students.	General Fund / Restricted 01-00	-	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	The Winston School (NPS)	Provide Non-Public School services to special education students.	General Fund / Restricted 01-00	3	NCCSE approved rates shown on the attachment
07/01/18 – 06/30/19	UHS of Provo Canyon, Inc., dba Provo Canyon School (NPS/RTC)	Provide Non-Public Agency/Residential Treatment Center services to Special Education students.	General Fund / Restricted 01-00	3	NCCSE approved rates shown on the attachment
08/01/18 – 07/31/19	Vista Hill Foundation, dba Learning Assistance Center and GPS Services (ICA)	Provides four (4) Educationally Related Mental Health (ERMHS) providers to support students with these services listed within their Individual Educational Plans (IEP)	General Fund / Restricted 01-00	Varies	\$307,000.00

Name of NPS/A	Recreation Services, Including Therapeutic (760) - 1819 RATE	College Awareness Preparation (820) - 1819 RATE	Vocational Assessment, Counseling, Guidance, Assessment (830) - 1819 RATE	Career Awareness (840) - 1819 RATE	Work Experience Education (850) - 1819 RATE	Job Coaching (855) - 1819 RATE	Mentoring (860) - 1819 RATE	Travel Training (870) - 1819 RATE	Other Transition Services (890) - 1819 RATE	Other (900) Music Therapy - 1819 RATE	Other (900) Vision Therapy - 1819 RATE	Other (900) - 1819 RATE	transportation-Emergency = \$50.00 + \$0.545/mile /Trip (Each Way)
New Bridge School													
San Diego Center for Children Academy		\$25.00	\$75.00		\$25.00	\$20.50			\$25.00				
Sierra Academy of San Diego						\$19.00							
Springall Academy						\$19.00							
Stein Center - Decena													Stein Tran
Stein Center - Transition													Stein Tran
TERI Country School 1:1													
TERI Country School 1:3													
TERI Country School 1:9													
TERI Learning Academy 1:1													
TERI Learning Academy 1:3													
The Koonings Center													
TIEE - AIM HIGH at Mt. Helix Academy (Site 4)								*See Notes					*Travel Tr
TIEE - Children's Workshop (Site 1)								*See Notes					*Travel Tr
TIEE - Cook Education Center (Site 3)								*See Notes					*Travel Tr
TIEE - Urban Skills Center (Site 2)								*See Notes					*Travel Tr
TIEE - Workshop @ Cook (Site 3)								*See Notes					*Travel Tr

Residential Rates 2018-19
Table of Costs for Residential Placements

IN STATE

AGENCY NAME	ROOM AND BOARD RATES		NPS RATES/DAY*		MH RATES/DAY		TOTAL
	Rate/Day	Cost/Month	Rate/Day	Cost/Month	Rate/Day	Cost/Month	
In State							
Fred Finch Youth Center	-	\$11,225.10	\$243.55		-	\$3,044.00	\$14,269.10
Mountain Valley/Nevada City	\$600.00	\$18,600.00	\$190.00	\$3,990.00	Included		\$22,590.00
Mountain Valley/Sacramento**	\$600.00	\$18,600.00	\$172.71	\$3,626.91	Included		\$22,226.91
New Haven	-						
Oak Grove	-						
San Diego Center for Children	\$461.73	\$14,313.50	\$211.96	-	Included		
Vista Del Mar; L12**	Rates Unavailable		Rates Unavailable		Rates Unavailable		
Vista Del Mar; CTF**	Rates Unavailable		Rates Unavailable		Rates Unavailable		

In State Mental Health Rates are for 5 days per week, if a daily rate is provided and "averaged" at 21 days per month.

If no Daily Mental Health Rate is listed, or if there is a daily rate and a "+" there are extra fees, refer to Mental Health Table.

***NPS Rates do not include other related services & additional fees will be charged (See Other Related Services Table) Monthly NPS rates are "averaged" at 21 days per month.**

OTHER RELATED SERVICES

AGENCY NAME	SPEECH/LANGUAGE	OCC. THERAPY	ONE to ONE	ADAPTIVE PE	Comments & Other Potential Costs
In State	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	
Fred Finch Youth Center	Included in NPS Rate	Included in NPS Rate	\$21.50	N/A	
Mountain Valley/Nevada City	Included in NPS Rate	\$270.00	\$24.00	N/A	
Mountain Valley/Sacramento	Included in NPS Rate	\$270	\$24.00	N/A	
New Haven					
Oak Grove					
SDCC	N/A	N/A	\$20.50	N/A	
Vista Del Mar L12 & CTF	Rates Unavailable	Rates Unavailable		N/A	

TBD=Additional Cost but fee not known at this time

TBC=To Be Calculated once Mental Health Costs are determined

Residential Rates 2018-19
Table of Costs for Residential Placements
Mental Health Services - IN STATE

AGENCY NAME	INDIVIDUAL	COUNSELING & GUIDANCE	PARENT COUNSELING	OTHER	Comments
Fred Finch Youth Center; L14	In Rates Provided	In Rates Provided	In Rates Provided	N/A	
Mountain Valley/Nevada City	In Rates Provided	In Rates Provided	In Rates Provided	N/A	
Mountain Valley/Sacramento	In Rates Provided	In Rates Provided	In Rates Provided	N/A	
New Haven					
Oak Grove					
San Diego Center for Children	In Rates Provided	In Rates Provided	In Rates Provided	N/A	
Vista Del Mar; L12***	Not Available	Not Available	Not Available		
Vista Del Mar; CTF***	Not Available	Not Available	Not Available		

All RTCs: Table reflects standard services and anything beyond will be an additional fee by RTC

Residential Rates 2018-19
Table of Costs for Residential Placements

OUT OF STATE

AGENCY NAME	ROOM AND BOARD RATES		NPS RATES/DAY*		MH RATES/DAY		TOTAL
	Rate/Day	Cost/Month	Rate/Day	Cost/Month	Rate/Day	Cost/Month	
<i>Out of State</i>							
Cathedral Home for Children-WY	\$253.00	\$7,843.00	\$167.00	\$3,507.00	\$182.00	\$5,642.00	\$16,992.00
Cinnamon Hills-UT	\$306.78	\$9,510.18	\$140.37	\$2,947.77	\$68.62	\$2,127.22	\$14,585.17
Copper Hills-UT	\$167.60	\$5,195.60	\$135.00	\$2,835.00	\$129.50	\$4,014.50	\$12,045.10
Devereux Treatment Center-Cleo Wallace-CO	\$216.93	\$6,724.83	\$132.29	\$2,778.09	\$162.83	\$5,047.73	\$14,550.65
Devereux Treatment League City-TX (Units 1, 2 & 3)	\$223.34	\$6,923.54	\$134.58	\$2,826.18	\$179.25	\$5,556.75	\$15,306.47
Devereux Treatment League City-TX (Units 4, 5 & 6)	\$223.34	\$6,923.54	\$128.63	\$2,701.23	\$130.96	\$4,059.76	\$13,684.53
Devereux Treatment Victoria-TX	\$182.72	\$5,664.32	\$145.29	\$3,051.09	\$67.18	\$2,082.58	\$10,797.99
Devereux Treatment Victoria-TX Young Adult	\$223.34	\$6,923.54	\$105.64	\$2,218.44	\$39.85	\$1,235.35	\$10,377.33
Heritage Schools-UT	\$250.00	\$7,750.00	\$130.00	\$2,730.00	\$87.00	\$2,697.00	\$13,177.00
Logan River-UT	\$214.82	\$6,659.42	\$134.78	\$2,830.38	\$95.47	\$2,959.57	\$12,449.37
Mingus Mountain-AZ	-	\$2,600.00	\$125.00	\$2,625.00	-	\$7,400.00	\$12,625.00
Oxbow-UT***	-	\$9,300.00	-	\$2,110.00	-	\$3,340.00	\$14,750.00
Provo Canyon School-UT	\$203.00	\$6,293.00	\$162.00	\$3,402.00	\$100.00	\$3,100.00	\$12,795.00
Red Rock Canyon School-UT/Care Youth Corp.	\$220.00	\$6,820.00	\$155.00	\$3,255.00	\$74.00	\$2,294.00	\$12,369.00
Yellowstone Boys and Girls Ranch-MT	\$242.00	\$7,502.00	\$153.00	\$3,213.00	\$101.00	\$3,131.00	\$13,846.00

Out of State Mental Health Rates are for 7 days wk./31 days month & monthly NPS Rates are "Averaged at 21 days per month"

***NPS rates do not include other related services (i.e. Speech, OT, etc.) and additional fees will be charged - See table below.**

OTHER RELATED SERVICES

AGENCY NAME	SPEECH/LANGUAGE	OCC. THERAPY	ONE to ONE	ADAPTIVE PE	Comments and Other Potential Costs
<i>Out of State</i>	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	
Cathedral Home for Children-WY	TBD	TBD	TBD	Not Available	TBD=Charge for this but no fee list currently
Cinnamon Hills - UT	\$100.00	Not Available	TBD	Not Available	TBD=Charge for this but no fee list currently
Copper Hills-UT	In NPS Rate	In NPS Rate	\$300 day	Not Available	TBD=Charge for this but no fee list currently
Devereux Treatment Center-Cleo Wallace-CO	\$130.00	\$130.00	\$25.00	Not Available	
Devereux Treatment League City-TX (All Units)	\$110.00	\$100.00	\$20.00	Not Available	
Devereux Treatment Victoria-TX	\$135.00	\$270.00	\$20.00	Not Available	
Heritage Schools-UT	\$90.00	\$110.00	\$30.00	Not Available	
Logan River-UT	*\$150.00-\$235.00	\$115.00	\$20.00	Not Available	*depends on contractor
Mingus Mountain-AZ	TBD	TBD	TBD	Not Available	TBD=Charge for this but no fee list currently
Oxbow-UT***	Not Available	Not Available	TBD	Not Available	Service is not available
Provo Canyon School-UT	\$80.00	\$80.00	\$15.00-\$28.00	Not Available	
Red Rock Canyon School-UT/Care Youth Corp.	\$85.00	\$85.00	\$15.00	Not Available	TBD=Charge for this but no fee list currently
Yellowstone-MT	TBD	TBD	TBD	Not Available	TBD=Charge for this but no fee list currently

Oxbow-UT (Removed from Authorized List)

Residential Rates 2018-19
Table of Costs for Residential Placements
Atypical Residential - OUT OF STATE

AGENCY NAME	ROOM AND BOARD RATES		NPS RATES/DAY		MH RATES/DAY		TOTAL
	Rate/day or month	Cost/Month	Rate/Day	Cost/Month	Rate/Day	Cost/Month	
<i>Out of State</i>							
Lakemary Center -KS	\$570.00	\$17,670.00	\$235.00	\$4,935.00	Included	Included	\$22,605.00
<i>Enhanced Support</i>	\$785.00	\$24,335.00	\$300.00	\$6,300.00	Included	Included	\$30,635.00
<i>1:1 Awake Support</i>	\$895.00	\$27,745.00	\$370.00	\$7,770.00	Included	Included	\$35,515.00
<i>1:1 Fulltime Support</i>	\$1,020.00	\$31,620.00	\$370.00	\$7,770.00	Included	Included	\$39,390.00

OTHER RELATED SERVICES

AGENCY NAME	SPEECH/LANGUAGE	OCC. THERAPY	ONE to ONE	ADAPTIVE PE	Comments & Other Potential Costs
<i>Out of State</i>	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	
Lakemary Center-KS	In NPS Rate	In NPS Rate	See Rates Above	In NPS Rate	1:1 Rates based on Support Needs above

MENTAL HEALTH SERVICES

AGENCY NAME	INDIVIDUAL	COUNSELING & GUIDANCE	PARENT COUNSELING	OTHER	COMMENTS
Lakemary Center-KS	Included in Rates	Included	Included		

Non-Vetted Residential Programs

AGENCY NAME	ROOM AND BOARD RATES		NPS RATES/DAY		MH RATES/DAY		TOTAL
Bellefaire-Intensive-OH	\$504.93	\$15,652.83	\$258.37	\$5,425.77	Included	Included	\$21,078.60
Bellefaire-SCCU-OH	\$669.50	\$20,754.50	\$258.37	\$5,425.77	Included	Included	\$26,180.27
Monarch-Autism-OH	\$504.93	\$15,652.83	\$441.66	\$9,274.86	N/A	N/A	\$24,927.69
Heartspring-KS	-	\$14,115.00	-	\$11,330.00	See Table	See Table	See Table Below

Residential Rates 2018-19
Table of Costs for Residential Placements
Atypical Residential - OUT OF STATE

OTHER RELATED SERVICES

AGENCY NAME	SPEECH/LANGUAGE	OCC. THERAPY	ONE to ONE	ADAPTIVE PE	Comments & Other Potential Costs
<i>Out of State</i>	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	
Bellefaire-Intensive-OH	In NPS Rate	In NPS Rate	To Be Determined	N/A	
Bellefaire-SCCU-OH	In NPS Rate	In NPS Rate	To Be Determined	N/A	
Bellefaire Monarch, OH	In NPS Rate	In NPS Rate	To Be Determined	N/A	
Monarch-Autism, OH	In NPS Rate	In NPS Rate	To Be Determined	N/A	
Heartspring-KS	\$190.00	\$190.00	In NPS Rate	In NPS Rate	No charge for 1:1 but if more intensive staffing needed then Additional \$4000/month RTC and \$2,500/month for classroom.

MENTAL HEALTH SERVICES

AGENCY NAME	INDIVIDUAL	COUNSELING & GUIDANCE	PARENT COUNSELING	OTHER	COMMENTS
Bellefaire-Intensive-OH	In NPS Rate	In NPS Rate	In NPS Rate		
Bellefaire-SCCU-OH	In NPS Rate	In NPS Rate	In NPS Rate		
Bellefaire Monarch-OH	In NPS Rate	In NPS Rate	In NPS Rate		
Heartspring-KS	\$190.00 hour	\$80.00 per hour	\$190.00 per hour		

Diana Brandin Realtime Captioning

...OnPointCaptions & ASL!

Communication Access Realtime Translation

p: 818.279.8136 | m/txt: 818.433.9458 | db.realtimecaptioning@gmail.com

www.OnPointCaptions.com

*Providing =Equal Access= to persons who are Deaf, Hard-of-Hearing, or Late-Deafened
(Rates effective August 1, 2018)*

Rate Sheet

REALTIME CAPTIONING (CART) RATES

BUSINESS MEETINGS, IEP MEETINGS, SPECIAL EVENTS, COMMENCEMENT CEREMONIES (Please request a separate quote) Our standard minimum rates and cancellation policy for business meetings are as follows – contracted classroom rates will be different due to volume:
\$120 per hour for business solo captioning with a 3-hour minimum for meetings/events and 4-hour minimum for graduations a solo captioner and includes the following (events 2 or more hours are teamed at a team rate of \$190/hr)

- 1) Preparation** specifically for the event of meeting materials a few days prior to the event regardless of the number of hours involved. (We need the agenda, speakers' names, topics, terminology, PowerPoints, handouts, as far in advance of the event as possible.)
- 2) The setup time** on the day of the event (if we bring a projector and setup the projector, we add an additional hour to the minimum)
- 3) One set of complimentary level notes available upon request** (UNEDITED ROUGH DRAFT, spell checked only) in electronic format within 24-48 hours emailed to your office to designated representatives, meeting participants, or clients.
- 4) User-friendly CART/Captioning sessions to accommodate persons who are visually impaired.** We adjust font and color contrast on-the-fly for visually impaired individuals as needed.
- 5) Speaker identification.** We include as many speaker i.d.s as possible and also identify change of speakers when speaker's name is not known.
- 6) Collaboration.** We collaborate with your team to familiarize ourselves with the materials of your event days before the event and prepare specifically for your event so that we are not captioning "cold."

We require that all notes, keywords, syllabus, textbooks, agendas, PowerPoints, handouts, speakers' names available to us ASAP so that we can familiarize ourselves with the material and pre-program our softwares a few days before classes or special events so that we are as prepared as possible.

☒ **48-hour cancellation policy for business or IEP meetings.** Otherwise, full amount of scheduled hours will be billed minus any equipment or Internet rental space fees.

☒ **72-hour cancellation policy for conferences and commencement ceremonies** because of the amount of preparation and the long hours scheduled.

CLASSROOM CART/REALTIME CAPTIONING FEES:

- **Confirmed, contracted rate for entire school year \$75/hr.** – Remote classroom – 1 hour minimum per class or scheduled number of class hours (per class), whichever is greater. Prep/edit fee is billed at 25% of billable hours. Remote CART is generally not teamed unless class is 2+ and very dense, requiring a lot of extra prep.

- **Confirmed, contracted rate for entire school year, \$65/hr, 2 hours min**– Prep/edit fee is billed at 25% of billable hours for colleges or one hour prep/edit for K-12 per day. (Generally, team captioning [two captioners] is for classes that are 2+ hours in length unless there are breaks or a lot of down time, but for K-12 we use one captioner and do not team the same class.)
- **24-hour cancellation policy for classroom captioning** (by a traceable method) or full amount of scheduled hours or minimums (whichever is greater) will be billed minus any equipment fees or Internet Rental Space fees in the case of remote CART/Captioning. Cancellation must be by designated school representative. However, students may provide a heads up, but it is the responsibility of student to inform school of any cancellations. Captioners will try to pick up any schedule changes while captioning but cannot be relied upon to do so without proper notification of cancellations by the school.

EQUIPMENT FEES FOR CART: (On-site & Remote Classroom):

- **San Dieguito UHSD will provide all equipment for student.** (But if it would become necessary that Diana Brandin Realtime Captioning would need to supply equipment, then, \$30 additional per class if additional display equipment is needed. (iPad, additional monitor, laptop) Projector and Screen for special events carry a different price.)
- **San Dieguito UHSD will provide internet space for captioning.** (But if it would become necessary that Diana Brandin Realtime Captioning would need to supply an Internet Platform, then, \$15 per hour from sign-on to sign-off.)

TRANSCRIPTS/NOTES: We have two levels of notes:

- **UNEDITED ROUGH DRAFT NOTES** (Complimentary - included in the standard classroom or business setup). These notes are not proofread for accuracy, just a basic spell-check and light editing is performed. These notes are generally acceptable for most purposes and is what we send to students on a daily basis. The following disclaimer appears on all our notes from captioning sessions unless we are requested to replay the meeting and create 100% verbatim notes (then transcription fees apply):

DISCLAIMER: This transcript is the product of a realtime captioning session (CART – Communication Access Realtime Translation) and is intended to provide communication access only and is not guaranteed nor intended to be strictly verbatim. This is not a certified document and is not acceptable for use in any legal matter. This is a roughly-edited transcript and represents only the content of the meeting, class, or proceeding and is for the person review of the person utilizing CART/Captioning service.

- **PROOFREAD AND POLISHED NOTES** (Fee-based, \$25 per 15 minutes of captioning). Polished notes are proofread and punctuated properly. Recommended if notes will be distributed for staff meetings, will be referred to often, or whether portions of the transcript will be posted on a website or network.
- **100% VERBATIM NOTES:** \$3 - \$4 per minute, depending on amount of research required or poor audio. For example, a clear audio hour would cost \$180 for the hour because of the ratio, and playing back recordings, starting and stopping to get 100% verbatim. 100% verbatim is not usually necessary unless transcript will be used to provide closed captions for videos.



Recreational Music Proposal – September 2018-June 2019

Summary: To implement a 90-minute music group for participants ages 18-22 in which a board-certified music therapist utilizes music to work towards goals of promoting autonomy and independence, learning functional life skills, providing opportunities for recreation and leisure through music, improving wellness, encouraging movement and mobility, and increasing quality of life.

Adapted Session - Onsite Program:

- At School Program – **One weekly 90-minute group** for participants ages 18-22 who are transitioning into adulthood held at a facility determined by the San Dieguito Union School District
 - Led by a Board-Certified music therapist
 - No more than 20 participants per weekly group
 - Ages: 18-22
 - One 90-minute group meeting to be determined through coordination with district staff with mileage paid through reimbursement not to exceed 20 miles (one-way) weekly at the federal mileage rate for travel between: 10455 Sorrento Valley Rd., Ste. 202, San Diego, CA 92121 and 1 Maverick Way, Carlsbad, CA 92009.
 - **Investment: \$195 per 90-minute group/week not to exceed 35 sessions per fiscal year with a total cost not to exceed \$6,825 per fiscal year plus mileage per federal rate.**
 - Experiences: Active music making through singing and instrument play, musical games, mindfulness and wellness exercises, music appreciation and history, songwriting, lyric analysis and discussion, music and creative arts, dance, musical improvisation, and music recording.
 - MusicWorx staff will coordinate and communicate directly with district staff only. MusicWorx staff will not collaborate or contact parents or adult students directly and all communication regarding the MusicWorx program will be between MusicWorx and district staff only.
 - MusicWorx staff will default to district staff in recommendations for grouping, emergency interventions, medical needs, individual student needs to access the program, and behavioral supports.
 - MusicWorx staff will not be participants in the assessment, evaluation, or development of any IEP related service recommendations or documents.
 - MusicWorx services are contracted to supplant the SDUHSD Adult Transition Program and do not constitute any part of any SDUHSD student's Free and Appropriate Public Education (FAPE).
 - This contract will be exclusive to SDUHSD ATP students and program only
 - MusicWorx staff will be required to be fingerprinted as part of this contract as a SDUHSD contracted vendor.
 - MusicWorx staff will provide documentation of minimum insurance liability coverage in the amount of \$1,000,000.

Why Music:

- Music addresses the cognitive, emotional, physical, social, and spiritual well-being of participants.
- Music has been shown to be a productive tool in managing stress and anxiety; stimulating cognitive functioning, motor skills, and developmental skills by stimulating all of the senses; motivating participation and engagement; and encouraging self-expression, socialization, leadership, self-reliance, and communication.



- Music interventions and instruments are easily and readily adaptable to suit the varying needs of clients to ensure success.

Contact Information:

- Barbara Reuer, PhD, LPMT, MT-BC
- Email: breuer@MusicWorxInc.com
- Cell Phone: 858-922-3933
- Office Phone: 858-457-2201

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL / RATIFICATION OF AMENDMENTS TO AGREEMENTS

EXECUTIVE SUMMARY

The attached Special Education Amendment to Agreements Report summarizes one amendment to an agreement.

RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the amendment to the agreement, as shown on the attached Special Education Amendment Report.

FUNDING SOURCE:

As noted on the attached report.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT BOARD MEETING

ITEM 14D

SPECIAL EDUCATION – AMENDMENTS TO AGREEMENTS REPORTBoard Meeting Date: 09/13/18

<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>
07/01/18 – 06/30/19 and renewing annually	Ashley Albers (ICA),	Renewing the contract to provide occupational therapy assessments and IEP support in an educational setting	General Fund/ Restricted 01-00	\$85.00 per hour

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 6, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL OF PARENT SETTLEMENT AND RELEASE AGREEMENT

EXECUTIVE SUMMARY

The attached Special Education Agreement report for Parent Settlement and Release Agreements summarizes four Settlement Agreements that provides 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: 09/13/18

<u>Student #</u>	<u>Description of Services</u>	<u>Date Executed</u>	<u>Budget #</u>	<u>Amount</u>
2018-098PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2018-098PS for special education related services through June 30, 2019	08/02/18	General Fund/ Restricted 01-00	\$35,500.00
2018-099PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2018-099PS for special education related services through March 5, 2019	08/08/18	General Fund/ Restricted 01-00	\$144,019.40
2018-100PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2018-100PS for special education related services through June 30, 2020	08/28/18	General Fund/ Restricted 01-00	\$24,000.00
2018-101PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2018-101PS for special education related services through June 30, 2019	08/29/18	General Fund/ Restricted 01-00	\$45,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 31, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim 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: 09/13/18**

<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>
10/13/18 – 10/12/19 with automatic renewals unless terminated by either party with 30 day written notice	Accent Electronics, Inc., dba Standard Electronics, Inc.,	Provide preventative maintenance, repair, and troubleshooting services on fire alarm systems, security systems, electronics and communication systems, and access control systems District wide.	To be expended from the fund to which the project is charged	\$6,000.00/year
07/01/18 – 06/30/19	Harbottle Law Group	Provide legal services	To be expended from the fund to which the service is charged	\$215.00 an hour for senior counsel, \$205.00 per hour for all other HLG attorneys, and up to \$105.00 per hour for paralegals and other legal support staff,
05/30/18 – 05/30/19	LDP Associates, Inc.,	Provide preventative maintenance visits, parts, labor, 24x7 annual tech support, and on-site service for the San Dieguito Union High School server room back up power supply equipment and air conditioning systems.	General Fund/ Unrestricted 01-00	\$13,415.00
07/01/18 – 6/30/19, with automatic renewals unless terminated by either party with 30-day written notice	The Steinhilber Corporation, dba JJJ Enterprises	Provide preventative maintenance, repair, and troubleshooting services on fire alarm systems, security systems, electronics and communication systems, and access control systems District wide.	To be expended from the fund to which the project is charged	\$6,000.00 per year

ITEM 15A

09/14/18 – 09/13/19, with automatic renewals unless terminated by either party with 30-day written notice	Total Online Protection, LLC dba TOP Electrical	Provide inspection, preventative maintenance, and repair of lighting inverters District wide.	To be expended from the fund to which the project is charged	\$6,000.00 per year
09/14/18 – 06/30/19	Zum Services, Inc.	Provide extracurricular transportation services for the District's Transportation Department when the companies currently awarded contracts by the district are unable to provide service.	To be expended from the fund to which the project is charged	At the rates shown on the attachment in an amount not to exceed \$10,000.00

Zum 18'-19' School Year SpEd Pricing (SD market)	
Miles	One-way pricing*
1	\$25.0
2	\$27.5
3	\$30.0
4	\$32.5
5	\$35.0
6	\$37.5
7	\$40.0
8	\$42.5
9	\$45.0
10	\$47.5
15	\$60.0
20	\$72.5
25	\$85.0
30	\$97.5
35	\$110.0
40	\$122.5
*Disclaimers	
- Pricing is one-way	
- Pricing is for a sedan with a maximum of 3 kids in the car without boosters, and 2 kids in the car if boosters are required. Number of kids can fit in the same car will be determined by the schools	
- Pricing assumes that none of the kids will need a wheelchair; Please reach out for wheelchairs or SUVs rides if needed	
- The pricing is approximate and does not take into account travel time due to traffic. Exact pricing will be given once we have detailed pickup and drop off locations.	
- Pricing does not include tolls	
- We recommend to use larger vehicles if the kids have specific needs ex: hardness, need more space in the car, aid.	
- We don't charge deadhead fee but do charge picking up and dropping off aid if any	

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 31, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
AMENDMENTS TO AGREEMENTS

EXECUTIVE SUMMARY

The attached Amendment to Agreements Report summarizes one amendment to an agreement.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on the attached list.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

ITEM 15B

BUSINESS SERVICES - AMENDMENT TO AGREEMENTS REPORT**Board Meeting Date: 08/16/18**

<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>
08/21/18 – 08/20/19	Certified Transportation Services, Inc.	Extending the Extra Curricular Transportation services contract B2016-03.	To be expended from the program fund requesting the transportation	3.01% increase in rates as stipulated in the contract

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: APPROVAL OF CHANGE ORDERS

EXECUTIVE SUMMARY

The Prop 39 Phase 2 Project, replacing interior and exterior lighting at La Costa Canyon High School, Torrey Pines High School, Canyon Crest Academy, San Dieguito High School Academy, Carmel Valley Middle School, and Diegueno Middle School with LED equivalents – B2015-02 is complete and does not have any changes or outstanding issues with contract or contractor.

However, for administrative purposes, the completion dates of the contracts need to be extended to coincide with the Board's acceptance date.

RECOMMENDATION:

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

1. Siemens Industry, Inc. - Building Technologies Division, amending the Prop 39 Phase 2 Project – B2015-02 contract, extending the contract time of performance by 14 calendar days to coincide with the boards acceptance of the project as complete, with no other changes to the contract.

FUNDING SOURCES:

Prop 39

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 31, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: ACCEPTANCE OF CONSTRUCTION PROJECTS

EXECUTIVE SUMMARY

One project has been completed. The Prop 39 Phase 2 Project, replacing interior and exterior lighting at La Costa Canyon High School, Torrey Pines High School, Canyon Crest Academy, San Dieguito High School Academy, Carmel Valley Middle School, and Diegueno Middle School with LED equivalents – B2015-02 is now finished. The project was completed without any additional costs or issues. It is recommended that the Board of Trustees accept these projects as complete.

RECOMMENDATION:

It is recommended that the Board accept the following construction project as complete, pending the completion of a punch list and authorize the administration to file a Notice of Completion with the County Recorder's Office:

1. The Prop 39 Phase 2 Project – B2015-02, entered into with Siemens Industry, Inc. - Building Technologies Division.

FUNDING SOURCES:

Prop 39

Recordation Requested By and]
 When Recorded Return To:]
]
]
 San Dieguito Union High School District]
 Attn: Douglas Gilbert]
 710 Encinitas Blvd.]
 Encinitas, CA 92024]
]
]
]

Above Space for Recorder's Use Only

**ACCEPTANCE OF WORK
AND
NOTICE OF COMPLETION**

- 1. San Dieguito Union High School District - In Fee 710 Encinitas Blvd, Encinitas, CA 92024
(Name of School District)
- 2. Siemens Industry, Inc. - Building Technologies Division
(Name of Contractor)
- 3. Liberty Mutual Insurance Company
(Name of Surety)

4. Description of Public Work Involved Sufficient for Identification:
Prop 39 Phase 2 Project B2015-02

as provided in contract specified herein which is on file with the Clerk of the Governing Board of the above named School District.

5. Date of Contract]	6. Acceptance of the work and materials is recommended		
]			
December 12, 2017]	_____	September 13, 2018	_____
]	(Signature of Recommending Person)	(Date)	

7. Acceptance of Work and Materials
NOTICE IS HEREBY GIVEN that the above referenced contract and public work to which Chapter 3 of Division 5 of Title 1 of the Government Code (commencing with Section 4200) applies were completed by acceptance by the Governing Board of the above named school district on the 13th day of September, 2018 ; No. NA

The Contractor on said contract and public work and the name of the surety on the Contractor's Bond of said Contractor are as set forth above.

San Dieguito Union High School District
By _____

[Code of Civil Procedure Section 1192.1]
[Government Code Section 27361.6]

VERIFICATION

The undersigned declares that he is an officer, namely, the Secretary of the Governing Board of the San Dieguito Union High School District, which is the owner of the public work described in the within Notice of Completion executed by said district; that he has read the same and knows the contents thereof and that the facts therein stated are true of his own knowledge; and that he makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.
Executed on September 13, 2018, of San Diego, California

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 2, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: ADOPTION OF RESOLUTION
ESTABLISHING GANN LIMIT

EXECUTIVE SUMMARY

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

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

Article XIII B of the California Constitution requires each school district to establish an actual and a projected appropriation limit, commonly referred to as "Gann Limit". The San Dieguito Union High School district does not exceed the calculated limit for 2017-2018 nor is it expected that the District will exceed the limit in 2018-2019.

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

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

RECOMMENDATION:

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

FUNDING SOURCE: Not applicable

ITEM 15F

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2017-18 fiscal year and a projected Gann Limit for the 2018-19 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the documentation of the Gann limits for the 2017-18 and 2018-19 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2017-18 and 2018-19 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by said Governing Board on September 13, 2018, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Larry Perondi, 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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	100,450,164.99		100,450,164.99			105,854,570.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,412.75		12,412.75			12,532.86
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	12,532.86		12,532.86	12,630.00		12,630.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,532.86			12,630.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	703,239.29		703,239.29	741,540.00		741,540.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	99,801,780.75		99,801,780.75	103,653,556.00		103,653,556.00
5. Unsecured Roll Taxes (Object 8042)	3,102,588.44		3,102,588.44	3,234,202.00		3,234,202.00
6. Prior Years' Taxes (Object 8043)	(58,811.10)		(58,811.10)	(26,703.00)		(26,703.00)
7. Supplemental Taxes (Object 8044)	1,404,485.92		1,404,485.92	729,689.00		729,689.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(126,583.36)		(126,583.36)	(1,363,073.00)		(1,363,073.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2.00		2.00	500.00		500.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	195,742.35		195,742.35	38,193.00		38,193.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	105,022,444.29	0.00	105,022,444.29	107,007,904.00	0.00	107,007,904.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	105,022,444.29	0.00	105,022,444.29	107,007,904.00	0.00	107,007,904.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,248,610.83			1,345,899.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,248,610.83			1,345,899.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,859,654.00		2,859,654.00	8,354,270.00		8,354,270.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(733.00)		(733.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,858,921.00	0.00	2,858,921.00	8,354,270.00	0.00	8,354,270.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	135,266,329.49		135,266,329.49	140,921,675.00		140,921,675.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	728,464.07		728,464.07	550,000.00		550,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			100,450,164.99			105,854,570.75
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0097			1.0078
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			105,167,096.81			110,595,401.08
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			105,022,444.29			107,007,904.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,503,943.20			1,515,600.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,393,263.35			4,933,396.08
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,503,943.20			4,933,396.08
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			576,794.09			438,604.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			105,599,238.38			107,446,508.98
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,503,943.20			4,494,791.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			105,599,238.38			
b. State Subventions (Line D8)			1,503,943.20			
c. Less: Excluded Appropriations (Line C23)			1,248,610.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			105,854,570.75			

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 31, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Larry Perondi, Interim 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 Orders 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, 5) Warrants, and 6) Revolving Cash Fund.

FUNDING SOURCE:

Not applicable.

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010116	8/7/2018	0100	XEROX CORPORATION	010	RENTS & LEASES	\$ 1,948.03
					COPIER OVERAGE CHGS	\$ 181.54
0000010135	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 4,274.92
				500	COPIER OVERAGE CHGS	\$ 1,596.28
0000010136	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 3,105.79
				500	COPIER OVERAGE CHGS	\$ 926.31
0000010137	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 7,610.60
				500	COPIER OVERAGE CHGS	\$ 2,662.55
0000010139	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 16,512.65
				500	COPIER OVERAGE CHGS	\$ 5,115.63
0000010146	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 4,430.08
					COPIER OVERAGE CHGS	\$ 716.84
0000010147	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 3,398.91
				500	COPIER OVERAGE CHGS	\$ 3,771.25
0000010152	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 8,827.18
				500	COPIER OVERAGE CHGS	\$ 11,215.74
0000010172	8/7/2018	0100	XEROX CORPORATION	001	RENTS & LEASES	\$ 2,941.32
					COPIER OVERAGE CHGS	\$ 5,279.75
0000010173	8/7/2018	0100	XEROX CORPORATION	012	RENTS & LEASES	\$ 2,649.87
					COPIER OVERAGE CHGS	\$ 236.95
0000010205	8/7/2018	0100	XEROX CORPORATION	016	RENTS & LEASES	\$ 2,472.83
					COPIER OVERAGE CHGS	\$ 1,017.46
				020	RENTS & LEASES	\$ 4,946.40
					COPIER OVERAGE CHGS	\$ 2,035.24
0000010206	8/7/2018	0100	XEROX CORPORATION	007	RENTS & LEASES	\$ 3,312.80
					COPIER OVERAGE CHGS	\$ 969.29
0000010207	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 10,679.92
				500	COPIER OVERAGE CHGS	\$ 5,196.57
0000010208	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 24,434.60
				500	COPIER OVERAGE CHGS	\$ 18,276.58
0000010281	8/7/2018	0100	XEROX CORPORATION	002	RENTS & LEASES	\$ 1,526.90
					COPIER OVERAGE CHGS	\$ 194.53
0000010282	8/7/2018	0100	XEROX CORPORATION	002	RENTS & LEASES	\$ 2,004.67
					COPIER OVERAGE CHGS	\$ 115.21
0000010297	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 9,300.04
				500	COPIER OVERAGE CHGS	\$ 6,780.88
0000010300	8/7/2018	0100	XEROX CORPORATION	011	RENTS & LEASES	\$ 38,319.23
				500	COPIER OVERAGE CHGS	\$ 20,786.31
0000010314	8/7/2018	0100	XEROX CORPORATION	015	RENTS & LEASES	\$ 1,414.74
					COPIER OVERAGE CHGS	\$ 567.18
				021	RENTS & LEASES	\$ 1,414.73
					COPIER OVERAGE CHGS	\$ 567.19
0000010315	8/7/2018	0100	XEROX CORPORATION	013	RENTS & LEASES	\$ 2,803.61
					COPIER OVERAGE CHGS	\$ 485.61
0000010316	8/7/2018	1300	XEROX CORPORATION	014	RENTS & LEASES	\$ 2,718.53
					COPIER OVERAGE CHGS	\$ 664.16
0000010509	8/7/2018	0100	XEROX CORPORATION	002	RENTS & LEASES	\$ 4,882.11
					COMPUTER LICENSING	\$ 671.40
0000010599	8/7/2018	0100	CDW GOVERNMENT	600	NON-CAPITALIZED TECH EQUIPMENT	\$ 9,733.00
0000010600	8/7/2018	0100	AVID CENTER	004	CONFERENCE,WORKSHOP,SEM.	\$ 10,560.00
0000010601	8/7/2018	0100	CHENG & TSUI COMPANY	500	MATERIALS AND SUPPLIES	\$ 71.27
0000010602	8/7/2018	0100	OFFICE DEPOT, INC	004	MATERIALS AND SUPPLIES	\$ 92.00
0000010603	8/7/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 655.37
0000010604	8/8/2018	0100	AMAZON CAPITAL SERVICES, INC.	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 60.32
0000010605	8/8/2018	0100	MISSION FEDERAL CREDIT UNION	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,302.69
0000010606	8/8/2018	0100	DIVERSE NETWORK ASSOCIATES	017	CONSULTANTS-COMPUTER	\$ 9,147.60
0000010607	8/8/2018	0100	CA AIR COMPRESSOR COMPANY	012	REPAIRS BY VENDORS	\$ 1,068.01
0000010608	8/8/2018	0100	Chelsea Pest & Termite Control	012	PEST CONTROL	\$ 15,000.00
0000010609	8/8/2018	0100	STANDARD ELECTRONICS	012	BLDG.-REPAIR MATERIALS	\$ 10,000.00
					REPAIRS BY VENDORS	\$ 5,000.00
0000010610	8/8/2018	0100	SIEMENS INDUSTRY, INC.	012	OTHER SERV.& OPER.EXP.	\$ 67,802.00
0000010611	8/8/2018	0100	WESTERN ENVIRONMENTAL & SAFETY	012	OTHER SERV.& OPER.EXP.	\$ 15,000.00
0000010612	8/8/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$ 263.82
0000010613	8/8/2018	0100	OVERDRIVE, INC.	001	E-BOOKS OTHER THAN TEXTBOOKS	\$ 10,000.00
0000010614	8/8/2018	0100	EDCO DISPOSAL CORPORATION	012	RUBBISH DISPOSAL	\$ 80,000.00
0000010615	8/8/2018	0100	OPTIMUM FLOORCARE	012	REPAIRS BY VENDORS	\$ 12,000.00
0000010616	8/8/2018	0100	MCNAMARA PUMP & ELECTRIC INC	012	OTHER SERV.& OPER.EXP.	\$ 900.00
0000010617	8/8/2018	0100	LIFE DECK COATING INSTALLATIONS	012	REPAIRS BY VENDORS	\$ 11,975.00
0000010618	8/8/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 41.50
0000010619	8/8/2018	0100	C I F CA INTERSCHOLASTIC	022	DUES-CIF	\$ 6,857.76
0000010620	8/8/2018	0100	SAN DIEGO FITNESS SERVICES	500	REPAIRS BY VENDORS	\$ 2,582.58
				600	REPAIRS BY VENDORS	\$ 1,721.72

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010621	8/8/2018	0100	FEDEX	010	COMMUNICATIONS-POSTAGE	\$ 1,000.00
0000010622	8/8/2018	0100	UNITED PARCEL SERVICE	010	COMMUNICATIONS-POSTAGE	\$ 1,500.00
0000010623	8/8/2018	0100	NORTH COUNTY EDUCATIONAL PURCH	010	DUES AND MEMBERSHIPS	\$ 108.65
0000010624	8/8/2018	0100	MISSION FEDERAL CREDIT UNION	600	MATERIALS AND SUPPLIES	\$ 330.65
0000010625	8/8/2018	0100	CENGAGE LEARNING	001	BOOKS OTHER THAN TEXTBOOKS	\$ 1,242.27
0000010626	8/8/2018	0100	CENGAGE LEARNING	001	BOOKS OTHER THAN TEXTBOOKS	\$ 1,442.44
0000010627	8/8/2018	0100	SMART AND FINAL STORES CORP	600	MATERIALS AND SUPPLIES	\$ 300.00
0000010628	8/8/2018	0100	MATCH POINT TENNIS COURTS, INC	012	OTHER SERV.& OPER.EXP.	\$ 7,000.00
0000010629	8/8/2018	0100	SAN DIEGO REFRIGERATION	012	REPAIRS BY VENDORS	\$ 4,000.00
0000010630	8/8/2018	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	021	PROF/CONSULT./OPER EXP	\$ 2,618.33
0000010631	8/8/2018	0100	GREATSOIL LLC	012	GROUND MATERIALS	\$ 6,993.51
0000010632	8/8/2018	0100	Daily Journal Corporation	010	ADVERTISING	\$ 101.40
0000010633	8/8/2018	0100	MISSION FEDERAL CREDIT UNION	600	MATERIALS AND SUPPLIES	\$ 39.32
0000010634	8/8/2018	0100	TEAM SPORTS OF NORTH COUNTY	500	MATERIALS AND SUPPLIES	\$ 1,995.80
0000010635	8/8/2018	0100	OXFORD UNIVERSITY PRESS	003	MATERIALS AND SUPPLIES	\$ 66.64
0000010636	8/8/2018	0100	CART MART INC	013	MATERIALS-VEHICLE PARTS	\$ 431.00
0000010637	8/8/2018	0100	MISSION LINEN SUPPLY	500	OTHER SERV.& OPER.EXP.	\$ 1,400.00
0000010638	8/8/2018	0100	SAFETY KLEEN CORP	500	HAZARDOUS WASTE DISPOSAL	\$ 1,000.00
0000010639	8/8/2018	1300	OFFICE DEPOT, INC	014	PRINTING	\$ 28.46
0000010640	8/8/2018	1300	AMAZON CAPITAL SERVICES, INC.	014	MATERIALS AND SUPPLIES	\$ 86.16
0000010641	8/8/2018	1300	LLOYD PEST CONTROL	014	OTHER SERV.& OPER.EXP.	\$ 5,000.00
0000010642	8/8/2018	1300	SO-CAL DOMINOIDS	014	PURCHASES FOOD	\$ 810.28
0000010643	8/9/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$ 26.70
0000010644	8/9/2018	0100	CDW GOVERNMENT	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 748.04
0000010645	8/9/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$ 857.69
0000010646	8/9/2018	0100	CA COMMISSION ON TEACHER	020	FEES - ADMISSIONS, TOURN	\$ 1,300.00
0000010647	8/9/2018	0100	LEUCADIA PIZZERIA	016	REFRESHMENTS	\$ 800.00
0000010648	8/9/2018	0100	KELLY PAPER	500	DUPLICATING SUPPLIES	\$ 2,000.00
0000010650	8/9/2018	0100	CAROLINA BIOLOGICAL SUPPLY CO	500	MATERIALS AND SUPPLIES	\$ 91.10
0000010651	8/10/2018	0100	PROCURETECH	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 10,770.69
0000010652	8/10/2018	0100	OFFICE SOLUTIONS BUSINESS	500	MATERIALS AND SUPPLIES	\$ 43.10
0000010653	8/10/2018	0100	POWAY UNIFIED SCHOOL DISTRICT	020	FEES - ADMISSIONS, TOURN	\$ 1,045.00
0000010654	8/10/2018	0100	FREE FORM CLAY & SUPPLY	500	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010655	8/10/2018	1300	P C S REVENUE CONTROL SYSTEMS	014	COMPUTER SOFTWARE	\$ 5,888.75
0000010656	8/10/2018	0100	SKILLPATH INC	012	CONFERENCE,WORKSHOP,SEM.	\$ 510.00
				013	CONFERENCE,WORKSHOP,SEM.	\$ 340.00
0000010657	8/10/2018	0100	SCSBOA	500	CONFERENCE,WORKSHOP,SEM.	\$ 215.00
0000010658	8/10/2018	0100	OFFICE SOLUTIONS BUSINESS	500	MATERIALS AND SUPPLIES	\$ 12.93
0000010659	8/10/2018	0100	S AND R TOWING INC	013	OTHER SERV.& OPER.EXP.	\$ 4,000.00
0000010660	8/13/2018	0100	SSID #9032539151	002	MEDIATION SETTLEMENTS	\$ 8,895.00
0000010661	8/13/2018	0100	NEWMAN AARONSON VANAMAN LLP	002	MEDIATION SETTLEMENTS	\$ 29,000.00
0000010662	8/13/2018	0100	LAW OFFICES OF CARA LUCIER	002	MEDIATION SETTLEMENTS	\$ 19,000.00
0000010663	8/13/2018	0100	ADORAMA CAMERA INC	600	MATERIALS AND SUPPLIES	\$ 1,504.19
0000010664	8/13/2018	0100	TURNITIN, LLC	004	COMPUTER LICENSING	\$ 47,816.12
0000010665	8/13/2018	0100	C O D E S P	016	DUES AND MEMBERSHIPS	\$ 2,050.00
0000010666	8/13/2018	0100	KELLY PAPER	500	DUPLICATING SUPPLIES	\$ 15,000.00
0000010667	8/13/2018	0100	OFFICE DEPOT, INC	500	MATERIALS AND SUPPLIES	\$ 30.67
0000010668	8/13/2018	0100	KELLY PAPER	500	DUPLICATING SUPPLIES	\$ 7,000.00
0000010669	8/13/2018	0100	JOHNSON CONTROLS FIRE PROTECTION LP	012	OTHER SERV.& OPER.EXP.	\$ 25,000.00
0000010670	8/14/2018	0100	KELLY PAPER	500	MATERIALS AND SUPPLIES	\$ 2,000.00
0000010671	8/14/2018	0100	WARD'S SCIENCE	500	MATERIALS AND SUPPLIES	\$ 410.64
0000010672	8/14/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 335.09
0000010673	8/14/2018	0100	MISSION FEDERAL CREDIT UNION	500	MATERIALS AND SUPPLIES	\$ 49.42
0000010674	8/14/2018	1300	DAYMARK SAFETY SYSTEMS INC	014	MATERIALS AND SUPPLIES	\$ 400.00
0000010675	8/14/2018	0100	Follett School Solutions	001	TEXTBOOKS	\$ 967.06
0000010676	8/14/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$ 500.00
0000010677	8/14/2018	0100	WILKINSON HADLEY KING & CO LLP	015	AUDIT	\$ 21,800.00
0000010678	8/14/2018	0100	SOL TRANSPORTATION, INC.	013	SPEC.ED.TRANSPORTATION	\$ 200,000.00
0000010679	8/14/2018	0100	WINSTON SCHOOL OF SAN DIEGO	002	OTHER CONTR-N.P.S.	\$ 1,106.42
0000010680	8/14/2018	0100	WINSTON SCHOOL OF SAN DIEGO	002	OTHER CONTR-N.P.S.	\$ 1,106.42
0000010681	8/15/2018	0100	Hazard Young Attea & Associates	015	PROF/CONSULT./OPER EXP	\$ 23,500.00
0000010682	8/15/2018	0100	RANCHO SANTA FE SEC SYSTEMS	012	REPAIRS BY VENDORS	\$ 8,000.00
0000010683	8/15/2018	0100	RANCHO SANTA FE SEC SYSTEMS	012	SECURITY GUARD CONTRACT	\$ 36,500.00
0000010684	8/15/2018	0100	C S B A	015	COMPUTER LICENSING	\$ 3,405.00
0000010685	8/15/2018	1300	GOLD STAR FOODS	014	PURCHASES FOOD	\$ 500,000.00
0000010686	8/15/2018	0100	AMERICAN EXPRESS	011	BANK CHARGES	\$ 90.00
0000010687	8/15/2018	0100	ALEKS CORP/MCGRAW HILL	500	MATERIALS AND SUPPLIES	\$ 1,225.00
0000010688	8/15/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	010	CONFERENCE,WORKSHOP,SEM.	\$ 250.00
				021	CONFERENCE,WORKSHOP,SEM.	\$ 250.00
0000010689	8/15/2018	0100	MISSION LINEN SUPPLY	013	OTHER TRANSPORT.SUPPLIES	\$ 4,500.00
					OTHER SERV.& OPER.EXP.	\$ 2,750.00
0000010690	8/15/2018	0100	STAPLES ADVANTAGE	012	MATERIALS AND SUPPLIES	\$ 2,500.00

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010691	8/15/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	CONFERENCE,WORKSHOP,SEM.	\$ 100.00
0000010692	8/15/2018	0100	INTERNATIONAL BACCALAUREATE ORGANIZATION	001	CONFERENCE,WORKSHOP,SEM.	\$ 600.00
0000010693	8/15/2018	0100	STAPLES ADVANTAGE	003	MATERIALS AND SUPPLIES	\$ 250.00
0000010694	8/15/2018	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	CONFERENCE,WORKSHOP,SEM.	\$ 349.00
0000010695	8/16/2018	0100	CENGAGE LEARNING	500	MATERIALS AND SUPPLIES	\$ 1,314.55
0000010696	8/16/2018	0100	AMERICAN ACADEMY OF PROTECTIVE TRAINING	020	FEES - ADMISSIONS, TOURN	\$ 680.00
0000010697	8/16/2018	0100	CALSTRS	011	PROF/CONSULT./OPER EXP	\$ 8,400.00
0000010698	8/16/2018	0100	VERITIV EXPRESS	500	DUPLICATING SUPPLIES	\$ 4,000.00
0000010699	8/16/2018	0100	HAMEL INTERIORS INC	011	MATERIALS AND SUPPLIES	\$ 3,011.58
0000010700	8/16/2018	0100	LAW OFFICES OF SCHWARTZ & STOREY	002	MEDIATION SETTLEMENTS	\$ 5,000.00
0000010701	8/16/2018	0100	AMERICAN EXPRESS	015	RENTS & LEASES	\$ 251.75
0000010702	8/16/2018	0100	ACTIVE NETWORK INC	011	COMPUTER LICENSING	\$ 1,654.00
0000010703	8/16/2018	0100	TCI	001	MATERIALS AND SUPPLIES	\$ 2,567.32
0000010704	8/16/2018	0100	TCI	001	MATERIALS AND SUPPLIES	\$ 2,567.32
0000010705	8/16/2018	0100	LAW OFFICE OF JAZMINE GELFAND	002	MEDIATION SETTLEMENTS	\$ 3,000.00
0000010706	8/16/2018	0100	SSID #3170140367	002	MEDIATION SETTLEMENTS	\$ 11,000.00
0000010707	8/16/2018	0100	Follett School Solutions	001	TEXTBOOKS	\$ 5,394.83
0000010708	8/16/2018	0100	LAW OFFICE OF MEAGAN NUNEZ	002	MEDIATION SETTLEMENTS	\$ 7,500.00
0000010709	8/16/2018	0100	AMAZON CAPITAL SERVICES, INC.	012	MATERIALS AND SUPPLIES	\$ 153.80
0000010710	8/16/2018	0100	SSID# 9974341980	002	MEDIATION SETTLEMENTS	\$ 8,020.00
0000010711	8/16/2018	0100	CSPCA	016	DUES AND MEMBERSHIPS	\$ 800.00
0000010712	8/16/2018	0100	S D C S P C A	016	DUES AND MEMBERSHIPS	\$ 50.00
0000010713	8/16/2018	0100	STAPLES ADVANTAGE	016	MATERIALS AND SUPPLIES	\$ 300.00
0000010714	8/16/2018	0100	SCHOOL SPECIALTY, INC.	012	NON CAPITALIZED EQUIP	\$ 2,103.24
0000010715	8/16/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 133.95
0000010716	8/16/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 133.95
0000010717	8/16/2018	0100	WOLFRAM RESEARCH INC	004	COMPUTER LICENSING	\$ 7,433.41
0000010718	8/16/2018	0100	STAPLES ADVANTAGE	002	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010719	8/16/2018	0100	LAB AIDS	001	PROF/CONSULT./OPER EXP	\$ 8,750.00
0000010720	8/17/2018	2139	PALOMAR REPROGRAPHICS, INC.	007	NEW CONSTRUCTION	\$ 8,000.00
					IMPROVEMENT	\$ 1,000.00
0000010721	8/17/2018	2139	NOVA SERVICES	007	NEW CONSTRUCTION	\$ 21,804.00
0000010722	8/17/2018	2139	FISHER SCIENTIFIC EMD	007	EQUIPMENT	\$ 10,493.86
0000010723	8/17/2018	0100	MULTI HEALTH SYSTEMS, INC(MHS)	002	MATERIALS AND SUPPLIES	\$ 1,450.32
0000010724	8/17/2018	2519	FREDRICKS ELECTRIC INC	007	LAND IMPROVEMENTS	\$ 11,176.25
0000010725	8/17/2018	0100	HANOVER RESEARCH COUNCIL, LLC, THE	004	PROF/CONSULT./OPER EXP	\$ 46,350.00
0000010726	8/17/2018	0100	SCHOOL HEALTH CORPORATION	018	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010727	8/17/2018	2139	WENGER CORPORATION	007	EQUIPMENT	\$ 36,889.99
0000010728	8/17/2018	0100	BLICK, DICK (DICK BLICK)	500	MATERIALS AND SUPPLIES	\$ 364.95
0000010729	8/17/2018	0100	NORM'S REFRIGERATION LLC	012	NON CAPITALIZED EQUIP	\$ 734.63
0000010730	8/17/2018	0100	MOBILE AIR INC	013	REPAIRS-VEHICLES	\$ 6,000.00
0000010731	8/17/2018	0100	RANCHO SANTA FE SEC SYSTEMS	012	OTHER SERV.& OPER.EXP.	\$ 24,441.60
0000010732	8/17/2018	2139	FREDRICKS ELECTRIC INC	007	NEW CONSTRUCTION	\$ 480.00
		2519	FREDRICKS ELECTRIC INC	007	IMPROVEMENT	\$ 1,480.00
0000010733	8/17/2018	2139	HARBOR BAY INC	007	NEW CONSTRUCTION	\$ 7,800.00
0000010734	8/17/2018	2139	SAN DIEGUITO WATER DISTRICT	007	NEW CONSTRUCTION	\$ 1,000.00
0000010735	8/17/2018	2519	NINYO & MOORE	007	IMPROVEMENT	\$ 5,744.00
0000010736	8/17/2018	1300	CHEFS' TOYS	014	NON CAPITALIZED EQUIP	\$ 8,660.86
0000010737	8/17/2018	0100	WESTERN PSYCHOLOGICAL SERVICES	002	MATERIALS AND SUPPLIES	\$ 1,028.14
					COMPUTER SOFTWARE	\$ 93.02
0000010738	8/17/2018	0100	HAMEL INTERIORS INC	012	MATERIALS AND SUPPLIES	\$ 1,886.70
0000010739	8/17/2018	0100	MEDCO SUPPLY CO INC	002	MATERIALS AND SUPPLIES	\$ 880.04
0000010740	8/17/2018	0100	CATALYST LEARNING CURRICULA	001	TEXTBOOKS	\$ 2,600.00
0000010741	8/17/2018	0100	SAN DIEGO CENTER FOR CHILDREN	002	MEDIATION SETTLEMENTS	\$ 25,851.70
0000010742	8/17/2018	1300	ECOLAB	014	MATERIALS AND SUPPLIES	\$ 3,500.00
0000010743	8/17/2018	0100	FISHER SCIENTIFIC EMD	500	MATERIALS AND SUPPLIES	\$ 575.72
0000010744	8/17/2018	0100	EDUCATIONAL TESTING SERVICE	004	MATERIALS AND SUPPLIES	\$ 400.00
0000010745	8/17/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 419.15
0000010746	8/17/2018	0100	CUSTOM LANYARDS 4 ALL.COM	500	MATERIALS AND SUPPLIES	\$ 161.63
0000010747	8/20/2018	0100	HOUGHTON MIFFLIN HARCOURT	002	MATERIALS AND SUPPLIES	\$ 3,844.20
0000010748	8/20/2018	0100	CDW GOVERNMENT	017	MATERIALS AND SUPPLIES	\$ 2,831.67
0000010749	8/20/2018	0100	SSID #5138527702	002	MEDIATION SETTLEMENTS	\$ 57,871.89
0000010750	8/20/2018	0100	SAN DIEGUITO TROPHY	500	MATERIALS AND SUPPLIES	\$ 58.18
0000010751	8/20/2018	0100	IPRINT TECHNOLOGIES	017	MATERIALS AND SUPPLIES	\$ 220.00
0000010752	8/20/2018	0100	AMAZON CAPITAL SERVICES, INC.	017	MATERIALS AND SUPPLIES	\$ 1,234.28
0000010753	8/20/2018	0100	PAR, INC	002	MATERIALS AND SUPPLIES	\$ 4,406.69
					COMPUTER SOFTWARE	\$ 3,475.08
0000010754	8/20/2018	0100	New Haven Youth & Family Services	002	OTHER CONTR-N.P.A.	\$ 953.33
0000010755	8/20/2018	0100	PARMA	018	CONFERENCE,WORKSHOP,SEM.	\$ 350.00
0000010756	8/20/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$ 269.32
0000010757	8/20/2018	2139	RANCHO SANTA FE SEC SYSTEMS	007	NEW CONSTRUCTION	\$ 1,050.00
0000010758	8/20/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$ 96.95

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010759	8/20/2018	0100	Follett School Solutions	004	COMPUTER LICENSING	\$ 6,365.62
0000010760	8/21/2018	0100	HAMEL INTERIORS INC	500	MATERIALS AND SUPPLIES	\$ 567.24
0000010761	8/21/2018	0100	OFFICE SOLUTIONS BUSINESS	002	MATERIALS AND SUPPLIES	\$ 21.55
0000010762	8/21/2018	0100	ADVANTAGE PAYROLL SERVICES	002	OTHER SERV.& OPER.EXP.	\$ 3,400.00
0000010763	8/21/2018	0100	PC & MACECHANGE	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,378.12
0000010764	8/21/2018	0100	US BANK CORP PAYMENT SYS	011	DEBT SERVICE - INTEREST	\$ 11,274.72
					OTHER DEBT SERVICE - PRINCIPAL	\$ 67,711.82
0000010765	8/21/2018	0100	AMAZON CAPITAL SERVICES, INC.	020	MATERIALS AND SUPPLIES	\$ 96.94
0000010766	8/21/2018	0100	FILINGSUPPLIES.COM	002	MATERIALS AND SUPPLIES	\$ 181.57
0000010767	8/21/2018	0100	OREGON LAMINATIONS CO	020	MATERIALS AND SUPPLIES	\$ 50.17
0000010768	8/21/2018	0100	HAMEL INTERIORS INC	500	MATERIALS AND SUPPLIES	\$ 1,134.48
0000010769	8/21/2018	0100	PEARSON EDUCATION INC	002	MATERIALS AND SUPPLIES	\$ 6,596.09
					COMPUTER SOFTWARE	\$ 6,314.15
0000010770	8/21/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 91.96
0000010771	8/21/2018	0100	AMAZON CAPITAL SERVICES, INC.	001	MATERIALS AND SUPPLIES	\$ 216.90
0000010772	8/21/2018	0100	THE FRUTH GROUP, INC	500	RENTS & LEASES	\$ 174.20
0000010773	8/21/2018	0100	CDW GOVERNMENT	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 1,378.12
0000010774	8/21/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010775	8/21/2018	0100	MISSION FEDERAL CREDIT UNION	001	MATERIALS AND SUPPLIES	\$ 41.40
0000010776	8/21/2018	0100	MISSION FEDERAL CREDIT UNION	001	MATERIALS AND SUPPLIES	\$ 35.88
0000010777	8/21/2018	0100	AMAZON CAPITAL SERVICES, INC.	001	MATERIALS AND SUPPLIES	\$ 129.97
0000010778	8/21/2018	0100	Harbottle Law Group	002	LEGAL EXPENSE	\$ 100,000.00
				004	LEGAL EXPENSE	\$ 15,000.00
0000010779	8/21/2018	0100	AMERICAN CHEMICAL	500	MATERIALS AND SUPPLIES	\$ 387.90
0000010780	8/22/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 938.28
0000010781	8/22/2018	0100	BLICK, DICK (DICK BLICK)	500	MATERIALS AND SUPPLIES	\$ 772.65
0000010782	8/22/2018	0100	CURRICULUM ASSOCIATES INC	002	MATERIALS AND SUPPLIES	\$ 435.38
0000010783	8/22/2018	0100	SSID #: 8672299615	002	MEDIATION SETTLEMENTS	\$ 64,745.29
0000010784	8/22/2018	0100	U S POSTAL SERVICE	010	COMMUNICATIONS-POSTAGE	\$ 20,000.00
0000010786	8/22/2018	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	021	MATERIALS AND SUPPLIES	\$ 80.37
0000010787	8/22/2018	0100	Erickson Law Firm	022	LEGAL EXPENSE	\$ 10,000.00
0000010788	8/22/2018	0100	FLINN SCIENTIFIC INC	500	MATERIALS AND SUPPLIES	\$ 2,100.00
0000010789	8/23/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 193.95
0000010790	8/23/2018	0100	THE FRUTH GROUP, INC	500	REPAIRS BY VENDORS	\$ 665.00
0000010791	8/23/2018	0100	Ashley Albers	002	PROF/CONSULT./OPER EXP	\$ 2,783.75
0000010792	8/23/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 113.73
0000010793	8/23/2018	0100	APPERSON	500	MATERIALS AND SUPPLIES	\$ 98.47
0000010794	8/23/2018	0100	TCR SERVICES	500	DUPLICATING SUPPLIES	\$ 204.62
0000010795	8/23/2018	0100	PALOS SPORTS, INC.	500	MATERIALS AND SUPPLIES	\$ 1,008.39
0000010796	8/23/2018	0100	OFFICE DEPOT, INC	500	MATERIALS AND SUPPLIES	\$ 30.67
0000010797	8/23/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$ 104.52
0000010798	8/23/2018	0100	SAFARI MONTAGE	004	COMPUTER LICENSING	\$ 27,487.00
0000010799	8/23/2018	0100	HOUGHTON MIFFLIN HARCOURT PUB.	003	PROF/CONSULT./OPER EXP	\$ 166,017.09
0000010800	8/23/2018	1300	P AND R PAPER SUPPLY CO.	014	PURCHASES SUPPLIES	\$ 10,000.00
0000010803	8/23/2018	0100	BLICK, DICK (DICK BLICK)	001	MATERIALS AND SUPPLIES	\$ 100.00
0000010804	8/23/2018	0100	MODULAR SPACE CORPORATION	013	RENTS & LEASES	\$ 7,150.00
0000010805	8/23/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 600.00
0000010806	8/23/2018	0100	STAPLES ADVANTAGE	500	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010807	8/23/2018	0100	INTERNATIONAL BACCALAUREATE ORGANIZATION	001	COMPUTER LICENSING	\$ 318.99
0000010808	8/23/2018	0100	AMAZON CAPITAL SERVICES, INC.	001	MATERIALS AND SUPPLIES	\$ 2,019.62
0000010810	8/23/2018	0100	STATE INDUSTRIAL PRODUCTS	012	OTHER SERV.& OPER.EXP.	\$ 8,000.00
0000010811	8/24/2018	2139	SCIENTIFIC EQUIPMENT OF HOUSTON	007	EQUIPMENT	\$ 2,589.75
0000010812	8/24/2018	2139	SCIENTIFIC EQUIPMENT OF HOUSTON	007	EQUIPMENT	\$ 4,526.02
0000010813	8/24/2018	2139	DIGITAL NETWORKS GROUP, INC.	007	NEW CONSTRUCTION	\$ 60,084.04
0000010814	8/24/2018	0100	WILLDAN FINANCIAL SERVICES	007	DATA PROCESSING CONTRACT	\$ 1,250.00
0000010815	8/24/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 11.84
0000010816	8/24/2018	0100	LAW OFFICE OF PERRY ISRAEL	007	LEGAL EXP-BUSINESS	\$ 750.00
0000010817	8/24/2018	0100	AGENCY FOR STUDENT	018	COMPUTER LICENSING	\$ 1,980.00
0000010818	8/24/2018	0100	LA PROPOINT INC	012	REPAIRS BY VENDORS	\$ 7,261.22
0000010819	8/24/2018	0100	LA PROPOINT INC	012	OTHER SERV.& OPER.EXP.	\$ 11,236.25
0000010820	8/24/2018	0100	HORIZON LIGHTING INC	012	REPAIRS BY VENDORS	\$ 5,589.43
0000010821	8/24/2018	0100	SOLAR CARE INC	012	REPAIRS BY VENDORS	\$ 2,460.00
0000010822	8/24/2018	0100	FREDRICKS ELECTRIC INC	017	OTHER SERV.& OPER.EXP.	\$ 2,160.00
0000010823	8/24/2018	0100	FREDRICKS ELECTRIC INC	017	OTHER SERV.& OPER.EXP.	\$ 585.00
0000010824	8/24/2018	0100	FREDRICKS ELECTRIC INC	012	REPAIRS BY VENDORS	\$ 5,000.00
0000010825	8/24/2018	0100	URBAN TREE CARE, INC.	012	OTHER SERV.& OPER.EXP.	\$ 3,662.00
0000010826	8/24/2018	0100	URBAN TREE CARE, INC.	012	OTHER SERV.& OPER.EXP.	\$ 6,161.00
0000010827	8/24/2018	0100	URBAN TREE CARE, INC.	012	OTHER SERV.& OPER.EXP.	\$ 2,520.00
0000010828	8/27/2018	0100	B AND H PHOTO-VIDEO	600	MATERIALS AND SUPPLIES	\$ 109.29
					NON CAPITALIZED EQUIP	\$ 1,184.45
0000010829	8/27/2018	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 107.70
0000010831	8/28/2018	2139	DIGITAL NETWORKS GROUP, INC.	007	NEW CONSTRUCTION	\$ 6,171.77

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010832	8/28/2018	2139	DIGITAL NETWORKS GROUP, INC.	007	NEW CONSTRUCTION	\$ 1,907.87
0000010833	8/28/2018	2139	M A Engineers Inc.	007	NEW CONSTRUCTION	\$ 20,000.00
0000010834	8/28/2018	2139	RANCHO SANTA FE SEC SYSTEMS	007	NEW CONSTRUCTION	\$ 392.00
0000010835	8/28/2018	2519	GEM INDUSTRIAL, INC.	007	IMPROVEMENT	\$ 14,623.52
0000010836	8/28/2018	0100	SDCSBA,	015	DUES AND MEMBERSHIPS	\$ 246.76
0000010837	8/28/2018	0100	STAPLES ADVANTAGE	015	OFFICE SUPPLIES	\$ 400.00
0000010838	8/28/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$ 48.92
0000010839	8/28/2018	0100	AMAZON CAPITAL SERVICES, INC.	003	MATERIALS AND SUPPLIES	\$ 1,519.47
0000010840	8/28/2018	0100	REGENTS OF THE UNIV. OF CA.	004	RENTS & LEASES	\$ 16,787.50
0000010841	8/28/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$ 63.56
0000010842	8/28/2018	0100	SMART AND FINAL STORES CORP	003	MATERIALS AND SUPPLIES	\$ 3,000.00
0000010843	8/28/2018	0100	DIGITAL NETWORKS GROUP, INC.	017	REPAIRS BY VENDORS	\$ 405.00
0000010844	8/28/2018	0100	AMAZON CAPITAL SERVICES, INC.	002	MATERIALS AND SUPPLIES	\$ 77.12
0000010845	8/28/2018	0100	VONS INC.	003	MATERIALS AND SUPPLIES	\$ 1,300.00
0000010846	8/28/2018	0100	SCHOLASTIC MAGAZINES	002	MATERIALS AND SUPPLIES	\$ 63.25
0000010847	8/28/2018	0100	CAWS	001	DUES AND MEMBERSHIPS	\$ 200.00
0000010849	8/28/2018	0100	STAPLES ADVANTAGE	001	PROF/CONSULT./OPER EXP	\$ 221.98
0000010851	8/28/2018	0100	MOONLIGHT SCREENPRINTING INC	500	MATERIALS AND SUPPLIES	\$ 603.68
0000010852	8/29/2018	0100	DESIGN SCIENCE INC	004	COMPUTER LICENSING	\$ 2,282.52
0000010853	8/29/2018	0100	CDW GOVERNMENT	600	MATERIALS AND SUPPLIES	\$ 2,709.94
0000010854	8/29/2018	0100	ACE COOLERS INC	012	REPAIRS BY VENDORS	\$ 2,000.00
					OTHER SERV.& OPER.EXP.	\$ 700.00
0000010855	8/29/2018	0100	A B C SCHOOL EQUIPMENT INC	600	MATERIALS AND SUPPLIES	\$ 634.27
0000010856	8/29/2018	0100	AFFORDABLE DRAIN SERVICE INC	012	REPAIRS BY VENDORS	\$ 14,500.00
0000010857	8/29/2018	0100	AREY JONES ED SOLUTIONS	017	NON-CAPITALIZED TECH EQUIPMENT	\$ 15,781.50
0000010858	8/29/2018	0100	DOOR SERVICE & REPAIR, INC.	012	REPAIRS BY VENDORS	\$ 6,465.00
					OTHER SERV.& OPER.EXP.	\$ 6,287.21
0000010859	8/29/2018	0100	VERDUGO TESTING CO., INC.	013	OTHER TRANSPORT.SUPPLIES	\$ 100.00
					REPAIRS BY VENDORS	\$ 5,000.00
					FEES - ADMISSIONS, TOURN	\$ 5,500.00
					OTHER SERV.& OPER.EXP.	\$ 100.00
0000010860	8/29/2018	0100	LAUNDRY LADIES	600	OTHER SERV.& OPER.EXP.	\$ 3,000.00
0000010861	8/29/2018	0100	Downstream Services, Inc.	012	OTHER SERV.& OPER.EXP.	\$ 580.00
0000010862	8/29/2018	0100	Downstream Services, Inc.	012	OTHER SERV.& OPER.EXP.	\$ 290.00
0000010863	8/29/2018	0100	ILLUMINATE EDUCATION, INC.	004	COMPUTER LICENSING	\$ 78,378.00
0000010864	8/29/2018	1300	A1 GOLF CARS, INC	014	REPAIRS BY VENDORS	\$ 592.85
0000010865	8/29/2018	0100	BLICK, DICK (DICK BLICK)	500	MATERIALS AND SUPPLIES	\$ 4,284.16
0000010866	8/29/2018	0100	AMAZON CAPITAL SERVICES, INC.	500	MATERIALS AND SUPPLIES	\$ 1,512.81
0000010867	8/30/2018	0100	BLICK, DICK (DICK BLICK)	500	MATERIALS AND SUPPLIES	\$ 769.16
0000010868	8/31/2018	0100	TCR SERVICES	500	MATERIALS AND SUPPLIES	\$ 1,000.00
0000010869	8/31/2018	0100	HOME DEPOT CREDIT SERVICES	500	MATERIALS AND SUPPLIES	\$ 300.00
0000010870	8/31/2018	0100	LAWNMOWERS PLUS INC	012	NON CAPITALIZED EQUIP	\$ 741.50
0000010871	8/31/2018	0100	AMAZON CAPITAL SERVICES, INC.	012	MATERIALS AND SUPPLIES	\$ 280.13
000010264A	8/28/2018	0100	STAPLES ADVANTAGE	500	DUPLICATING SUPPLIES	\$ 68.96
790002	8/10/2018	0100	OFFICE DEPOT, INC	013	PRINTING	\$ 61.34
790004	8/9/2018	0100	CASBO	007	CONFERENCE,WORKSHOP,SEM.	\$ 100.00
790005	8/8/2018	0100	JOHNSTONE SUPPLY	012	NON CAPITALIZED EQUIP	\$ 1,202.98
790006	8/7/2018	0100	SOUTHLAND ENVELOPE CO INC	010	DUPLICATING SUPPLIES	\$ 572.28
790007	8/15/2018	0100	AMAZON CAPITAL SERVICES, INC.	600	MATERIALS AND SUPPLIES	\$ 377.30
790009	8/17/2018	0100	COMM USA INC	012	MATERIALS AND SUPPLIES	\$ 2,111.90
790011	8/24/2018	2139	HOME DEPOT CREDIT SERVICES	007	EQUIPMENT	\$ 1,417.42
790012	8/23/2018	0100	GEARY PACIFIC SUPPLY #48	012	NON CAPITALIZED EQUIP	\$ 1,029.22
					SUB-TOTAL NEW PURCHASES	\$ 2,855,834.75

CHANGE ORDERS

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000006792	7/31/2018	2518	BERT'S TRAILERS	007	IMPROVEMENT	\$ 484.88
0000000914	8/2/2018	2139	SVA	007	NEW CONSTRUCTION	\$ 2,000.00
0000010081	8/2/2018	2139	COROVAN	007	NEW CONSTRUCTION	\$ 3,402.20
0000010082	8/2/2018	2139	COROVAN	007	NEW CONSTRUCTION	\$ 4,211.20
0000007916	8/2/2018	2139	MOBILE MODULAR	007	NEW CONSTRUCTION	\$ 52,195.00
0000006681	8/2/2018	0100	MOBILE MODULAR	018	RENTS & LEASES	\$ 16,511.00
5832A	8/6/2018	2518	FACILITIES MAINTENANCE PLANNING	007	PROF/CONSULT./OPER EXP	\$ 70,588.00
0000008584	8/7/2018	2139	ERICKSON HALL	007	NEW CONSTRUCTION	\$ 108,430.00
0000010494	8/17/2018	0100	TRIMARK	007	DATA PROCESSING CONTRACT	\$ 1,032.00
0000242621	8/20/2018	2519	MOBILE MODULAR	007	RENTS & LEASES	\$ 15,346.00
0000003981	8/22/2018	2139	ROESLING NAKAMURA TERADA	007	NEW CONSTRUCTION	\$ 3,855.00
0000003981	8/22/2018	2139	ROESLING NAKAMURA TERADA	007	NEW CONSTRUCTION	\$ 17,500.00
0000008584	8/22/2018	2139	ERICKSON HALL	007	NEW CONSTRUCTION	\$ (16,183.00)
					SUB-TOTAL CHANGE ORDERS	\$ 279,372.28

PURCHASE ORDER INCREASE/DECREASE

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
--------	------	------	--------	-----	-------------	--------

ITEM 15G

PO REPORT AUGUST 6, 2018 THROUGH SEPTEMBER 3, 2018

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000010295	7/26/2018	2519	PALOMAR REPRO	007	IMPROVEMENT	\$ 400.00
0000010526	8/1/2018	2139	RSF SECURITY	007	NEW CONSTRUCTION	\$ 78.00
0000010430	8/16/2018	0100	DICK BLICK	500	MATERIALS AND SUPPLIES	\$ 1,200.00
0000010160	8/21/2018	0100	PROCURETECH	500	COMPUTER SUPPLIES	\$ (600.00)
0000241541	8/22/2018	2139	ROESLING NAKAMURA TERADA	007	NEW CONSTRUCTION	\$ (3,055.00)
0000010629	8/29/2018	0100	SAN DIEGO REFRIGERATION	012	REPAIRS BY VENDORS	\$ 5,000.00
SUB-TOTAL PO CHANGES						\$ 3,023.00
REPORT TOTAL						\$ 3,138,230.03

Individual Membership Listings
For the Period of August 6, 2018 through September 3, 2018

<u>Staff Member Name</u>	<u>Organization Name</u>	<u>Amount</u>
------------------------------	--------------------------	---------------

None to Report

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14438082	8/7/2018	BERNADETTE TAKANO	0100	Materials And Supplies	\$ 109.39
14438083	8/7/2018	DAVID SAMUELSON	0100	Mileage	\$ 54.50
14438084	8/7/2018	CENTER FOR AUTISM AND RELATED DISORDERS	0100	Other Contr-N.P.A.	\$ 1,300.00
14438085	8/7/2018	THE FRUTH GROUP INC	0100	Rents & Leases	\$ 230.96
14438086	8/7/2018	PC & MAC EXCHANGE	0100	Non-Capitalized Tech Equipment	\$ 1,378.12
14438087	8/7/2018	BEACHSIDE MIRROR AND GLASS INC	0100	Repairs & Maintenance	\$ 646.31
14438088	8/7/2018	NORTHSTAR AV LLC	0100	Materials And Supplies	\$ 2,605.40
14438089	8/7/2018	ANNETTE DAOUD	0100	Professional/Consult Svs	\$ 2,000.00
14438090	8/7/2018	CARON, DIANE	0100	Mileage	\$ 136.25
14438091	8/7/2018	JOHN GAILLARD	1300	Food Service Sales Lcc	\$ 29.25
14438092	8/7/2018	JOHN GAILLARD	1300	Food Service Sales Lcc	\$ 32.75
14438093	8/7/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 151.79
14438094	8/7/2018	RICHARD AYALA	0100	Mileage	\$ 16.35
14438095	8/7/2018	C E D	0100	Bldg.-Repair Materials	\$ 2,036.77
14438096	8/7/2018	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00
14438097	8/7/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 331.89
14438098	8/7/2018	ECONOMY RESTAURANT SUPPLY	0100	Materials And Supplies	\$ 2,634.49
14438099	8/7/2018	ENCINITAS FORD	0100	Materials-Vehicle Parts	\$ 233.60
14438100	8/7/2018	SCOTT FROESE	0100	Mileage	\$ 89.93
14438101	8/7/2018	JRB SOFTWARE LIMITED	0100	Computer Licensing	\$ 200.00
14438102	8/7/2018	LAB AIDS	0100	Communications-Postage	\$ 612.22
14438103	8/7/2018	SSID #8626601395	0100	Mediation Settlements	\$ 1,550.00
14438104	8/7/2018	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 21.55
14438105	8/7/2018	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 24,311.92
14438106	8/7/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 289.82
14438107	8/7/2018	ROSETTA STONE	0100	Computer Licensing	\$ 7,740.00
14438108	8/7/2018	SAN DIEGO POLICE DEPARTMENT	0100	Security Guard Contract	\$ 495.00
14438109	8/7/2018	JOANN SCHULTZ	0100	Refreshments	\$ 41.20
14438110	8/7/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 814.51
14438111	8/7/2018	TCR SERVICES	0100	Duplicating Supplies	\$ 236.94
				Materials And Supplies	\$ 69.98
14438112	8/7/2018	XEROX CORPORATION	1300	Copy Charges	\$ 72.24
				Rents & Leases	\$ 226.54
14438621	8/8/2018	PC & MAC EXCHANGE	0100	Non-Capitalized Tech Equipment	\$ 1,378.12
14438622	8/8/2018	INTNL BACCALAUREATE ORGANIZATION	0100	Dues And Memberships	\$ 11,650.00
14438623	8/8/2018	DIANA BRANDIN REALTIME CAPTIONING & ASL	0100	Professional/Consult Svs	\$ 1,060.00
14438624	8/8/2018	BARBARA REUER	0100	Professional/Consult Svs	\$ 556.73
14438625	8/8/2018	SSID #7138514586	0100	Mediation Settlements	\$ 1,991.00
14438626	8/8/2018	RALF BERNARD	0100	Mileage	\$ 93.20
14438627	8/8/2018	SSID #6162195464	0100	Mediation Settlements	\$ 800.00
14438628	8/8/2018	SSID #2328828748	0100	Mediation Settlements	\$ 6,600.00
14438629	8/8/2018	SSID #8626601395	0100	Mediation Settlements	\$ 1,050.00
14438630	8/8/2018	BURNHAM BENEFITS INSURANCE SERVICES	0100	Professional/Consult Svs	\$ 7,083.33
14438631	8/8/2018	BOXWOOD TECHNOLOGY INC	0100	Advertising	\$ 200.00
14438632	8/8/2018	SSID #8192987638	0100	Mediation Settlements	\$ 400.00
14438633	8/8/2018	SSID #5154707632	0100	Mediation Settlements	\$ 1,320.00
14438634	8/8/2018	IPRINT TECHNOLOGIES	1300	Materials And Supplies	\$ 1,219.75
14438635	8/8/2018	ADORAMA CAMERA INC	0100	Non-Capitalized Tech Equipment	\$ 1,900.00
14438636	8/8/2018	SSID #8097144658	0100	Mediation Settlements	\$ 2,895.00
14438637	8/8/2018	SSID #1010419255	0100	Pay In Lieu Of Transp>	\$ 546.75
14438638	8/8/2018	ANIXTER, INC	0100	Bldg.-Repair Materials	\$ 7,873.62
14438639	8/8/2018	CLEAN ENERGY	0100	Repairs & Maintenance	\$ 1,000.00
14438640	8/8/2018	DIGITAL NETWORKS GROUP, INC.	2139	New Construction	\$ 160,368.85
14438641	8/8/2018	EDUCLIME LLC	0100	Professional/Consult Svs	\$ 90.00
14438642	8/8/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 325,589.59
14438643	8/8/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 56,367.48
14438644	8/8/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 695,325.27
14438645	8/8/2018	Fred Finch Youth Center	0100	Sub/Other Contr-Nps	\$ 12,162.40
14438646	8/8/2018	HEARTLAND PAYMENT SYSTEMS	1300	Computer Licensing	\$ 249.00

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14438647	8/8/2018	SSID #6080442434	0100	Pay In Lieu Of Transp>	\$ 1,052.94
14438648	8/8/2018	MCCARTHY BUILDING COMPANY, INC	2139	New Construction	\$ 1,123,460.86
14438649	8/8/2018	MINUTEMAN PRESS /ENCINITAS	1300	Printing	\$ 314.91
14438650	8/8/2018	OAK GROVE INSTITUTE	0100	Sub/Room & Board	\$ 7,957.82
14438651	8/8/2018	PROVO CANYON SCHOOL	0100	Mental Health Svcs	\$ 2,880.00
				Other Contr-N.P.S.	\$ 2,644.00
				Sub/Mental Health Svcs	\$ 11,610.00
				Sub/Other Contr-Nps	\$ 7,076.00
				Sub/Room & Board	\$ 11,700.00
14438652	8/8/2018	SAN DIEGO CENTER FOR CHILDREN	0100	Sub/Other Contr-Nps	\$ 4,680.90
14438653	8/8/2018	SANTA FE IRRIGATION DISTRICT	0100	Water	\$ 1,631.57
14438654	8/8/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Conference,Workshop,Sem.	\$ 235.00
14438655	8/8/2018	TCR SERVICES	0100	Materials And Supplies	\$ 118.47
14438656	8/8/2018	AMERICAN EXPRESS	0100	Other Serv.& Oper.Exp.	\$ 3,226.76
14438657	8/8/2018	AMERICAN EXPRESS	2518	Improvements	\$ 186.61
14438658	8/8/2018	VISTA HILL	0100	Sub/Mental Health Svcs	\$ 29,007.00
14438659	8/8/2018	XEROX CORPORATION	0100	Copy Charges	\$ 606.32
				Rents & Leases	\$ 6,686.88
14439292	8/9/2018	SITONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 547.29
14439293	8/9/2018	IPRINT TECHNOLOGIES	0100	Duplicating Supplies	\$ 609.91
14439294	8/9/2018	TANNER ROARKE MCENTEE	0100	Substitutes-Illness/Leave	\$ 605.20
				Substitutes-Sch.Business	\$ 710.46
14439296	8/9/2018	AT&T	0100	Communications-Telephone	\$ 19,638.55
14439297	8/9/2018	AT&T	0100	Communications-Telephone	\$ 464.68
14439298	8/9/2018	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 16.14
14439299	8/9/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 222.78
14439300	8/9/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 197.06
			2518	Improvements	\$ 45.38
14439301	8/9/2018	COUNTY OF SAN DIEGO	1300	Fees - Business, Admission,Etc	\$ 744.00
14439302	8/9/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 327.86
14439303	8/9/2018	ERICKSON-HALL CONSTRUCTION CO	0100	New Construction	\$ -
			2139	New Construction	\$ 77,058.30
14439304	8/9/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 688.00
14439305	8/9/2018	NOVA SERVICES	2139	New Construction	\$ 24,760.50
14439306	8/9/2018	MELISSA SAGE	0100	Conference,Workshop,Sem.	\$ 181.25
14439307	8/9/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 2,045.51
14439308	8/9/2018	TCR SERVICES	1300	Office Supplies	\$ 1,028.20
14439309	8/9/2018	AMERICAN EXPRESS	0100	Rents & Leases	\$ 2,034.37
14439310	8/9/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 1,786.10
14439311	8/9/2018	XEROX CORPORATION	0100	Computer Licensing	\$ -
				Copy Charges	\$ 239.28
				Rents & Leases	\$ 3,338.68
14439737	8/10/2018	PACIFIC PLUMBING SPECIALTIES INC	0100	Bldg.-Repair Materials	\$ 2,313.96
14439738	8/10/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 144.39
14439739	8/10/2018	BLUE COAST CONSULTING	2139	New Construction	\$ 34,602.00
			2519	Land Improvements	\$ 5,280.00
14439740	8/10/2018	CA COMMISSION ON TEACHER	0100	Fees - Business, Admission,Etc	\$ 1,300.00
14439741	8/10/2018	COUNTY OF SAN DIEGO	0100	Fees - Business, Admission,Etc	\$ 4,761.00
14439742	8/10/2018	DIGITAL NETWORKS GROUP, INC.	2139	New Construction	\$ 3,841.48
14439743	8/10/2018	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 257.50
14439744	8/10/2018	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 117.13
14439745	8/10/2018	MRC360 AKA MR COPY	0100	Duplicating Supplies	\$ 175.63
14439746	8/10/2018	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 147.40
14439747	8/10/2018	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 21.55
14439748	8/10/2018	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 57.12
14439749	8/10/2018	RANCHO SANTA FE SEC SYSTEMS	2139	New Construction	\$ 195.00
14439750	8/10/2018	SAN DIEGO UNIFIED SCH DIST	0100	Oth Tuit-X Cost/Defic Pmts-Sch	\$ 4,563.75
14439751	8/10/2018	SAN DIEGO CENTER FOR CHILDREN	0100	Mental Health Svcs	\$ 3,344.00
				Other Contr-N.P.S.	\$ 3,273.44

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14439751	43322.16667	SAN DIEGO CENTER FOR CHILDREN	0100	Room & Board	\$ 10,810.00
				Sub/Other Contr-Nps	\$ 7,249.75
14439752	8/10/2018	SCHOOL NURSE SUPPLY COMPANY	0100	Materials And Supplies	\$ 127.74
14439753	8/10/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Professional/Consult Svcs	\$ 305.00
14439754	8/10/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,368.32
14439755	8/10/2018	SUBSURFACE SURVEYS &	2139	New Construction	\$ 3,655.00
14439756	8/10/2018	SVA ARCHITECTS, INC.	2139	New Construction	\$ 14,902.00
14439757	8/10/2018	AMERICAN EXPRESS	0100	Communications-Telephone	\$ 1,152.56
14440107	8/13/2018	TIFFANY HAZLEWOOD	0100	Mileage	\$ 247.71
14440108	8/13/2018	Daily Journal Corporation	0100	Advertising	\$ 101.40
14440109	8/13/2018	NORMA MAGANA DE SANCHEZ	0100	Prof.Growth Incentive	\$ 299.00
14440110	8/13/2018	LAURA KRUK	0100	Conference,Workshop,Sem.	\$ 15.70
14440111	8/13/2018	MAUL, KELLIE	0100	Mileage	\$ 46.33
14440112	8/13/2018	AT&T	0100	Communications-Telephone	\$ 52.35
14440113	8/13/2018	ALLIED REFRIGERATION INC.	0100	Bldg.-Repair Materials	\$ 330.90
14440114	8/13/2018	APPERSON	0100	Materials And Supplies	\$ 189.85
14440115	8/13/2018	CASBO	0100	Conference,Workshop,Sem.	\$ 100.00
14440116	8/13/2018	NAPA AUTO PARTS	0100	Materials-Vehicle Parts	\$ 2,126.54
				Other Transport.Supplies	\$ 42.96
14440117	8/13/2018	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 1,219.87
14440118	8/13/2018	P C S REVENUE CONTROL SYSTEMS	1300	Computer Software	\$ 5,888.75
14440119	8/13/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 743.83
14440120	8/13/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 11,870.76
14440121	8/13/2018	AMERICAN EXPRESS	0100	Other Transport.Supplies	\$ -
				Rents & Leases	\$ 305.12
14440570	8/14/2018	UNITED TIRE CENTERS, LLC	0100	Tires	\$ 1,578.98
14440571	8/14/2018	FERGUSON ENTERPRISES, INC #1350	0100	Bldg.-Repair Materials	\$ 890.55
14440572	8/14/2018	BURNHAM BENEFITS INSURANCE SERVICES	0100	Professional/Consult Svcs	\$ 7,083.33
14440573	8/14/2018	SCSBOA	0100	Conference,Workshop,Sem.	\$ 215.00
14440574	8/14/2018	LARRY PERONDI	0100	Refreshments	\$ 49.45
14440575	8/14/2018	A-Z BUS SALES, INC. - COLTON	0100	Materials-Vehicle Parts	\$ 656.23
14440576	8/14/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 250.49
				Non-Capitalized Tech Equipment	\$ 55.98
			1300	Materials And Supplies	\$ 86.16
14440577	8/14/2018	C O D E S P	0100	Dues And Memberships	\$ 2,050.00
14440578	8/14/2018	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00
14440579	8/14/2018	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 902.00
14440580	8/14/2018	COUNTY OF SAN DIEGO	1300	Fees - Business, Admission,Etc	\$ 372.00
14440581	8/14/2018	CREATIVE BUS SALES	0100	Materials-Vehicle Parts	\$ 113.65
14440582	8/14/2018	D A D ASPHALT, INC.	2139	New Construction	\$ 41,500.00
14440583	8/14/2018	ENCINITAS FORD	0100	Materials-Vehicle Parts	\$ 99.26
14440584	8/14/2018	INTERSTATE BATTERY	0100	Materials-Vehicle Parts	\$ 478.63
14440585	8/14/2018	LAWSON PRODUCTS INC	0100	Materials-Vehicle Parts	\$ 48.39
14440586	8/14/2018	LLOYD PEST CONTROL	1300	Other Serv.& Oper.Exp.	\$ 406.00
14440587	8/14/2018	NORTH COUNTY EDUCATIONAL PURCH	0100	Dues And Memberships	\$ 108.65
14440588	8/14/2018	PACIFIC BACKFLOW, INC	0100	Other Serv.& Oper.Exp.	\$ 1,120.00
14440589	8/14/2018	S AND R TOWING INC	0100	Other Serv.& Oper.Exp.	\$ 562.50
14440590	8/14/2018	SKILLPATH INC	0100	Conference,Workshop,Sem.	\$ 850.00
14440591	8/14/2018	TOXGUARD FLUID TECHNOLOGY	0100	Materials-Vehicle Parts	\$ 240.85
14440592	8/14/2018	WESELOH CHEVROLET CO	0100	Materials-Vehicle Parts	\$ 181.80
14440593	8/14/2018	WESTBERG & WHITE, INC.	2139	New Construction	\$ 40,044.25
14440594	8/14/2018	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 30.39
14440595	8/14/2018	JUAN MANUEL ZAPATA	0100	Conference,Workshop,Sem.	\$ 12.10
14441011	8/15/2018	PACIFIC PLUMBING SPECIALTIES INC	0100	Bldg.-Repair Materials	\$ 449.72
14441012	8/15/2018	SSID #9032539151	0100	Mediation Settlements	\$ 8,895.00
14441013	8/15/2018	SSID #7065160356	0100	Mediation Settlements	\$ 29,000.00
14441014	8/15/2018	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 46,927.08
14441015	8/15/2018	CATAPULT K12	0100	Consultants-Computer	\$ 9,147.60
14441016	8/15/2018	LUCIA FRANKE	0100	Conference,Workshop,Sem.	\$ 1,396.18

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14441017	8/15/2018	SSID #7198248486	0100	Mediation Settlements	\$ 19,000.00
14441018	8/15/2018	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 30.67
				Office Supplies	\$ 30.67
				Printing	\$ 61.34
14441019	8/15/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 7,763.05
14441020	8/15/2018	S AND S WORLDWIDE INC	0100	Materials And Supplies	\$ 280.04
14441021	8/15/2018	SCHOOL HEALTH CORPORATION	0100	Materials And Supplies	\$ 65.41
14441022	8/15/2018	SIEMENS INDUSTRY, INC.	0100	Improvements	\$ 253,199.47
14441023	8/15/2018	JOHNSON CONTROLS	0100	Other Serv.& Oper.Exp.	\$ 1,504.50
14441024	8/15/2018	SUPPLY MASTER INC	0100	Materials And Supplies	\$ 284.46
			1300	Materials And Supplies	\$ 568.92
14441025	8/15/2018	TRACE3, LLC	0100	Computer Licensing	\$ 6,187.50
14441026	8/15/2018	PERSEUS ASSOCIATES, LLC	0100	Computer Licensing	\$ 400.00
14441438	8/16/2018	HOFMAN PLANNING & ENGINEERING	2139	New Construction	\$ 2,125.00
14441439	8/16/2018	TIFFANY HAZLEWOOD	0100	Conference,Workshop,Sem.	\$ 576.31
14441440	8/16/2018	SITEONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 9,059.19
14441441	8/16/2018	CHERI BENE	0100	Mileage	\$ 230.54
14441442	8/16/2018	SHEWARD & SON & SONS	0100	Repairs & Maintenance	\$ 4,537.00
14441443	8/16/2018	RUHNAU CLARKE ARCHITECTS	2519	Improvements	\$ 1,030.00
14441444	8/16/2018	UNITED REFRIGERATION INC	0100	Bldg.-Repair Materials	\$ 65.79
14441445	8/16/2018	NORA SYSTEMS INC	0100	Repairs & Maintenance	\$ 1,669.48
14441446	8/16/2018	ECRA GROUP, INC.	0100	Professional/Consult Svs	\$ 11,750.00
14441447	8/16/2018	FOUNDATION FOR EDUC ADMINISTRATION	0100	Conference,Workshop,Sem.	\$ 499.00
14441448	8/16/2018	ABBEY PARTY RENTS	0100	Rents & Leases	\$ 2,287.50
14441449	8/16/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 300.62
14441450	8/16/2018	CDW GOVERNMENT	0100	Computer Licensing	\$ 671.55
				Materials And Supplies	\$ 201.49
				Non-Capitalized Tech Equipment	\$ 30,854.27
14441451	8/16/2018	CDW GOVERNMENT	2139	Equipment	\$ 24,882.15
14441452	8/16/2018	DDB UNLIMITED INC	2139	New Construction	\$ 4,542.02
14441453	8/16/2018	DIGITAL NETWORKS GROUP, INC.	2139	New Construction	\$ 50,764.20
14441454	8/16/2018	LEUCADIA PIZZERIA	0100	Refreshments	\$ 76.58
14441455	8/16/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 39.65
				Office Supplies	\$ 37.86
			1300	Office Supplies	\$ 6.05
14441456	8/16/2018	WILKINSON HADLEY KING & CO LLP	0100	Audit	\$ 4,200.00
14441457	8/16/2018	WINSTON SCHOOL OF SAN DIEGO	0100	Other Contr-N.P.S.	\$ 1,264.48
				Sub/Other Contr-Nps	\$ 1,106.42
14442262	8/21/2018	CINDY SKEBER	0100	Refreshments	\$ 38.14
14442263	8/21/2018	PIONEER MFG. CO./ PIONEER ATHLETICS	0100	Grounds Materials	\$ 4,522.38
14442264	8/21/2018	INTNL BACCALAUREATE ORGANIZATION	0100	Conference,Workshop,Sem.	\$ 600.00
14442265	8/21/2018	JIM ANTHONY	0100	Materials And Supplies	\$ 84.88
14442266	8/21/2018	BISSIRI STUDIO	2519	Improvements	\$ 1,487.50
				New Construction	\$ 3,000.00
14442267	8/21/2018	Chelsea Pest & Termite Control	0100	Pest Control	\$ 675.00
14442268	8/21/2018	Marley Nelms	0100	Refreshments	\$ 50.97
14442269	8/21/2018	CW DRIVER LLC	2139	New Construction	\$ 107,720.00
14442270	8/21/2018	CW DRIVER LLC	2139	New Construction	\$ 651,089.82
14442271	8/21/2018	COLBI TECHNOLOGIES, INC.	0100	Fees - Business, Admission,Etc	\$ 3,433.75
14442272	8/21/2018	RUHNAU CLARKE ARCHITECTS	2109	Improvements	\$ 19,120.40
14442273	8/21/2018	W WOOD & ASSOCIATES DEVELOPMENT, INC	2519	Professional/Consult Svs	\$ 220.00
14442274	8/21/2018	RCP BLOCK & BRICK	0100	Materials And Supplies	\$ 139.26
14442275	8/21/2018	Voya Financial FBO CalSTRS Pension2	0100	Materials And Supplies	\$ 17,950.00
14442276	8/21/2018	SSID #9974341980	0100	Mediation Settlements	\$ 900.00
14442277	8/21/2018	NORM'S REFRIGERATION LLC	0100	Non-Capitalized Equipment	\$ 734.63
14442278	8/21/2018	JANET AHMED	1300	Food Service Sales Lcc	\$ 83.75
14442279	8/21/2018	JENNIFER GREMILLION	1300	Food Service Sales Lcc	\$ 31.00
14442280	8/21/2018	LISA LUMMENS	1300	Food Service Sales Tp	\$ 117.00
14442281	8/21/2018	SSID #5138527702	0100	Mediation Settlements	\$ 995.00

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14442282	8/21/2018	ACTIVE NETWORK, LLC	0100	Computer Licensing	\$ 1,654.00
14442283	8/21/2018	ALLIED REFRIGERATION INC.	0100	Bldg.-Repair Materials	\$ 89.50
14442284	8/21/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,788.97
14442286	8/21/2018	AMERICAN EXPRESS	0100	Bank Charges	\$ 90.00
				Rents & Leases	\$ 248.00
14442287	8/21/2018	AREY JONES ED SOLUTIONS	0100	Non-Capitalized Tech Equipment	\$ 3,812.46
14442288	8/21/2018	C E D	0100	Bldg.-Repair Materials	\$ 2,469.38
14442289	8/21/2018	CIF STATE OFFICE	0100	Dues - CIF	\$ 6,857.76
14442290	8/21/2018	CA SCHOOL BOARDS ASSN - CSB 6744	0100	Computer Licensing	\$ 3,405.00
14442291	8/21/2018	CSPCA	0100	Dues And Memberships	\$ 800.00
14442292	8/21/2018	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svcs	\$ 688.00
14442293	8/21/2018	CONSULTING & INSPECTION SVCS	2139	Improvements	\$ 4,102.00
				New Construction	\$ 40,748.00
14442294	8/21/2018	THE DBQ COMPANY	0100	Textbooks	\$ 2,160.00
14442295	8/21/2018	DAYMARK SAFETY SYSTEMS INC	1300	Materials And Supplies	\$ 193.46
14442296	8/21/2018	DEMCO INC	0100	Materials And Supplies	\$ 89.02
14442297	8/21/2018	DUNN EDWARDS CORP	0100	Bldg.-Repair Materials	\$ 5,910.07
14442298	8/21/2018	ECONOMY RESTAURANT SUPPLY	1300	Materials And Supplies	\$ 468.08
14442299	8/21/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 131,312.00
14442300	8/21/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 620,118.67
14442301	8/21/2018	FEDEX	0100	Communications-Postage	\$ 77.85
14442302	8/21/2018	FLINN SCIENTIFIC INC	0100	Materials And Supplies	\$ 674.22
14442303	8/21/2018	GEM INDUSTRIAL, INC.	2139	Improvements	\$ 97,945.00
14442304	8/21/2018	GEOCON INCORPORATED	2139	New Construction	\$ 3,705.00
14442305	8/21/2018	NASCO	0100	Materials And Supplies	\$ 107.75
14442306	8/21/2018	NOVA SERVICES	2139	New Construction	\$ 48,499.00
14442307	8/21/2018	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 122.68
14442308	8/21/2018	PACIFIC BACKFLOW, INC	0100	Repairs & Maintenance	\$ 1,438.51
14442309	8/21/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 1,548.91
14442310	8/21/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Repairs & Maintenance	\$ 3,054.00
				Security Guard Contract	\$ (30.70)
14442311	8/21/2018	S D C S P C A	0100	Dues And Memberships	\$ 50.00
14442312	8/21/2018	MELISSA SAGE	0100	Communications-Postage	\$ 13.61
14442313	8/21/2018	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 100.00
14442314	8/21/2018	SAN DIEGUITO WATER DISTRICT	2139	New Construction	\$ 1,000.00
14442315	8/21/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Fuel	\$ 115.45
				Gasoline Supplies	\$ 916.56
14442316	8/21/2018	JOANN SCHULTZ	0100	Refreshments	\$ 711.22
14442317	8/21/2018	SOL TRANSPORTATION, INC.	0100	Spec.Ed.Transportation	\$ 30,184.25
14442318	8/21/2018	SOUTHLAND ENVELOPE CO INC	0100	Duplicating Supplies	\$ 572.15
14442319	8/21/2018	TCR SERVICES	0100	Materials And Supplies	\$ 929.34
14442320	8/21/2018	GOVERNMENT LEASING AND FINANCE, INC.	0100	Debt Service - Interest	\$ 12,216.18
				Other Debt Service - Principal	\$ 66,770.36
14442321	8/21/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 712.83
14442322	8/21/2018	XEROX CORPORATION	0100	Computer Licensing	\$ 23.57
				Rents & Leases	\$ 264.24
14443359	8/22/2018	Follett School Solutions	0100	Computer Licensing	\$ 6,365.62
14443361	8/22/2018	AMTEC	0100	Professional/Consult Svcs	\$ 1,000.00
14443362	8/22/2018	SSID #3170140367	0100	Mediation Settlements	\$ 3,000.00
14443363	8/22/2018	GROUND SERVICE TECHNOLOGY, INC.	2139	New Construction	\$ 2,173.00
14443364	8/22/2018	MIKE RUNDELL	1300	Food Service Sales Cca	\$ 160.00
14443365	8/22/2018	INTERNAL REVENUE SERVICE CENTER	0100	Interest	\$ 65,704.61
14443366	8/22/2018	AMERICAN EXPRESS	0100	Rents & Leases	\$ 3.75
14443367	8/22/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 242.44
14443368	8/22/2018	COSTCO CARLSBAD	0100	Materials And Supplies	\$ 236.34
14443369	8/22/2018	EDUCATIONAL TESTING SERVICE	0100	Materials And Supplies	\$ 187.34
14443370	8/22/2018	SSID #5138527702	0100	Mediation Settlements	\$ 5,000.00
14443371	8/22/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Rents & Leases	\$ 1,501.00
			2139	New Construction	\$ 554.90

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14443372	8/22/2018	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 5,353.33
14443373	8/22/2018	PALOMAR REPROGRAPHICS, INC.	2139	Improvements	\$ -
				New Construction	\$ 1,405.36
14443374	8/22/2018	PROCURETECH	0100	Non-Capitalized Tech Equipment	\$ 1,205.13
14443375	8/22/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 2,216.00
				Security Guard Contract	\$ 25,179.12
14443376	8/22/2018	SSID #7198248486	0100	Mediation Settlements	\$ 25,851.70
14443377	8/22/2018	SIEMENS INDUSTRY, INC.	0100	Other Serv.& Oper.Exp.	\$ 16,950.50
14443378	8/22/2018	TCR SERVICES	0100	Materials And Supplies	\$ 648.11
14443379	8/22/2018	TWINING, INC.	2139	New Construction	\$ 7,360.00
14443869	8/23/2018	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 100.14
14443870	8/23/2018	LUNA GRILL	0100	Refreshments	\$ 219.76
14443871	8/23/2018	TERA VANCE	1300	Food Service Sales Dno	\$ 114.50
14443872	8/23/2018	ACSA	0100	Conference,Workshop,Sem.	\$ 1,285.00
14443873	8/23/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 301.51
14443874	8/23/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 86.91
14443875	8/23/2018	GRAINGER	0100	Bldg.-Repair Materials	\$ 2,010.43
				Custodial Materials	\$ 274.63
14443876	8/23/2018	PALOS SPORTS, INC.	0100	Materials And Supplies	\$ 616.62
14443877	8/23/2018	SAN DIEGO CITY TREASURER	0100	Water	\$ 20,981.25
14443878	8/23/2018	SCHOOL HEALTH CORPORATION	0100	Materials And Supplies	\$ 183.20
14443879	8/23/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Gasoline Supplies	\$ 340.17
14443880	8/23/2018	U S POSTAL SERVICE	0100	Communications-Postage	\$ 10,000.00
14443881	8/23/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 1,615.00
14443882	8/23/2018	XEROX CORPORATION	0100	Copy Charges	\$ (576.82)
				Rents & Leases	\$ 1,031.66
14444222	8/24/2018	HANOVER RESEARCH COUNCIL	0100	Professional/Consult Svs	\$ 46,350.00
14444223	8/24/2018	Harbottle Law Group	0100	Legal Expense	\$ 3,027.72
14444224	8/24/2018	ACCO BRANDS USA LLC	0100	Materials And Supplies	\$ 127.68
14444225	8/24/2018	BERTRAND MUSIC	0100	Materials And Supplies	\$ 464.62
14444226	8/24/2018	VISTA PAINT CORPORATION	0100	Bldg.-Repair Materials	\$ 5.37
14444227	8/24/2018	TELLIARD CONSTRUCTION	2519	Improvements	\$ 50,302.37
14444228	8/24/2018	AVERY ENTERPRISES INC.	2519	Land Improvements	\$ 36,000.00
14444229	8/24/2018	MUDDY ELBOW MFG	0100	Materials And Supplies	\$ 111.00
14444230	8/24/2018	IPRINT TECHNOLOGIES	0100	Materials And Supplies	\$ 237.05
14444232	8/24/2018	AT&T	0100	Communications-Telephone	\$ 9,281.15
14444233	8/24/2018	AT&T	0100	Communications-Telephone	\$ 131.71
14444234	8/24/2018	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 16.14
14444235	8/24/2018	ADVANTAGE PAYROLL SERVICES	0100	Other Serv.& Oper.Exp.	\$ 364.53
14444236	8/24/2018	SSID #2050941385	0100	Mediation Settlements	\$ 64,745.29
14444237	8/24/2018	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 364.73
14444238	8/24/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 1,176,150.81
14444239	8/24/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 81,103.92
14444240	8/24/2018	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 818,916.14
14444241	8/24/2018	ERICKSON-HALL CONSTRUCTION CO	0100	New Construction	\$ 8,858.66
			2139	New Construction	\$ 31,825.11
14444242	8/24/2018	MOORE MEDICAL, LLC	0100	Materials And Supplies	\$ 15.74
14444243	8/24/2018	RANCHO SANTA FE SEC SYSTEMS	2139	New Construction	\$ 1,050.00
14444244	8/24/2018	SHELL CAR WASH & EXPRESS LUBE	0100	Gasoline Supplies	\$ 208.57
14444245	8/24/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,770.70
				Office Supplies	\$ 142.05
14444707	8/27/2018	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 101.18
14444708	8/27/2018	BEACHSIDE MIRROR AND GLASS INC	0100	Repairs & Maintenance	\$ 1,737.00
14444709	8/27/2018	MISSION VALLEY PIPE & SUPPLY INC	0100	Materials And Supplies	\$ 2,075.53
14444710	8/27/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 96.98
14444711	8/27/2018	FEDEX	0100	Communications-Postage	\$ 64.74
14444712	8/27/2018	JERSEY MIKE'S SUBS 20172	0100	Refreshments	\$ 139.50
14444713	8/27/2018	MODULAR SPACE CORPORATION	0100	Rents & Leases	\$ 1,081.98
14444714	8/27/2018	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 122.67

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14444715	8/27/2018	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 896.00
14445351	8/28/2018	THE FRUTH GROUP, INC	0100	Duplication costs	\$ 637.89
				Rents & Leases	\$ 178.92
14445352	8/28/2018	PC & MAC EXCHANGE	0100	Non-Capitalized Tech Equipment	\$ 1,378.12
14445353	8/28/2018	C D L SERVICES INC	0100	Custodial Materials	\$ 3,765.54
14445354	8/28/2018	SITONE LANDSCAPE SUPPLY	0100	Grounds Materials	\$ 465.04
14445355	8/28/2018	FACILITIES MAINTENANCE PLANNING LLC	2518	Professional/Consult Svcs	\$ 35,000.00
14445356	8/28/2018	AT&T	0100	Communications-Telephone	\$ 2,223.41
14445357	8/28/2018	AGENCY FOR STUDENT HEALTH RESEARCH	0100	Computer Licensing	\$ 1,980.00
14445358	8/28/2018	ALLIED REFRIGERATION INC.	0100	Bldg.-Repair Materials	\$ 528.21
14445359	8/28/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 1,234.40
14445360	8/28/2018	AMERICAN CHEMICAL	0100	Custodial Materials	\$ 3,752.57
14445361	8/28/2018	AREY JONES ED SOLUTIONS	0100	Materials And Supplies	\$ 299.02
14445362	8/28/2018	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 335.82
14445363	8/28/2018	DAVIS DEMOGRAPHICS & PLANNING	2519	Professional/Consult Svcs	\$ 1,000.00
14445364	8/28/2018	MISSION FEDERAL CREDIT UNION	0100	Custodial Materials	\$ 651.48
				Grounds Materials	\$ 260.00
				Materials And Supplies	\$ 961.27
14445365	8/28/2018	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 24.74
				Refreshments	\$ 22.93
14445366	8/28/2018	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 1,419.16
				Water	\$ 10,808.10
14445367	8/28/2018	SAN DIEGO GAS & ELECTRIC CO	0100	Compressed Natrl Gas (Cng)	\$ 44.91
				Gas & Electric	\$ 120,425.05
14445368	8/28/2018	SIGMA-ALDRICH INC	0100	Materials And Supplies	\$ 316.13
14445369	8/28/2018	URBAN TREE CARE, INC.	0100	Other Serv.& Oper.Exp.	\$ 6,182.00
14445370	8/28/2018	WARD'S SCIENCE	0100	Materials And Supplies	\$ 530.68
14445371	8/28/2018	WESTERN PSYCHOLOGICAL SERVICES	0100	Computer Software	\$ 79.00
14445906	8/29/2018	Ashley Albers	0100	Professional/Consult Svcs	\$ 2,783.75
14445907	8/29/2018	SPIRE, GREGORY	0100	Athletic Post-Season Travel	\$ 1,032.40
14445908	8/29/2018	MISSION VALLEY PIPE & SUPPLY INC	0100	Bldg.-Repair Materials	\$ 1,412.90
14445909	8/29/2018	LIFE DECK COATING INSTALLATIONS	0100	Repairs & Maintenance	\$ 11,975.00
14445910	8/29/2018	ECRA GROUP, INC.	0100	Professional/Consult Svcs	\$ 7,726.00
14445911	8/29/2018	BERT'S OFFICE TRAILERS	2139	New Construction	\$ 395.00
14445912	8/29/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 152.95
14445913	8/29/2018	CDW GOVERNMENT	0100	Materials And Supplies	\$ 2,831.68
				Non-Capitalized Tech Equipment	\$ 11,111.12
14445914	8/29/2018	CULVER-NEWLIN INC	2139	Equipment	\$ 254,852.19
14445915	8/29/2018	FREDRICKS ELECTRIC INC	2139	New Construction	\$ 480.00
			2519	Improvements	\$ 1,480.00
				Land Improvements	\$ 11,176.25
14445916	8/29/2018	GUARDIAN ELEVATOR	0100	Repairs & Maintenance	\$ 31,540.00
14445917	8/29/2018	MISSION FEDERAL CREDIT UNION	0100	Bldg.-Repair Materials	\$ 5,425.06
14445918	8/29/2018	OFFICE DEPOT, INC	1300	Printing	\$ 30.67
14445919	8/29/2018	SAFARI MONTAGE	0100	Computer Licensing	\$ 27,661.38
14445920	8/29/2018	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 7,947.54
14445921	8/29/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 3,421.13
14445922	8/29/2018	SVA ARCHITECTS, INC.	2139	New Construction	\$ 80,311.53
14445923	8/29/2018	TURNITIN, LLC	0100	Computer Licensing	\$ 47,816.12
14445924	8/29/2018	WAXIE SANITARY SUPPLY	0100	Custodial Materials	\$ 718.18
14445925	8/29/2018	WILLDAN FINANCIAL SERVICES	0100	Data Processing Contract	\$ 1,250.00
14445926	8/29/2018	XEROX CORPORATION	0100	Copy Charges	\$ 168.36
				Rents & Leases	\$ 3,537.52
14446345	8/30/2018	CAWS	0100	Dues And Memberships	\$ 200.00
14446346	8/30/2018	OJEEK ANTHONY ARNOLD	1300	Food Service Sales Ew	\$ 405.00
14446347	8/30/2018	OJEEK ANTHONY ARNOLD	1300	Food Service Sales Ew	\$ 216.00
14446348	8/30/2018	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 206.98
14446349	8/30/2018	MICHELLE CHALLIS-HALL	0100	Conference,Workshop,Sem.	\$ 1,030.63
14446350	8/30/2018	MATTHEW COLWELL	0100	Mileage	\$ 208.19

ITEM 15G

WARRANT REPORT FROM 08/07/18 THROUGH 09/03/18

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14446351	8/30/2018	COMM USA INC	0100	Materials And Supplies	\$ 2,111.90
14446352	8/30/2018	GEARY PACIFIC SUPPLY	0100	Non-Capitalized Equipment	\$ 1,034.00
14446353	8/30/2018	ROESLING NAKAMURA	2139	New Construction	\$ 51,310.50
14446354	8/30/2018	SDCSBA,	0100	Dues And Memberships	\$ 246.76
14446355	8/30/2018	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Materials And Supplies	\$ 80.37
14446356	8/30/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 669.55
				Office Supplies	\$ 78.72
14446357	8/30/2018	TCR SERVICES	0100	Materials And Supplies	\$ 274.60
14446851	8/31/2018	Chelsea Pest & Termite Control	0100	Pest Control	\$ 575.00
14446852	8/31/2018	CELESTE ABDELNABY	0100	Conference,Workshop,Sem.	\$ 84.50
14446853	8/31/2018	OREGON LAMINATIONS CO	0100	Materials And Supplies	\$ 46.99
14446854	8/31/2018	Anthony Valencia	0100	Mileage	\$ 101.37
14446855	8/31/2018	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 709.44
14446856	8/31/2018	ADVANCED CHEMICAL TRANSPORT	0100	Hazardous Waste Disposal	\$ 11,890.36
14446857	8/31/2018	AMERICAN CHEMICAL	0100	Materials And Supplies	\$ 428.31
14446858	8/31/2018	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 276.80
14446859	8/31/2018	JACKIE BUSCH	0100	Mileage	\$ 75.21
14446860	8/31/2018	ANIXTER, INC	0100	Bldg.-Repair Materials	\$ 1,097.60
14446861	8/31/2018	MCMMASTER-CARR SUPPLY CO.	0100	Materials And Supplies	\$ 243.87
14446862	8/31/2018	MOBILE MODULAR MANAGEMENT CORP	0100	Rents & Leases	\$ 1,501.00
			2519	Rents & Leases	\$ 1,278.00
14446863	8/31/2018	NOVA SERVICES	2139	New Construction	\$ 14,519.50
14446864	8/31/2018	PACIFIC BACKFLOW, INC	0100	Other Serv.& Oper.Exp.	\$ -
				Repairs & Maintenance	\$ 739.97
14446865	8/31/2018	SCHOOL FACILITY CONSULTANTS	2519	Professional/Consult Svs	\$ 743.75
14446866	8/31/2018	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,227.69
14446867	8/31/2018	TEAM SPORTS OF NORTH COUNTY	0100	Materials And Supplies	\$ 1,995.80
14446868	8/31/2018	URBAN TREE CARE, INC.	0100	Other Serv.& Oper.Exp.	\$ 6,161.00
14446869	8/31/2018	WESTERN PSYCHOLOGICAL SERVICES	0100	Materials And Supplies	\$ 1,034.80
14446870	8/31/2018	WOLFRAM RESEARCH INC	0100	Computer Licensing	\$ 7,413.41

Report Total

\$8,753,184.88

ITEM 15G

RCF REPORT FROM 08/07/18 THROUGH 09/03/18

CK NBR	DATE	NAME/VENDOR	DESCRIPTION	AMOUNT
11646	08/09/2018	EDWARD HEREDIA	PAYROLL: July 2018	964.80
11647	08/13/2018	SAN DIEGUITO UHSD	TPP, BANK FEE: July 2018	1,786.50
11648	08/22/2018	CASBO	CONFERENCE: Doug Gilbert & Gabriela Fulton	100.00
11649	08/28/2018	CAROLYN WONG	INITIAL PETTY CASH 2018-19	75.00
11650	08/28/2018	MARIANNE RATHER	INITIAL PETTY CASH 2018-19	75.00
11651	08/28/2018	CHERYL GRAHAM	INITIAL PETTY CASH 2018-19	75.00
11652	08/28/2018	DANI RODRIGUEZ	INITIAL PETTY CASH 2018-19	75.00
11653	08/28/2018	KELLEY FOX	INITIAL PETTY CASH 2018-19	75.00
11654	08/28/2018	MARY JEANNETTE LINDEBAK	INITIAL PETTY CASH 2018-19	75.00
11655	08/28/2018	RYLAND WICKMAN	INITIAL PETTY CASH 2018-19	75.00
11656	08/28/2018	SUSAN WINGATE	INITIAL PETTY CASH 2018-19	75.00
11657	08/28/2018	CURTIS FILLMORE	INITIAL PETTY CASH 2018-19	75.00
11658	08/28/2018	BETHANY BRITT	INITIAL PETTY CASH 2018-19	75.00
11659	08/28/2018	JAYA RUBINSTEIN	INITIAL PETTY CASH 2018-19	75.00
11660	08/28/2018	ELIZABETH ENGELBERG	INITIAL PETTY CASH 2018-19	75.00
11661	08/28/2018	ZACHARY PONDER	INITIAL PETTY CASH 2018-19	75.00

Report Total

3,826.30

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

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

EXECUTIVE SUMMARY

The attached report summarizes 4 agreements:

Three agreements are with MA Engineers, for the firm to provide building commissioning services for the new P Building at Diegueno Middle School, the new Administration Building at Oak Crest Middle School and the Arts & Social Sciences Classroom Building at San Dieguito High School Academy.

The final agreement is with Roesling Nakamura Terada Architects, to provide architectural/engineering services for the Torrey Pines High School IV Building, Warehouse Facility & Classroom Project.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on the attached chart.

ITEM 15H

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**FACILITIES PLANNING & CONSTRUCTION – AGREEMENTS****Board Meeting Date: 9-13-18**

<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>
09/14/18 – Completion	MA Engineers	To provide building commissioning services for the new P Building at Diegueno Middle School.	Building Fund Prop 39 – Fund 21-39	\$4,000.00 plus reimbursable expenses
09/14/18 – Completion	MA Engineers	To provide building commissioning services for the new Administration Building at Oak Crest Middle School.	Capital Facilities Fund 25-19, General Fund Unrestricted 01-00 and Risk Management Joint Powers Authority	\$4,000.00 plus reimbursable expenses
09/14/18 – Completion	MA Engineers	To provide building commissioning services for the Arts & Social Sciences Classroom Building at San Dieguito High School Academy.	Building Fund Prop 39 – Fund 21-39	\$28,500.00 plus reimbursable expenses
09/14/18 – Completion	Roesling Nakamura Terada Architects	To provide architectural/engineering services for the Torrey Pines High School IV Building, Warehouse Facility & Classroom Project.	Mello-Roos Funds and Other Building Fund 21-09	\$118,710.00 plus reimbursable expenses

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report summarizes amendments to (2) agreements:

An agreement with Roesling Nakamura Terada Architects (RNT) for architectural / engineering services on miscellaneous small projects under the direction of the Facilities Planning & Construction Offices, adding funds to complete the Canyon Crest Academy B Building Landscape Project.

The second agreement, also with Roesling Nakamura Terada Architects (RNT), adds funds to the master architectural / engineering services contract for the Torrey Pines High School Campus, for audio-video control systems at the Performing Arts Center.

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 Larry Perondi 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 – AMENDMENTS****Board Meeting Date: 9/13/18**

<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>
04/07/17 – 04/06/20	Roesling Nakamura Terada Architects	To amend contract CA2017-45 for architectural/engineering services for miscellaneous small projects.	The Fund To Which The Project Is Charged	Additional \$4,100.00 for a new total of \$52,200.00
04/04/13 - Completion	Roesling Nakamura Terada Architects	To amend contract A2013-165 for architectural/engineering services at Torrey Pines High School for audio-video control systems at the Performing Arts Center.	Building Fund Prop 39 – Fund 21-39	Additional \$500.00 for a new total of \$4,452,591.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Cindy Frazee
Associate Superintendent, Human Resources

SUBMITTED BY: Larry Perondi
Interim Superintendent

SUBJECT: APPROVAL OF TENTATIVE AGREEMENT BETWEEN THE SAN DIEGUITO UHSD AND THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA), CHAPTER #241 FOR THE 2017-2018 SCHOOL YEAR AND REVISED BP# 4231 ATTACHMENT A, "CLASSIFIED SALARY SCHEDULE"

EXECUTIVE SUMMARY

The San Dieguito Union High School District and the California School Employees Association (CSEA), Chapter #241, have reached a tentative agreement for the 2017-2018 School Year. The agreement was ratified by the general membership on June 14, 2018. Please see the attached Tentative Agreement.

BACKGROUND INFORMATION

- This is the third year of a three-year agreement.
- The tentative agreement is for a +0.5% increase on the salary schedule for classified employees effective July 1, 2017.

RECOMMENDATION:

It is recommended that the Board approve the Tentative Agreement with the Classified School Employees Association, Chapter #241 for the 2017-2018 School Year and the revised Board Policy 4231 Attachment A, "Classified Salary Schedule", as shown in the attached supplements.

FUNDING SOURCE:

General Fund

**Tentative Agreement
Between
San Dieguito Union High School District
And
California School Employees Association Chapter #241**

June 7, 2018

**Tentative Agreement
Pending CSEA Internal Process Review**

Article 11 Wages:

For the 2017-2018 school year, there will be a one-half percent (0.5%) increase to the salary schedule, effective July 1, 2017.

See Attached Signature Page

2018 CSEA Negotiations

CSEA Negotiations Team

Matt Colwell [Signature] Date 6/8/18

Jose Sanchez [Signature] Date 6/7/18

Laura August Laura August Date 6/7/18

Wayne Baldwin [Signature] Date 6/7/18

Carmen Blum Carmen Blum Date 6/7/18

Carlos Magana [Signature] Date 6-7-18

Thomas Pruetzel _____ Date _____

Leah Ryan-Sonnich Leah Ryan-Sonnich Date 6/7/18

Debbie Windle Debbie Windle Date 6.7.18

District Negotiations Team

Cindy Frazee Cindy Frazee Date 6/7/18

Tina Douglas Tina Douglas Date 6/7/18

Tina Peterson [Signature] Date 6/7/18

Delores Perley Delores Perley Date 6/7/18

Disclosure of Collective Bargaining AgreementIn Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)**San Dieguito Union High School District**Name of Bargaining Unit: Classified School Employees Association Certified: _____ Classified: XXThe proposed agreement covers the period: Beginning: 7/1/2017 Ending: 6/30/2018This agreement will be acted upon by the Governing Board at its meeting on: 9/13/2018
Date**A. Proposed Change in Compensation**

Compensation	Cost Prior to Proposed Agreement (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2017 - 2018		Year 2 2018 - 2019		Year 3 2019 - 2020	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column - Increase (Decrease) due to movement plus any changes due to settlement	\$20,525,137		0.00%		0.00%		0.00%
2. Salary Schedule - Increase (Decrease)	\$20,619,730	\$94,593	0.46%	\$0	0.00%	\$0	0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	\$20,619,730	\$0	0.00%	\$0	0.00%	\$0	0.00%
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$4,379,973	\$25,210	0.58%	\$0	0.00%	\$0	0.00%
5. Health/Welfare Benefits - Increase (Decrease)		\$0		\$0		\$0	
6. Total Compensation - Increase (Decrease) Total Lines 3(a), 4(a), 5(a)	\$24,999,703	\$119,803	0.48%	\$0	0.00%	\$0	0.00%
7. Total Number of Represented Employees	359.60	359.60		359.60		359.60	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$69,520.86	\$333.16	0.48%	\$0.00	0.00%	\$0.00	0.00%

Impact on other Funds: None

- A. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:**

0.5% salary schedule increase effective July 1, 2017.

- B. Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.)**

N/A

- C. What are the specific impacts on instructional/support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.**

N/A

D. What contingency language is included in the proposed agreement?
Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

N/A

E. Source of Funding for Proposed Agreement

1. Current Year

General Fund ongoing revenue and reserves

2. How will the ongoing cost of the proposed agreement be funded in future years?

Increase in enrollment/LCFF; deliberate use of reserves

3. If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)

N/A

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves Page 4 of 5

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$145,400,746
b. State Standard Minimum Reserve Percentage for this District	3.00%
c. Projected P-2 ADA	12,620.00
d. State Standard Minimum Reserve Amount for this District (Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)	\$4,362,022

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$4,365,616
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$4,630,565
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$2,520,050
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$0
e. Total District Budgeted Unrestricted Reserves	\$11,516,231

3. Do unrestricted reserves meet the state standard minimum reserve amount?

 Yes

No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.



District Superintendent
(Signature)

8/31/18

Date



Chief Business Official
(Signature)

8/31/18

Date

Contact Person: Tina DouglasTelephone No.: 760-753-6491

Supplement

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2: September 13, 2018
in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Budget Before Settlement as of Dec. 14, 2017	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES:				
LCFF Sources (8010-8099)	115,676,392			115,676,392
Remaining Revenues (8100-8799)	26,010,872			26,010,872
TOTAL REVENUES	141,687,264	0	0	141,687,264
EXPENDITURES:				0
1000 Certificated Salaries	70,838,410	94,593		70,933,003
2000 Classified Salaries	20,649,797			20,649,797
3000 Employee Benefits	32,655,249	25,210		32,680,459
4000 Books and Supplies	4,233,780			4,233,780
5000 Services and Operating Expenses	14,409,684			14,409,684
6000 Capital Outlay	65,000			65,000
7000 Other	2,548,826			2,548,826
TOTAL EXPENDITURES	145,400,746	119,803	0	145,520,549
OPERATING SURPLUS (DEFICIT)	(3,713,482)	(119,803)	0	(3,833,285)
OTHER SOURCES AND TRANSFERS IN				0
OTHER USES AND TRANSFERS OUT				0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(3,713,482)	(119,803)	0	(3,833,285)
BEGINNING BALANCE	14,350,903			14,350,903
CURRENT YEAR-ENDING BALANCE	10,637,421		0	10,517,618
COMPONENTS OF ENDING BALANCE:				
Nonspendable (9711-9719)	181,000			181,000
Restricted (9740)	1,460,240			1,460,240
Committed (9750/9760)	0			0
Assigned (9780)	4,634,159			4,510,762
Reserve Economic Uncertainties (9789)	4,362,022		0	4,365,616
Unassigned/Unappropriated (9790)	(0)		0	(0)

If the total amount of the adjustment in Column 2 does not agree with the amount of the total cost shown on page 1, please explain:

N/A

*This supplement is a composite recap of "all" the bargaining agreements shown on the preceding pages.

Revised: 07/2011

CLASSIFIED

ITEM 16
4231 Attachment A

CLASSIFIED EMPLOYEES SALARY SCHEDULE
Effective 7-1-2017 (.5%)

RANGE	STEP						
	1	2	3	4	5	6	7
23	28,890	30,311	31,795	33,468	35,181	37,000	38,860
	2,408	2,526	2,649	2,789	2,932	3,083	3,238
	13.89	14.57	15.29	16.09	16.91	17.79	18.68
24	29,537	31,042	32,652	34,240	36,143	37,857	39,760
	2,461	2,587	2,722	2,853	3,012	3,155	3,313
	14.20	14.92	15.70	16.46	17.38	18.20	19.12
25	30,311	31,795	33,468	35,181	37,000	38,756	40,679
	2,526	2,649	2,789	2,932	3,083	3,230	3,390
	14.57	15.29	16.09	16.91	17.79	18.63	19.56
26	31,042	32,652	34,240	36,143	37,857	39,718	41,703
	2,587	2,722	2,853	3,012	3,155	3,309	3,475
	14.92	15.70	16.46	17.38	18.20	19.10	20.05
27	31,795	33,468	35,181	37,000	38,756	40,575	42,602
	2,649	2,789	2,932	3,083	3,230	3,381	3,551
	15.29	16.09	16.91	17.79	18.63	19.51	20.48
28	32,652	34,240	36,143	37,857	39,718	41,787	43,877
	2,722	2,853	3,012	3,155	3,309	3,482	3,656
	15.70	16.46	17.38	18.20	19.10	20.09	21.09
29	33,468	35,181	37,000	38,756	40,575	42,791	44,922
	2,789	2,932	3,083	3,230	3,381	3,566	3,744
	16.09	16.91	17.79	18.63	19.51	20.57	21.60
30	34,240	36,143	37,857	39,718	41,787	43,836	46,031
	2,853	3,012	3,155	3,309	3,482	3,653	3,836
	16.46	17.38	18.20	19.10	20.09	21.07	22.13
31	35,181	37,000	38,756	40,575	42,791	44,839	47,076
	2,932	3,083	3,230	3,381	3,566	3,737	3,924
	16.91	17.79	18.63	19.51	20.57	21.56	22.63
32	36,143	37,857	39,718	41,787	43,836	45,926	48,205
	3,012	3,155	3,309	3,482	3,653	3,827	4,017
	17.38	18.20	19.10	20.09	21.07	22.08	23.18
33	37,000	38,756	40,575	42,791	44,839	47,201	49,564
	3,083	3,230	3,381	3,566	3,737	3,934	4,131
	17.79	18.63	19.51	20.57	21.56	22.69	23.83
34	37,857	39,718	41,787	43,836	45,926	48,246	50,650
	3,155	3,309	3,482	3,653	3,827	4,021	4,221
	18.20	19.10	20.09	21.07	22.08	23.20	24.35

CLASSIFIED

ITEM 16
4231 Attachment A

RANGE	STEP						
	1	2	3	4	5	6	7
35	38,756	40,575	42,791	44,839	47,201	49,542	52,009
	3,230	3,381	3,566	3,737	3,934	4,129	4,335
	18.63	19.51	20.57	21.56	22.69	23.82	25.00
36	39,718	41,787	43,836	45,926	48,246	50,839	53,368
	3,309	3,482	3,653	3,827	4,021	4,237	4,447
	19.10	20.09	21.07	22.08	23.20	24.44	25.66
37	40,575	42,791	44,839	47,201	49,542	52,009	54,602
	3,381	3,566	3,737	3,934	4,129	4,335	4,551
	19.51	20.57	21.56	22.69	23.82	25.00	26.25
38	41,787	43,836	45,926	48,246	50,839	53,347	56,023
	3,482	3,653	3,827	4,021	4,237	4,446	4,668
	20.09	21.07	22.08	23.20	24.44	25.65	26.93
39	42,791	44,839	47,201	49,542	52,009	54,602	57,339
	3,566	3,737	3,934	4,129	4,335	4,551	4,779
	20.57	21.56	22.69	23.82	25.00	26.25	27.57
40	43,836	45,926	48,246	50,839	53,347	55,856	58,657
	3,653	3,827	4,021	4,237	4,446	4,655	4,888
	21.07	22.08	23.20	24.44	25.65	26.85	28.20
41	44,839	47,201	49,542	52,009	54,602	57,256	60,120
	3,737	3,934	4,129	4,335	4,551	4,772	5,010
	21.56	22.69	23.82	25.00	26.25	27.53	28.90
42	45,926	48,246	50,839	53,347	55,856	58,719	61,667
	3,827	4,021	4,237	4,446	4,655	4,893	5,139
	22.08	23.20	24.44	25.65	26.85	28.23	29.65
43	47,201	49,542	52,009	54,602	57,256	60,141	63,130
	3,934	4,129	4,335	4,551	4,772	5,012	5,261
	22.69	23.82	25.00	26.25	27.53	28.91	30.35
44	48,246	50,839	53,347	55,856	58,719	61,667	64,740
	4,021	4,237	4,446	4,655	4,893	5,139	5,395
	23.20	24.44	25.65	26.85	28.23	29.65	31.12
45	49,542	52,009	54,602	57,256	60,141	63,088	66,245
	4,129	4,335	4,551	4,772	5,012	5,257	5,520
	23.82	25.00	26.25	27.53	28.91	30.33	31.85
46	50,839	53,347	55,856	58,719	61,667	64,802	68,043
	4,237	4,446	4,655	4,893	5,139	5,400	5,670
	24.44	25.65	26.85	28.23	29.65	31.16	32.71

CLASSIFIED

ITEM 16
4231 Attachment A

RANGE	STEP						
	1	2	3	4	5	6	7
47	52,009	54,602	57,256	60,141	63,088	66,433	69,757
	4,335	4,551	4,772	5,012	5,257	5,537	5,813
	25.00	26.25	27.53	28.91	30.33	31.94	33.54
48	53,347	55,856	58,719	61,667	64,802	68,085	71,471
	4,446	4,655	4,893	5,139	5,400	5,674	5,956
	25.65	26.85	28.23	29.65	31.16	32.73	34.36
49	54,602	57,256	60,141	63,088	66,433	69,777	73,269
	4,551	4,772	5,012	5,257	5,537	5,815	6,105
	26.25	27.53	28.91	30.33	31.94	33.55	35.23
50	55,856	58,719	61,667	64,802	68,085	71,534	75,108
	4,655	4,893	5,139	5,400	5,674	5,962	6,259
	26.85	28.23	29.65	31.16	32.73	34.39	36.11
51	57,256	60,141	63,088	66,433	69,777	73,290	76,948
	4,772	5,012	5,257	5,537	5,815	6,107	6,412
	27.53	28.91	30.33	31.94	33.55	35.24	36.99
52	58,719	61,667	64,802	68,085	71,534	75,108	78,870
	4,893	5,139	5,400	5,674	5,962	6,259	6,573
	28.23	29.65	31.16	32.73	34.39	36.11	37.92
53	60,141	63,088	66,433	69,777	73,290	77,010	80,877
	5,012	5,257	5,537	5,815	6,107	6,418	6,740
	28.91	30.33	31.94	33.55	35.24	37.02	38.88
54	61,667	64,802	68,085	71,534	75,108	78,975	82,927
	5,139	5,400	5,674	5,962	6,259	6,582	6,910
	29.65	31.16	32.73	34.39	36.11	37.97	39.87
55	63,088	66,433	69,777	73,290	77,010	80,877	84,912
	5,257	5,537	5,815	6,107	6,418	6,740	7,076
	30.33	31.94	33.55	35.24	37.02	38.88	40.82
56	64,802	68,085	71,534	75,108	78,975	82,947	87,086
	5,400	5,674	5,962	6,259	6,582	6,912	7,257
	31.16	32.73	34.39	36.11	37.97	39.88	41.87
57	66,433	69,777	73,290	77,010	80,877	84,933	89,177
	5,537	5,815	6,107	6,418	6,740	7,078	7,431
	31.94	33.55	35.24	37.02	38.88	40.83	42.87
58	68,085	71,534	75,108	78,975	82,947	87,086	91,434
	5,674	5,962	6,259	6,582	6,912	7,257	7,620
	32.73	34.39	36.11	37.97	39.88	41.87	43.96

CLASSIFIED

ITEM 16
4231 Attachment A

RANGE	STEP						
	1	2	3	4	5	6	7
59	69,777	73,290	77,010	80,877	84,933	89,177	93,650
	5,815	6,107	6,418	6,740	7,078	7,431	7,804
	33.55	35.24	37.02	38.88	40.83	42.87	45.02
60	71,534	75,108	78,975	82,947	87,086	91,434	95,992
	5,962	6,259	6,582	6,912	7,257	7,620	8,000
	34.39	36.11	37.97	39.88	41.87	43.96	46.15
61	73,290	77,010	80,877	84,933	89,177	93,608	98,291
	6,107	6,418	6,740	7,078	7,431	7,801	8,191
	35.24	37.02	38.88	40.83	42.87	45.00	47.26
62	75,108	78,975	82,947	87,086	91,434	96,012	100,820
	6,259	6,582	6,912	7,257	7,620	8,001	8,402
	36.11	37.97	39.88	41.87	43.96	46.16	48.47
63	77,010	80,877	84,933	89,177	93,608	98,311	103,224
	6,418	6,740	7,078	7,431	7,801	8,193	8,602
	37.02	38.88	40.83	42.87	45.00	47.27	49.63
64	78,975	82,947	87,086	91,434	96,012	100,799	105,858
	6,582	6,912	7,257	7,620	8,001	8,400	8,822
	37.97	39.88	41.87	43.96	46.16	48.46	50.89
65	80,877	84,933	89,177	93,608	98,311	103,203	108,366
	6,740	7,078	7,431	7,801	8,193	8,601	9,031
	38.88	40.83	42.87	45.00	47.27	49.62	52.10
66	82,947	87,086	91,434	96,012	100,799	105,858	111,147
	6,912	7,257	7,620	8,001	8,400	8,822	9,262
	39.88	41.87	43.96	46.16	48.46	50.89	53.44
67	84,933	89,177	93,608	98,311	103,203	108,387	113,822
	7,078	7,431	7,801	8,193	8,601	9,032	9,485
	40.83	42.87	45.00	47.27	49.62	52.11	54.72

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 17, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Bryan Marcus,
Interim Associate Superintendent / Educational
Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: ADOPTION OF RESOLUTION / INSTRUCTIONAL
MATERIALS SUFFICIENCY DECLARATION

EXECUTIVE SUMMARY

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

There is expected to be no funding from the State for 2018-19 for instructional materials. The district continues to be responsible, however, even without State funding, for ensuring that adequate instructional materials are available. All students will continue to be provided with e-book access / textbooks for math, science, history/social science and English/language arts instructional materials, all of which are aligned with the California State content standards. In 2004, all students enrolled in foreign language courses were provided with newly adopted textbooks and instructional materials. In 2005, all Health textbooks were replaced. In 2006, new history/social science textbooks were adopted. In 2007, science textbooks were adopted, and in 2008, all math books were replaced. With the absence of funding, the State has allowed school districts to postpone their English / Language Arts books and materials adoption for several years. The district purchased novels for each grade level in 2011-12 and will continue to replace lost, stolen and damaged textbooks with e-book access as needed.

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

RECOMMENDATION:

It is recommended that the Board 1) hold a public hearing to take public comment, and 2) adopt a resolution declaring that sufficient science laboratory equipment, up-to-date textbooks, and instructional materials are present in our district classrooms for use by district staff and students, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ITEM 17
RESOLUTION

SUFFICIENCY OF INSTRUCTIONAL MATERIALS
2018-2019

On motion of Member _____, Seconded by Member _____, the following resolution is adopted on September 13, 2018:

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

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

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

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

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

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

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 7, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Bryan Marcus, Interim Associate Superintendent /
Educational Services

SUBMITTED BY: Larry Perondi
Interim Superintendent

SUBJECT: DISTRICT VISUAL AND PERFORMING ARTS
STRATEGIC PLAN APPROVAL

EXECUTIVE SUMMARY

In California, The Every Student Succeeds Act (ESSA) core academic subjects are defined as:

- Mathematics
- Biological sciences, chemistry, geosciences, and physics
- Social science (history, government, economics, geography)
- Foreign languages (specific)
- Drama/theatre, visual arts (including dance), and music
- English/language arts and reading

ESSA clearly enumerates the arts as part of a well-rounded education. As California Ed Code 51220 specifies, the arts, including all four disciplines, are to be accessible to all students. Section 51220 opens, "The adopted course of study for grades 7 to 12, inclusive, shall offer courses in the following areas of study: (g) Visual and performing arts, including instruction in the subjects of dance, music, theater and visual arts, aimed at the development of aesthetic appreciation and the skills of creative expression."

The SDUHSD Strategic Arts Education Planning Committee and Process

On March 16, 2018 the Strategic Arts Education Planning Committee met for the first time with the task of writing a strategic Visual and Performing Arts Education Plan for San Dieguito Union High School District. The committee's goals were to create a visionary plan for San Dieguito UHSD that would provide a high quality, comprehensive, sequential, standards-based arts education for all students at all schools. This committee represented a cross section of the

district including administrators, visual and performing arts teachers, community members, School Board members, parents and students.

In the four sessions, the committee reviewed current district data showing course offerings, enrollment, community partnerships, funding sources and district personnel to gain a comprehensive understanding of arts education in SDUHSD. The committee found much to celebrate as well as opportunities for growth. The committee reviewed current research to gain understanding and clarity around artistic literacy development and components of quality arts education.

From this review of data and research the committee created a vision statement, mission statement and a District Plan to enrich SDUHSD students' lives with the arts. The Plan is divided into six *'Focus Areas'* that address the specific needs of a comprehensive arts program. Resources used to help define these focus areas were the *National Core Arts Standards, 2014*; *The Qualities of Quality: Understanding Excellence in Arts Education*, Project Zero, Harvard University, 2009; and *Ed Codes 51210, 51220 and 8950*. The goal is to fully implement the plan within 3- 5 years, acknowledging that the implementation timeline will need to correspond with overall district financial obligations.

RECOMMENDATION:

It is recommended that the Board approve the District Visual and Performing Arts Strategic Plan, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary

ITEM 18

Overview

In California, The Every Student Succeeds Act (ESSA) core academic subjects are defined as:

- Mathematics (including math intervention and California High School Exit Exam [CAHSEE] math classes);
- Biological sciences, chemistry, geosciences, and physics;
- Social science (history, government, economics, geography);
- Foreign languages (specific);
- Drama/theatre, visual arts (including dance), and music; and
- English/language arts and reading (including reading intervention and CAHSEE - English classes).

ESSA clearly enumerates the arts as part of a well-rounded education. As California Ed Code 51220 specifies, the arts, including all four disciplines, are to be accessible to all students. Section 51220 opens, “The adopted course of study for grades 7 to 12, inclusive, shall offer courses in the following areas of study: (g) Visual and performing arts, including instruction in the subjects of dance, music, theater and visual arts, aimed at the development of aesthetic appreciation and the skills of creative expression.”

In order to provide quality arts education, all aspects of arts education must be considered. According to the California Department of Education Visual and Performing Arts Framework, when planning Arts Educational Programs, an essential component is “allocating personnel and instructional resources, including appropriate materials, equipment, and facilities.”

ESSA requires all teachers of core academic subjects to provide evidence of their highly qualified teacher status. According to the United States Department of Education, a Highly Qualified Teacher (HQT) is one who: (1) holds a bachelor's or higher degree from a regionally accredited institution of higher learning, (2) is appropriately licensed by the state, and (3) has demonstrated subject matter competence in each core academic subject assigned to teach. (<http://www.ed.gov/essa?src=rn>)

The Visual and Performing Arts Framework emphasizes the importance of having personnel that provide vision, direction and leadership to the Visual and Performing Arts (VAPA) district curriculum. Administrators across California recognize the importance of district level leadership for a quality VAPA program. According to the California Department of Education, in order to be recognized as a Gold Ribbon School and named a California Exemplary Arts Program, the school must be in a district that has “an appropriately credentialed VAPA /AME teacher/leader, director, or administrator, other than the principal of the school, in charge of the VAPA/AME Department/program” (<http://www.cde.ca.gov/ta/sr/gr/>).

Quality performances, productions, and art projects require ideal learning environments. These environments include facilities, which are appropriate for each specific discipline in the arts, as well as the specialized equipment used in the various arts related industries. Ideal learning environments are supported when teachers engage in ongoing relevant and discipline-specific

San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary

ITEM 18

professional learning. Ideal learning environments are grounded in standards-based curriculum, student-centered instruction and relevant learning experiences designed to develop artistic literacy, encourage self-expression and cultivate global citizens.

“Arts education not only enhances students' understanding of the world around them, but it also broadens their perspective on traditional academics. The arts give us the creativity to express ourselves, while challenging our intellect. The arts integrate life and learning for all students and are integral in the development of the whole person” (Dr. Terry Bergeson, State Superintendent of Public Instruction, Washington State, November 2001).

The SDUHSD Strategic Arts Education Planning Committee and Process

On March 16, 2018 the Strategic Arts Education Planning Committee met for the first time with the task of writing a strategic Visual and Performing Arts Education Plan for San Dieguito Union High School District. The committee's goals were to create a visionary plan for San Dieguito UHSD that would provide a high quality, comprehensive, sequential, standards-based arts education for all students at all schools. This committee represented a cross section of the district including administrators, visual and performing arts teachers, community members, School Board members, parents and students.

In the four sessions, the committee reviewed current district data showing course offerings, enrollment, community partnerships, funding sources and district personnel to gain a comprehensive understanding of arts education in SDUHSD. The committee found much to celebrate as well as opportunities for growth. The committee reviewed current research to gain understanding and clarity around artistic literacy development and components of quality arts education.

From this review of data and research the committee created a vision statement, mission statement and a District Plan to enrich SDUHSD students' lives with the arts. The Plan is divided into six 'Focus Areas' that address the specific needs of a comprehensive arts program. Resources used to help define these focus areas were the *National Core Arts Standards, 2014*; *The Qualities of Quality: Understanding Excellence in Arts Education*, Project Zero, Harvard University, 2009; and *Ed Codes 51210, 51220 and 8950*. The goal is to fully implement the plan within 3- 5 years, acknowledging that the implementation timeline will need to correspond with overall district financial obligations.

**San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary**

ITEM 18

Vision Statement

San Dieguito Union High School District engages, empowers, and inspires all students through a creative and comprehensive arts education.

Mission Statement

Our mission is to inspire students to develop artistic literacy and empower them to discover their creative voice. We accomplish this by engaging students in authentic and relevant art experiences in supportive and inclusive learning environments.

Artistic Literacy

Artistic Literacy is the ability to understand, create, perform, respond, and connect through the arts.

Artistic Literacy is the ability to transfer knowledge and skills learned from authentic experiences in the arts into broader historical, cultural, and societal contexts.

Artistic Literacy is the ability to find joy, inspiration, and a life-long appreciation of the arts, and plays a critical role in the development of a well-rounded citizen.

The Focus Areas are:

1. Professional Learning
2. Culture
3. Community Partnerships
4. Curriculum
5. Resources
6. Pathways and Course Progression

Each *Focus Area* recommends specific action steps to take, implementation steps for each action, budget implications, and recommended timelines for implementation. The timeline for the plan has been divided into Year 1, Year 2, Year 3, Year 4, and Year 5 of implementation.

Throughout this document and plan, **VPA** refers to Visual and Performing Arts, which includes, Dance, Media Arts, Music, Theatre (drama), Visual Arts (Fine Arts).

San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary

ITEM 18

Summary of the Six Focus Areas and Goals**Focus Area 1: Professional Learning**

Focus Statement: SDUHSD provides ongoing, subject-specific support for arts educators.

Goal 1: Provide regular and ongoing time for formal professional learning and collaboration for all VPA teachers (including new, PE/CTE, etc.)

Goal 2: Provide ongoing professional learning and collaboration that focuses on:

- a. Consistent use of standards-based Expected Learning Outcomes (ELOs) for each course
- b. Discipline-specific content knowledge, skills, industry
- c. Instruction and assessment strategies including technology
- d. Differentiation to support all students in VPA
- e. Coaching and support for new teachers via BTSA, discipline-specific Dept. Chair

Focus Area 2: Culture

Focus Statement: SDUHSD creates an environment that values the arts. SDUHSD elevates and communicates the relevance of artistic processes, critical thinking, and problem solving in the arts.

Goal 1: Develop learning environments that celebrate the creative process.

Goal 2: Consistently communicate to all stakeholders the value of an SDUHSD arts education.

Focus Area 3: Community Partnerships

Focus Statement: SDUHSD builds community partnerships within each site, across the district and with the public at large to foster opportunities, engagement, advocacy, and resources for arts education.

Goal 1: Increase visibility of programs district wide, site-specific, and within the community at large.

Goal 2: Establish and maintain meaningful partnerships with a variety of community arts organizations, local artists, as well as relevant local industries.

Goal 3: Increase opportunities for collaboration in sharing of “best practices” at individual sites as well as district level.

Goal 4: Facilitate communication of the needs and vision of VAPA programs with on site parent organizations.

Focus Area 4: Curriculum

Focus Statement: SDUHSD fosters creative and literate artists by providing national curriculum that uses artistic literacy with innovation and accessibility for all learners.

Goal 1: Define and communicate a shared vision for artistic literacy and develop systems to measure student progress.

Goal 2: Increase accessibility and inclusivity of all students in all arts disciplines.

Goal 3: Establish curriculum that facilitates innovation and continuous growth for all students.

**San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary**

ITEM 18

Focus Area 5: Resources

Focus Statement: SDUHSD ensures that each school has the appropriate equipment, supplies, facilities and qualified arts educators to offer a high quality and comprehensive visual and performing arts education for all students.

Goal 1: Increase and maintain district VPA leadership for arts education.

Goal 2: Establish an assessment process for equipment, materials, supplies, facilities, maintenance, and staff, that is appropriate for each site.

Goal 3: Increase district-based funding allocation for arts education across the district.

Goal 4: Establish community resource funding sources to support district VPA programs.

Goal 5: Increase staffing of traditional or CTE credentialed teachers in specific arts disciplines.

Focus Area 6: Pathways and Course Progression

Focus Statement: SDUHSD provides and promotes Visual and Performing Art pathways and course progressions to ensure opportunities that lead to artistic literacy for all learners grades 7-12.

Goal 1: Create collaboration opportunities within SDUHSD for 7-12 teachers to coordinate course sequences.

Goal 2: Ensure all VPA courses are UC A-G approved.

Goal 3: Provide 5 feeder elementary districts with SDUHSD VPA courses and pathways to create transparency and increase communication.

Goal 4: Increase the number of high school VPA courses that articulate with local colleges.

**San Dieguito Union High School District
Visual and Performing Arts Strategic Plan 2018-2023
Executive Summary**

ITEM 18

Strategic Arts Education Planning Committee

Adam Camacho, Principal, San Dieguito High School Academy
Jayme Cambra, Teacher on Special Assignment
Lynn Chapman, Fine Arts Teacher, Oak Crest Middle School
Pauline Crooks, Visual and Performing Arts Coordinator, San Diego County Office of Education
Joyce Dalessandro, School Board Member
Karla Deerinck, Parent
Taylor Evans, Student
Jim Gilliam, Encinitas Arts Commission
Cat Gold, Music Teacher, Oak Crest Middle School
Michael Grove, Associate Superintendent of Educational Services
Amy Herman, School Board Member
Robyn Litt, Encinitas School District Representative
Emily Moran, Fine Arts Teacher, Canyon Crest Academy
Kira Nguyen, Student
Maryanne Nuskin, Principal, Pacific Trails Middle School
Brooke O'Neill, Fine Arts Teacher, La Costa Canyon High School
Marinee Payne, Theatre Teacher, Torrey Pines High School
Nathan Richards, Fine Arts Teacher, Earl Warren Middle School
Marti Ritto, Parent
Collette Stefanko, Oceanside Museum of Art and Encinitas Arts Commission
Alison Tickle, Theatre Teacher, Oak Crest Middle School
Amy Villanova, Music Teacher, Canyon Crest Academy, District VPA Coordinator
Anne Whattoff, Music Teacher, Canyon Crest Academy
Cecily Wheeler, Fine Arts Teacher, Pacific Trails Middle School
Jeremy Wright, Fine Arts Teacher, San Dieguito High School Academy
Tracy Yates, Dance, Theatre, Film Teacher, Canyon Crest Academy

Facilitated by The California Arts Project, Courtney Sawada, Regional Director



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Focus Area:	Professional Learning
Focus Statement:	SDUHSD provides ongoing, subject-specific support for arts educators.
Goal(s)	<ol style="list-style-type: none"> 1. Provide regular and ongoing time for formal professional learning and collaboration all VPA teachers (including new, PE/CTE, etc.) 2. Provide ongoing professional learning and collaboration that focuses on: <ol style="list-style-type: none"> a. Consistent use of standards based Expected Learning Outcomes (ELOs) for each course b. Discipline-specific content knowledge, skills, industry c. Instruction and assessment strategies including technology d. Differentiation to support all students in VPA e. Coaching and support for new teachers via BTSA, discipline-specific Dept. Chair and/or colleagues

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.1 Provide non-tenured teachers mentoring and coaching from teachers in the same discipline, ie. BTSA, Dept Chair, discipline-specific colleagues. Tenured teachers are welcome to participate as well.	1.1.1 Gather data on the number non-tenured teachers, school site assignments, and disciplines.	September, 2018, ongoing	X	X	X	X	X		Coordinator position (timecard / stipend / release time, however it looks)	Coordinator, all staff	Results from data	
	1.1.2 Solicit and compile a list of appropriate volunteer mentors for each teacher based upon discipline, experience, location. Utilize mentors from outside the district for discipline specific expertise as needed.	August 2018 In-service, ongoing	X	X	X	X	X			Coordinator, all staff (at in-service)	Results from data	
	1.1.3 Develop clear expectations for the role of	Summer, 2018	X	X	X	X	X			Coordinator, committee	Defined roles and list of mentors	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	a mentor. Intent is that role of mentor is to be a discipline-specific support for a new teacher with the specific support to be determined by the teacher & mentor. Utilize mentors from outside the district for discipline specific expertise as needed.											
	1.1.4 Each participating teacher is matched with a mentor.	September 2018, ongoing	X	X	X	X	X		no cost	Coordinator, committee	list of staff/mentor matchups and schedules	
	1.1.5 Teacher and mentor meet to discuss how mentor can/will provide need-based support.	October 2018, ongoing	X	X	X	X	X	\$150/mentor cost tbd	cost of mentorship tbd	teacher/mentor		
	1.1.6 Create a post mentorship evaluative process to cover the experience, not to be used as a teacher evaluation		X							Coordinator, committee	Results from data	
1.2 VPA teachers develop annual department-wide and discipline-specific Professional Learning (PL) goals	1.2.1 Create and implement a survey of VPA teachers regarding department-wide and discipline-specific PL goals to determine what professional learning is needed, AND who has the expertise to share	August 2018 In-service, ongoing	X	X	X	X	X		In-service-no release needed	Coordinator, all staff	Results from data	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	1.2.2 Review, refine, and prioritize department and discipline-specific PL needs	November 2018, ongoing	X	X	X	X	X		dept chair meeting-no extra costs	Coordinator, Dept chairs	Priority PL list	
	1.2.3 Outline goals and set an action plan to address these within a specific amount of time (school year, over several years, etc)	November 2018, ongoing	X	X	X	X	X		dept chair meeting-no extra costs	Coordinator, Dept chairs	Action Plan	
1.3 Explore PL and collaboration schedules and structures that minimize teachers missing instructional time, allow non-VPA, split teachers, and/or site singletons to fully participate in VPA PL, and allow for regular discipline-specific cross-site and out of district PL and collaboration.	1.3.1 Discuss and explore possible schedules and structures to provide the PL identified by department while: <ul style="list-style-type: none"> ● minimizing loss of instructional time ● fully involving non-VPA, split, singleton teachers ● including time for discipline-specific cross-site and/or out of district PL ● fostering cross-discipline and cross-site collaboration and community-building 	November 2018	X						Dept Chair meeting no cost	Coordinator, Dept chairs	List of alternative PL scheduling structures	
	1.3.2 Implement alternative PL plans to be inclusive to all VPA teachers (including those with CTE/PE credit courses)	January 2019, ongoing	X	X	X	X	X		\$150 per 61 teachers (\$9,150)	Coordinator, Dept chairs	Increased access to PL, relevant PL events	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.4 Engage internal and external resources to provide all VPA teachers with PL opportunities that inspire teachers to develop new ideas and improve their practice.	1.4.1 Identify internal and external PL resources aligned with department and discipline-specific PL goals	January In-service 2019, ongoing	X	X	X	X	X		no cost	Coordinator, Dept chairs	Results from data	
	1.4.2 During PL sessions, teachers will develop individual and/or collective plans for how they will implement what they've learned through the PL.	January In-service 2019, ongoing	X	X	X	X	X	\$150/teacher		Coordinator, Dept chairs	Results from data, plans for implementation	
	1.4.3 The individual / collective plans will be implemented and revisited in future PL sessions on an ongoing basis - promoting continuous reflection and improvement	January In-service 2019, ongoing	X	X	X	X	X		potential materials costs	Coordinator, Dept chairs	Results from data	
2.1 Provide teachers with Professional learning centered around curriculum, standards and student outcomes	2.1.0 Professional Learning opportunities through TCAP or County Office of Ed, or similar to unpack new state standards	August In-service 2018, ongoing	X	X	X	X	X		no cost	Coordinator, Dept Chairs, Site Departments	In-service agenda	
	2.1.1 Look at VPA curriculum by site and ELOs	August In-service 2018, ongoing	X	X	X	X	X		no cost	Site Departments	ELOs documented / revised	
	2.1.2 Evaluate and update ELOs to address changes with new standards	August In-service 2018,	X	X	X	X	X		no cost	Site Departments	ELOs documented / revised	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
		ongoing										
	2.1.3 Evaluate & update ELOs to include relevant technology usage	August In-service 2018, ongoing	X	X	X	X	X		no cost	Site Departments	ELOs documented / revised	
	2.1.4 Evaluate & update ELOs to ensure inclusivity for all learners (Sped, EL, all skills levels)	August In-service 2018, ongoing	X	X	X	X	X		no cost	Site Departments	ELOs documented / revised	
	2.1.5 Monitor consistent ELO implementation and revise as needed	August In-service 2018, ongoing	X	X	X	X	X		No cost	Site departments	Assessment data	
2.2 Provide teachers with opportunities to engage between VPA/CTE courses in the same arts discipline to promote content/industry knowledge and skills	2.2.1 Provide PLC opportunities for both VPA and CTE, by discipline and whole arts, teachers to engage in shared curriculum and best practices, assessment strategies and technology usage	Release day all VPA/arts CTE/PE (Dance) ongoing	X	X	X	X	X	\$150/teacher		Coordinator/department chairs/appointed discipline coordinator	PLC agendas	
	2.2.2 Provide teachers opportunities in both VPA/CTE to engage in relevant industry events	Release day all VPA/arts CTE/PE (Dance) ongoing	X	X	X	X	X	\$150/teacher	Cost of relevant conferences as needed	Discipline specific release day	Increased Access	
	2.2.3 Create system for teachers to share out newfound knowledge and how they implement this	Release day all VPA/arts CTE/PE (Dance)	X	X	X	X	X	\$150/teacher	release time (disc specific as needed)	Discipline specific release day	Data, meeting agendas,	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	information in their classrooms	ongoing										



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Focus Area:	Culture
Focus Statement:	SDUHSD creates an environment that values the arts. SDUHSD elevates and communicates the relevance of artistic processes, critical thinking, and problem solving in the arts.

Goal(s) **1. Develop learning environments that celebrate the creative process and consistently communicate to all stakeholders the value of an SDUHSD arts education.**

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.0 Increase advocacy for the arts in the district and community	1.1 Utilize existing systems (LCAP, site councils, parent foundations) to help carry out the advocacy plan <ul style="list-style-type: none"> ● create site/district and discipline specific communication plan for each group of stakeholders ● create an evaluation of the communication plan to be reviewed annually 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	1.2 rebranding arts courses as academic offerings instead of “electives” <ul style="list-style-type: none"> ● collaborate with counselors-meet dept chair with counseling dept to go over offerings, descriptions, and pre-reqs annually ● develop pathways/progressions to show potential depth of study 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	<ul style="list-style-type: none"> define district-wide what artistic/academic literacy is and specify how that will look site-wide create site and discipline specific mission/vision that gets reviewed yearly create a process to look at global course offerings and discuss site priorities with department chairs/admin 											
	<p>1.3 Communicate the value of the arts</p> <ul style="list-style-type: none"> define facets of the creative process and how they are included in arts presentations (explain curriculum to students/audience) define excellence in art discipline and publicize ways students achieve excellence in their arts bring in guest artists to perform, demonstrate, or create with the students regularly publicly celebrate art created 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	<p>1.4 Promote how an arts education is beneficial in other subject areas and career paths</p> <ul style="list-style-type: none"> find and publicize current 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	research about how companies are seeking employees with an arts background and communicate it throughout the community <ul style="list-style-type: none"> • create a platform for arts teachers to collaborate with teachers of academic disciplines to develop an understanding of creative and interpersonal skills that will transfer cross-curricularly • create a publicity campaign that includes documents that highlight both artistic skills and habits of mind and the studies and findings that prove their efficacy in the workplace 											
2.0 Provide students opportunities to take risk	2.1 provide students with multiple opportunities to work in ways that allow them to take calculated risk, problem solve, and think critically within the arts <ul style="list-style-type: none"> • maintain a classroom environment that celebrates success and also the value of failures • focus specific curricular lesson on “process” to give 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	students tools to work independently <ul style="list-style-type: none"> incorporate mentoring (high school students, artists in residence, community professionals) and student directed projects into the curriculum (not all class-teacher directed) promote experimentation and creativity 											
3.0 Integrate a strong arts presence on campus to cultivate an arts culture	3.1 Present art events throughout the year <ul style="list-style-type: none"> publicize and contribute to a district-wide calendar integrate with other arts or other campus events to broaden the audience spread events out over the year, not just end of the year create a strong arts presence at calculated times, such as before course selection, choices nights, etc 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	3.2 Showcase student art on campus <ul style="list-style-type: none"> incorporate arts with school site facades incorporate arts experiences informally with campus life (lunch activities, etc) 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	<ul style="list-style-type: none"> celebrate student creativity in large and small scale presentations (gallery, theater, stage, in offices and more casual displays, lunchtime activities) 											
4.0 Develop collaborative relationships with arts and other areas of campus life	4.1 Collaborate with counseling (art to encourage wellness) <ul style="list-style-type: none"> provide supplies to counseling to allow for students to have arts activities to help with decompressing-another avenue to pursue wellness 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	4.2 Develop collaborative lessons between arts and other subjects <ul style="list-style-type: none"> Provide PLC opportunities to organize, collaborate and assess 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	4.3 Incorporate an arts presence at pep rallies, assemblies and general school meetings (choices nights, btsn, etc)	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
5.0 Expose students to high quality ARTS	5.1 bring quality artists/artwork to campus to present to arts classes and the general population	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		
	5.2 allow opportunities for greater inquiry and access <ul style="list-style-type: none"> field trips extensions of classroom 	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	5.3 Give arts education a valued space on campus-appropriate facilities/resources	ongoing	X	X	X	X	X			district coordinator, principals, VPA teachers		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Focus Area: Community Partnerships	
Focus Statement:	SDUHSD builds community partnerships within each site, across the district and with the public at large to foster opportunities, engagement, advocacy, and resources for arts education.
Goal(s)	<ol style="list-style-type: none"> 1. Increase visibility of programs district wide, site- specific, and within the community at large. 2. Establish and maintain meaningful partnerships with a variety of community arts organizations, local artists, as well as relevant local industries. 3. Increase opportunities for collaboration in sharing of “best practices” at individual sites as well as district level. 4. Facilitate communication of the needs and vision of VAPA programs with on site parent organizations.

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.1.0 Increase visibility of VAPA accomplishments through Promotion & Publicity	1.1.1 Establish and maintain a platform for sites to share best practices in promoting programs.	June, 2019, ongoing	X	X	X	X	X			Coordinator, committee		
	1.1.2 Establish relationships with local publications and media to promote shows and programs. Increase use of social media to promote VAPA.	June, 2020, ongoing		X	X	X	X			Coordinator, committee		
	1.1.3 Create and maintain a district wide VAPA Show	June, 2021, ongoing			X	X	X			Coordinator, committee		
1.2.0 Increase communication of district wide performances and exhibitions (all disciplines)	1.2.1 Create and maintain a link on district website for everything going on VAPA at ALL sites. Clearly labeled and organized by site and subject area to avoid confusion.	June, 2019, ongoing	X	X	X	X	X			Coordinator, committee		
2.1.0 Create master	2.1.1 Survey sites for	June, 2019	X							Coordinator,		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
list of Arts specific organizations in the local community	community organizations that are working with schools within the district.									committee		
	2.1.2 Input and share this information district wide using an easily accessible shared platform.	June 2020, ongoing		X	X	X	X			Coordinator, committee		
2.2.0 Seek out and find new potential community & industry partners.	2.2.1 Establish a person or committee to oversee and maintain this list. Update these partners on the list, site based and district wide.	June 2020, ongoing		X	X	X	X			Coordinator, committee		
	2.2.2 Seek out and establish relationships with city and community arts organizations.	June 2020, ongoing		X	X	X	X			Coordinator, committee		
3.1.0 Provide district wide and discipline specific forums for teachers to share best practices in their community relationships and partnerships.	3.1.1 Establish communication between sites. (shared docs, emails) using an easily accessible shared platform.	June 2019, ongoing	X	X	X	X	X			Coordinator, committee		
	3.1.2 Plan and discuss info during VAPA district wide in-services.	June 2019, ongoing	X	X	X	X	X			Coordinator, committee		
4.1.0 Evaluate and communicate the individual program needs of sites within	4.1.1 Establish at least one parent organization liaison for each site to advocate for and promote VAPA within Foundations,	June 2021, ongoing			X	X	X			Coordinator, committee		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
the district and community stakeholders.	PTSA, and Grants (grant writers)											
	4.1.2 Establish and maintain a schedule with parent organization liaison for assessing needs and goals with enough time to implement (ex: Spring meeting to plan for Fall).	June 2021, ongoing			X	X	X			Coordinator, committee		
	4.1.3 Each department creates Google survey for sites. Gather and disseminate information to the the parent (PTSA/Foundation) and/or VAPA volunteer coordinator. Identify a plan to meet the needs discovered through survey and update as needed.	June 2021, ongoing			X	X	X			Coordinator, committee		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Focus Area: Curriculum	
Focus Statement:	SDUHSD fosters creative and literate artists by providing national curriculum that uses artistic literacy with innovation and accessibility for all learners.
Goal(s)	<ol style="list-style-type: none"> 1. Define and communicate a shared vision for artistic literacy and develop systems to measure student progress. 2. Increase accessibility and inclusivity of all students in all arts disciplines. 3. Establish curriculum that facilitates innovation and continuous growth for all students.

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.1 Define and articulate the concept of artistic literacy, and determine a way to measure the progress towards or demonstration of artistic literacy.	1.1.1 Share Artistic Literacy definition as written by Strategic Planning Committee.	December, 2018	X							Strategic Writing Committee		
	1.1.2 Research models for measuring student growth in artistic literacy.	June, 2019	X									
	1.1.3 Implement assessment model for measuring student growth.	June, 2020		X								
	1.1.4 Analyze and use data of student growth to determine ongoing improvement goals.	June 2021, ongoing			X	X	X					
1.2 Increase availability and accessibility of clear course descriptions, progressions, and pathways for all	1.1.1 Publish information on school websites, etc.	June, 2019, ongoing	X	X	X	X	X					
	1.1.2 Communicate and discuss programs directly with students, parents, counselors.	June, 2019, ongoing	X	X	X	X	X					
	1.1.3 Counselors work	June, 2019,	X	X	X	X	X					



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
stakeholders.	directly with students to create schedules that support their individual growth as lifelong learners.	ongoing										
2.1 Meet with admin and counselors to develop shared vision for scheduling in the arts programs.	2.1.1 Create scheduling opportunities that allow all students in SPED, EL, and AVID programs, to enroll in arts courses.	June 2019, ongoing	X	X	X	X	X					
3.1 Review existing curriculum for innovation and continuous growth.	3.1.1 Discuss potential ways to assess existing curriculum .	June 2019, ongoing	X	X	X	X	X					
	3.1.2 Address current sequencing issues/areas of improvement.	June 2020, ongoing		X	X	X	X					
4.1 Support VPA curriculum that supports opportunities for authentic collaboration	4.1.1 Research and investigate various models of cross-curricular / collaborative projects to all students.	June 2020, ongoing		X	X	X	X					
	4.1.2 Create opportunities for student peer collaboration	June 2021, ongoing			X	X	X					
	4.1.3 Develop systems to measure student progress	June 2022, ongoing				X	X					



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Focus Area:	Resources
Focus Statement:	SDUHSD ensures that each school has the appropriate equipment, supplies, facilities and qualified arts educators to offer a high quality and comprehensive visual and performing arts education for all students.
Goal(s)	<ol style="list-style-type: none"> 1. Increase and maintain district VPA leadership for arts education. 2. Establish an assessment process for equipment, materials, supplies, facilities, maintenance, and staff, that is appropriate for each site. 3. Increase district-based funding allocation for arts education across the district. 4. Establish community resource funding sources to support district VPA programs. 5. Increase staffing of traditional or CTE credentialed teachers in specific arts disciplines.

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.0 Determine potential leadership positions and structures to oversee and facilitate VPA goals.	1.1 Investigate funding sources for position	February, 2019	X					NA	Unknown	District Office, current VPA District Coord.		
	1.2 Determine job description for position	February, 2019	X					NA	Unknown	District Office, current VPA District Coord.		
	1.3 Determine qualifications for position	February, 2019	X					NA	Unknown	District Office, current VPA District Coord.		
2.0 Assess current resources allocated to arts programs at district level and each school site.	2.1 Create Survey to collect data (with google form) from district office and each school site to determine: <ul style="list-style-type: none"> • Amount of Funding • Funding Source for all VPA programs over the past 3 years for the following: 	February, 2019	X					1 PD day @ \$150 per person	NA	Site Dept Chair, VPA District Coordinator		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	<ul style="list-style-type: none"> Facilities Equipment Materials/supplies Staffing 											
	2.2 Produce report with findings of resource survey.	February, 2019	X					1 PD day @ \$150 per person	NA	Site Dept Chair, VPA District Coordinator		
3.0 Investigate existing and current VPA funding sources.	3.1 Review findings of resource survey (in an effort to advocate VPA increased funding) and share with site principals to determine how it impacts their individual school programs.	February, 2019	X					NA	NA	Site Principals, VPA District Position		
	3.2 Communicate results to: <ul style="list-style-type: none"> district leadership school board 	June, 2019	X					NA	NA	Site Principals, VPA District Position		
4.1.0 Investigate VPA Funding Sources	4.1.1 Determine the essential needs of each SDUHSD VPA program, and confirm that they are funded by district resources.	February, 2019	X					NA	NA	VPD District Position, District Leadership		
	4.1.2 Based on analysis of findings, draft a district funding proposal for essential items not	February, 2019	X					NA	NA	VPD District Position, District Leadership		



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
	currently supported by district funds.											
	4.1.3 Research, identify, and pursue additional resources to cover the cost of identified programs not covered by district funding sources.	February, 2019	X						NA	NA	VPD District Position, District Leadership	
4.2.0 Investigate student interest in VPA courses- related to funding.	4.2.1 Review annual course request data to determine VPA programs that are in need of funding/ related to student interest.	February-April 2019	X	X	X	X	X		NA	NA	Site Principal, and Head Counselor	
4.3.0 Seek additional funding through corporate, private foundations, and individual giving.	4.3.1 Research, identify, and pursue additional resources to cover the cost of identified programs not covered by district funding sources.	June, 2020, ongoing		X	X	X	X		NA	NA	Site Foundations/ PTSA, and support from VPA District position	
5.0 Recruit and hire qualified teachers and support staff with appropriate credentials.	5.1 Evaluate job posting, recruitment, and hiring practices to ensure alignment with the goal.	June, 2020, ongoing		X	X	X	X		NA	NA	VPA District Position, SDUHSD Human Resources, Site Principals	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

ITEM 18

Focus Area: Pathways and Course Progressions	
Focus Statement:	SDUHSD provides and promotes Visual and Performing Art pathways and course progressions to ensure opportunities that lead to artistic literacy for all learners grades 7-12.
Goal(s)	<ol style="list-style-type: none"> 1. Create collaboration opportunities within SDUHSD for 7-12 teachers to coordinate course sequences. 2. Ensure all VPA courses are UC A-G approved. 3. Provide 5 feeder elementary districts with SDUHSD VPA courses and pathways to create transparency and increase communication. 4. Increase the number of high school VPA courses that articulate with local college.

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
1.0 Create collaboration opportunities within SDUHSD for 7-12th grade VPA teachers to define discipline-specific course sequences in which individual courses build upon one another in a logical and cohesive manner.	1.1 Site Administration select VPA teacher(s) to participate in collaboration meetings.	January, 2019	X					\$1,800 (1 release day, 12 teachers; \$150 per teacher).		Dept chairs, 2 reps per discipline, site admin.	Completed course progression / pathway document.	
	1.2 Convene course meetings to review and refine course outcomes and descriptions, course progressions, and pathways.	January, 2019, ongoing	X	X	X	X	X		\$1,800 (1 release day, 12 teachers; \$150 per teacher).	Dept chairs, 2 reps per discipline, site admin.	Completed course progression / pathway document.	
	1.3 Rename course titles as needed to provide clarity of course content for all stakeholders.	January, 2019, ongoing	X	X	X	X	X		\$1,800 (1 release day, 12 teachers; \$150 per teacher).	Dept chairs, 2 reps per discipline, site admin.	Completed course progression / pathway document.	
	1.4 Publish and communicate district wide document that shows course progressions and pathways at each middle and high school site.	June, 2019, ongoing	X	X	X	X	X		\$1,800 (1 release day, 12 teachers; \$150 per teacher).	Dept chairs, 2 reps per discipline, site admin.	Completed course progression / pathway document.	



Visual and Performing Arts Strategic Planning Template San Dieguito Union High School District

Action Step(s)	Implementation	Expected Deadline	Timeline					Estimated Cost		Person(s) Responsible	Evaluation	Status Report
			Y1	Y2	Y3	Y4	Y5	One-time	On-going			
2.0 Ensure all VPA courses are UC A-G approved.	2.1 Develop processes by which we ensure that district VPA courses actually reflect the course descriptions.	Semester June, 2019	X					Release time as needed, @\$150 / teacher		Coordinators and teachers from each discipline	Department chair / Coordinator report of completion.	
	2.2 Review all VPA courses to ensure all are UC area F approved (VPA).	March, 2019, ongoing	X	X	X	X	X	Release time as needed, @\$150 / teacher		Coordinators and teachers from each discipline	Department chair / Coordinator report of completion.	
	2.3 Submit new or revised courses to UC Management Portal for approval.	Ongoing	X	X	X	X	X	Release time as needed, @\$150 / teacher		Coordinators and teachers from each discipline	Department chair / Coordinator report of completion.	
3.0 Provide 5 feeder elementary districts with SDUHSD VPA courses and pathways to improve transparency, communication, and alignment.	3.1 Share established document with 5 elementary feeder districts.	January, 2020		X				NA	NA	Counseling	Department chairs or coordinators will report completion.	
	3.2 Collaborate with feeder VPA teachers to encourage alignment between feeder and SDUHSD programs.	January, 2020, ongoing		X	X	X	X	NA	NA	Counseling	Department chairs or coordinators will report completion.	
4.0 Increase the number of high school VPA courses that articulate with local community colleges.	4.1 Identify VPA courses which may articulate with local community colleges.	January, 2020, ongoing		X	X	X	X					
	4.2 Create articulation agreements for appropriate courses.	January, 2020, ongoing		X	X	X	X					

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 27, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Mark Miller, Associate Superintendent /
Administrative Services

SUBMITTED BY: Larry Perondi
Interim Superintendent

SUBJECT: APPROVAL OF CALIFORNIA SCALE-UP MTSS
STATEWIDE (SUMS) GRANT AGREEMENT

EXECUTIVE SUMMARY

SDUHSD has committed to build a multi-tiered system of support (MTSS) to meet the academic, behavioral, and social-emotional needs of all students. To support this work, SDUHSD applied for and was awarded the California Scale-Up MTSS Statewide (SUMS) Grant for \$25,000.00 in order to be part of a cohort which will train a district team in the elements of MTSS. This grant will support district implementation of MTSS through a yearlong training series ("Technical Assistance") for district team members. An in-depth analysis of outcome, process and perception data from the LCAP annual update, feedback from the 2017 District/Site Achievement Summit, and stakeholder feedback gathered throughout the year, along with the SUMS Technical Assistance Trainings will allow our MTSS team members to review data on the efficacy of current interventions. The team will then determine which specific evidence-based practices and programs should receive greater focus and attention within the MTSS. This process will also allow our team to identify additional measures needed to track and evaluate our systems of intervention and create a plan to collect any additional data needed to refine our practices. We anticipate that a thoughtful examination of intervention efficacy will reveal a need to focus on continuing exploration of Restorative Justice practices, integrating Positive Behavior Intervention and Supports (PBIS) implementation, and expanding wellness opportunities, as well as in-depth training on consistent use and implementation of classroom interventions using the principles of Universal Design for Learning.

Attached is copy of the SUMS grant award agreement.

ITEM 19

RECOMMENDATION:

It is recommended that the Board approve the California Scale-Up MTSS Statewide (SUMS) Grant agreement, as shown in the attached supplements.

FUNDING SOURCE:

N/A



ORANGE COUNTY DEPARTMENT OF EDUCATION
Division of Administrative Services
Contracts Department
P. O. Box 9050
Costa Mesa, California 92628-9050

July 16, 2018

To: Mark Miller
San Diego Union High SD

Re: Scaling Up Multi-Tiered System of Support Statewide (SUMS) Grant, Local Education Agency Agreement (Cohort 3) - District, Agreement Number 46532

Please return the following documents so the grant funds may be disbursed to your office pursuant to the terms and conditions of Sections 4.0 and 5.0 of the Agreement:

- 1) **Local Education Agency Agreement** signed by an **authorized signer**.
- 2) Per Sections 4.0 and 5.0 of the Agreement: Completed **Exhibit "B", Proposed Initiative Budget Summary**.
- 3) Per Sections 4.0 and 5.0 of the Agreement: **Invoice** for the full amount of the grant funds.

All of the documents are to be mailed to:

Julie Montgomery
Contracts Department
Orange County Department of Education
P. O. Box 9050
Costa Mesa, CA 92628-9050

Thank you for your assistance.

Julie Montgomery
Administrative Technician
Contracts Department
Phone: (714)966-4082
Email: jmontgomery@ocde.us

ITEM 19

AGREEMENT NUMBER 46532

CALIFORNIA SUMS INITIATIVE: SCALING UP MULTI-TIERED SYSTEM OF SUPPORT
(SUMS) STATEWIDE GRANT
LOCAL EDUCATION AGENCY AGREEMENT (COHORT 3)

This AGREEMENT is hereby entered into this 1st day of June, 2018, which date is enumerated for purposes of reference only, by and between the Orange County Superintendent of Schools, 200 Kalmus Drive, P.O. Box 9050, Costa Mesa, California 92628-9050, hereinafter referred to as "SUPERINTENDENT", and San Dieguito Union High School District, 710 Encinitas Boulevard, Encinitas, California 92024, hereinafter referred to as "DISTRICT". SUPERINTENDENT and DISTRICT shall be individually referred to as "Party" and collectively referred to as the "Parties."

WHEREAS, SUPERINTENDENT has received funding from the State of California, California Department of Education for the Improving Systems of Academic and Behavioral Supports (ISABS); Scaling Up Multi-Tiered System of Support Statewide (SUMS) grant to address barriers to learning and re-engage disconnected students by creating a culture of collaboration among marginalized and fragmented support systems; and

WHEREAS, the Improving Systems of Academic and Behavioral Supports (ISABS); Scaling Up Multi-Tiered System of Support Statewide (SUMS) grant requires SUPERINTENDENT to allocate a portion of the grant funds to Schools throughout the State of California; and

WHEREAS, District is specially trained, experienced and competent to perform the services required and is agreeable to the rendering of such services according to the terms and conditions hereinafter set forth.

NOW, THEREFORE, the Parties agree as follows:

1.0 TERM. The term of this AGREEMENT shall commence on June 1, 2018 and terminate on June 30, 2020, subject to earlier termination as set forth in this AGREEMENT, provided, however,

ITEM 19

1 DISTRICT shall be obligated to perform such duties as would normally extend beyond this term
2 including, but not limited to, obligations with respect to indemnification, audits, reporting, and
3 accounting.

4 **2.0 SCOPE OF WORK.**

5 A. SUPERINTENDENT hereby engages DISTRICT as an independent contractor to perform the
6 following described work and DISTRICT hereby agrees to perform said work upon the terms and
7 conditions hereinafter set forth. DISTRICT shall meet all of the contractual requirement listed herein
8 and shall provide all labor, materials, supplies, and equipment necessary to fully perform all
9 responsibilities required by this AGREEMENT and specifically described in Exhibit "A", Scope of
10 Services, which is attached hereto and incorporated herein by this reference to this AGREEMENT.

11 **3.0 COMPENSATION.**

12 A. The Maximum Payment Obligation of SUPERINTENDENT to DISTRICT under this
13 AGREEMENT for the period of June 1, 2018 through June 30, 2020 is Twenty-five thousand dollars
14 (\$25,000.00).

15 B. DISTRICT agrees to establish and maintain fiscal control and accounting procedures as
16 may be necessary to assure proper accounting for all funds under this AGREEMENT. Any work
17 performed prior to approval of the SUPERINTENDENT will be rendered on a voluntary basis, and shall
18 not be compensated unless and until funding is authorized. Any work performed prior to approval of
19 the State of California will be rendered on a voluntary basis and shall not be compensated unless and
20 until funding is authorized.

21
22 **4.0 BUDGET ALLOCATION.** Scaling Up Multi-Tiered System of Support Statewide (SUMS) grant
23 funds shall be expended only for those purposes expressed under Section 2.0 of this AGREEMENT. No
24 monies from the Scaling Up Multi-Tiered System of Support Statewide (SUMS) grant shall be used to
25 supplant state or local general fund money of any purpose. Scaling Up Multi-Tiered System of Support

ITEM 19

1 Statewide (SUMS) grant funds shall be allocated for the term of the AGREEMENT pursuant to Exhibit
2 "B", "Proposed Initiative Budget Summary", which is attached hereto and incorporated herein by this
3 reference to this AGREEMENT. DISTRICT shall return the completed Budget Form and invoice along
4 with the signed AGREEMENT. Once SUPERINTENDENT has approved DISTRICT's budget, DISTRICT
5 must obtain prior written approval from SUPERINTENDENT for any budget revisions where an
6 adjustment of funds in a line item are different from the originally approved budget by more than ten
7 percent (10%).

8 **5.0 PAYMENT AND INVOICING.**

9 A. SUPERINTENDENT, under the terms of this AGREEMENT, shall pay DISTRICT in advance,
10 based on the maximum payment obligation identified in Paragraph 3.0 Compensation of this
11 AGREEMENT for providing the services and activities hereunder identified in Exhibit A; provided,
12 however, the total of such payments does not exceed DISTRICT's maximum obligation; and provided
13 further, DISTRICT's costs shall be reimbursable pursuant to State and Federal Regulations. DISTRICT
14 shall be responsible for all other expenses incurred in connection with the performance of this
15 AGREEMENT. Payment to DISTRICT should be released by SUPERINTENDENT no later than thirty (30)
16 calendar days after receipt of signed AGREEMENT, completed and approved Scaling Up Multi-Tiered
17 Systems of Support (SUMS) Budget Form and DISTRICT's invoice.

18 B. For travel necessary to the performance of this AGREEMENT, DISTRICT's travel and other
19 travel related expense reimbursement claims shall not exceed the travel policy and procedures of the
20 State of California. Travel and other related travel expenses shall be limited to those necessary for the
21 performance of this AGREEMENT. Travel outside of the State of California must be authorized in
22 writing by SUPERINTENDENT prior to travel. Travel outside of the United States is not permitted.

23 C. DISTRICT's billings shall be submitted on SUPERINTENDENT's form, "Scaling Up Multi-
24 Tiered System of Support Statewide (SUMS) Quarterly Budget and Expenditure Report", which is
25

ITEM 19

1 attached hereto as Exhibit "C" and incorporated herein by reference to this AGREEMENT. DISTRICT
2 shall submit the Quarterly Budget and Expenditure Invoice by the following due dates:

3 1. For the period commencing June 1, 2018 and ending June 30, 2018:

4 Quarter 1 & 2: N/A

5 Quarter 3 & 4: Due by July 15, 2018

6 2. For the period commencing July 1, 2018 and ending June 30, 2019:

7 Quarter 1 & 2: Due by Due by January 15, 2019

8 Quarter 3 & 4: Due by July 15, 2019

9 3. For the period commencing July 1, 2019 and ending June 30, 2020:

10 Quarter 1 & 2: Due by January 15, 2020

11 Quarter 3 & 4: Due by July 15, 2020

12 DISTRICT shall submit the Quarterly Budget and Expenditure Report to:

13 Roberta Tovar

14 Email: rtovar@ocde.us

15 Telephone: (714) 966-4406

16 D. All DISTRICT Quarterly Budget and Expenditure Reports submitted to SUPERINTENDENT
17 shall be supported by source documentation including, but not limited to, ledgers, invoices, receipts,
18 receiving records, and records of services provided.

19 E. Any payment made by SUPERINTENDENT to DISTRICT in excess of that of which DISTRICT
20 is entitled under this AGREEMENT shall be immediately due to SUPERINTENDENT and repaid by
21 DISTRICT. In this regard, DISTRICT shall make repayment on any overpayment within thirty (30) days
22 after the date SUPERINTENDENT requests the repayment in writing. Nothing in this AGREEMENT shall
23 be construed as limiting the remedies of SUPERINTENDENT in the event that an overpayment has been
24 made.

25 F. SUPERINTENDENT may withhold or delay any payment if DISTRICT fails to comply with

ITEM 19

1 any provision set forth in this AGREEMENT.

2 G. DISTRICT shall not claim reimbursement for services provided beyond the expiration
3 and/or termination of this AGREEMENT, except as may otherwise be provided under this AGREEMENT.

4 H. The obligation of SUPERINTENDENT under this AGREEMENT is contingent upon the
5 availability of funds furnished by the State of California. It is mutually agreed that if the current fiscal
6 year covered under this AGREEMENT does not appropriate sufficient funds for this program, this
7 AGREEMENT shall be of no further force and effect and shall be terminated. In this event,
8 SUPERINTENDENT shall have no liability to pay any funds whatsoever to DISTRICT or to furnish any
9 other considerations under this AGREEMENT and DISTRICT shall not be obligated to perform any
10 provisions of this AGREEMENT. If funding for any fiscal year is reduced, or deleted for purposes of this
11 program, the SUPERINTENDENT shall have the option to either terminate this AGREEMENT with no
12 liability occurring to the SUPERINTENDENT or offer an amendment to DISTRICT to reflect the reduced
13 amount. SUPERINTENDENT shall give DISTRICT written notification of such termination. Notice shall
14 be deemed served on the date of mailing.

15 **6.0 REPORTS.**

16 A. DISTRICT shall submit to SUPERINTENDENT required reports or evidence that
17 deliverables have been met. Failure to do so may result in the loss and/or remittance of all awarded
18 funds.

19 B. DISTRICT shall be responsible for collecting all data required under this AGREEMENT
20 pursuant to Exhibit "D", "Cohort 3 – Evaluation Outcomes", which is attached hereto and incorporated
21 herein by this reference to this AGREEMENT DISTRICT will submit the collected data, along with a
22 summary of activities, reasons for lack of progress toward attainment of objectives, if any, and
23 explanation for major changes to the budget, if any; and other data required.
24
25

ITEM 19

1 C. Additional Reports: Upon SUPERINTENDENT'S request, DISTRICT shall make such
2 additional reports available, as required by SUPERINTENDENT, concerning DISTRICT's activities as they
3 affect the services hereunder. SUPERINTENDENT shall be specific to the information requested and
4 allow DISTRICT thirty (30) calendar days to respond.

5 **7.0 RECORDS MANAGEMENT AND MAINTENANCE.**

6 A. DISTRICT shall, throughout the term of this AGREEMENT, prepare, maintain and manage
7 records appropriate to the services provided and in accordance with this AGREEMENT and all
8 applicable requirements.

9 B. DISTRICT shall ensure appropriate financial records related to cost reporting,
10 expenditure, revenue, billings, etc., are prepared and maintained accurately and appropriately.

11 C. DISTRICT shall retain all financial records for a minimum of three (3) years after the
12 completion of the activities for which the funds are used and until audit findings are resolved, or due
13 to legal proceedings such as litigations and/or settlement of claims whichever is longer.

14 D. DISTRICT shall notify SUPERINTENDENT of any California Public Record Act (CPRA)
15 requests within twenty-four (24) hours of receipt of said request. DISTRICT shall provide
16 SUPERINTENDENT with all information that is requested and provided by DISTRICT.

17 **8.0 INDEPENDENT CONTRACTOR.**

18 A. DISTRICT is, and shall at all times be deemed to be, an independent contractor and shall
19 be wholly responsible for the manner in which it performs the services required of it by the terms of
20 this AGREEMENT.

21 B. DISTRICT warrants that it has all necessary licenses required to perform the services
22 required by the terms of this AGREEMENT.

23 C. DISTRICT is entirely responsible for compensating staff, subcontractors, and consultants
24 employed by DISTRICT. This AGREEMENT shall not be construed as creating the relationship of
25

ITEM 19

1 employer and employee, or principal and agent between SUPERINTENDENT and DISTRICT or any of
2 DISTRICT's employees, agents, consultants, or subcontractors. DISTRICT understands and agrees that
3 he/she and all his/her employees shall not be considered officers, employees or agents of
4 SUPERINTENDENT, and are not entitled to benefits of any kind or nature normally provided employees
5 of SUPERINTENDENT and/or to which SUPERINTENDENT's employees are normally entitled, including,
6 but not limited to, State Unemployment Insurance or Workers' Compensation. DISTRICT shall assume
7 full responsibility for payment of all federal, state and local taxes or contributions, including
8 unemployment insurance, social security and income taxes with respect to DISTRICT's employees.

9 D. DISTRICT assumes exclusively the responsibility for the acts of its employees, agents,
10 consultants, or subcontractors as they relate to the services to be provided during the course and
11 scope of their employment.

12 E. DISTRICT, its agents, employees, consultants, or subcontractors, shall not be entitled to
13 any rights or privileges of SUPERINTENDENT's employees and shall not be considered in any manner
14 to be SUPERINTENDENT's employees.

15 **9.0 INDEMNIFICATION.**

16 A. SUPERINTENDENT hereby agrees to indemnify, defend, and hold harmless DISTRICT, its
17 Governing Board, and their officers, agents, and employees from liability and claims of liability for
18 bodily injury, personal injury, sickness, disease, or death of any person or persons, or damage to any
19 property, real, personal, tangible or intangible, arising out of the negligent acts or omissions of
20 employees, agents or officers of SUPERINTENDENT or the Orange County Board of Education during
21 the period of this AGREEMENT.

22 B. DISTRICT hereby agrees to indemnify, defend, and hold harmless SUPERINTENDENT, the
23 Orange County Board of Education and its officers, agents, and employees, from liability and claims of
24 liability for bodily injury, personal injury, sickness, disease, or death of any person or persons, or
25

ITEM 19

1 damage to any property, real, personal, tangible or intangible, arising out of the negligent acts or
2 omissions of employees, agents or officers of DISTRICT during the period of this AGREEMENT.

3 C. DISTRICT agrees to indemnify, defend and save harmless the State of California, its
4 officers, agents and employees from any and all claims and losses accruing or resulting to any and all
5 contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing
6 or supplying work services, materials, or supplies in connection with the performance of this
7 AGREEMENT, and from any and all claims and losses accruing or resulting to any person, firm or
8 corporation who may be injured or damaged by DISTRICT in the performance of this AGREEMENT.

9 **10.0 COPYRIGHT.** SUPERINTENDENT and the State of California shall have a royalty-free,
10 nonexclusive, and irrevocable license to publish, translate, or use now and continuing all material and
11 work product (both tangible and intangible), if any, developed under this AGREEMENT including those
12 materials covered by copyright.

13 **11.0 CONFIDENTIALITY.** SUPERINTENDENT and DISTRICT shall maintain the confidentiality of all
14 records, including any hard copies, and/or electronic or computer based data, and/or audio and/or
15 video recordings, in accordance with all applicable state and federal codes and regulations relating to
16 privacy and confidentiality as they now exist or may hereafter be amended or changed. The
17 confidentiality requirements under this paragraph shall survive the termination or expiration of this
18 AGREEMENT or any subsequent agreement intended to supersede this AGREEMENT.

19 **12.0 CONFLICT OF INTEREST.** The Parties hereto acknowledge that DISTRICT may be affiliated with
20 one or more organizations or professional practices located in DISTRICT's county. DISTRICT therefore
21 warrants that he/she shall not violate any applicable law, rule or regulation of any governmental entity
22 relating to conflict of interest. DISTRICT shall not knowingly undertake any act which unjustifiably
23 results in any relative benefit to any organization or professional practice with which he/she is
24 affiliated as a direct or indirect result, whether economic or otherwise in nature, of the performance
25

ITEM 19

1 of duties and obligations required by this AGREEMENT, when compared to the result such act has on
2 any other organization or professional practice.

3 **13.0 EMPLOYEE ELIGIBILITY VERIFICATION.** DISTRICT warrants that it shall fully comply with all
4 federal and state statutes and regulations regarding the employment of aliens and others and to
5 ensure that employees, subcontractors and consultants performing work under this AGREEMENT meet
6 the citizenship or alien status requirement set forth in federal statutes and regulations. DISTRICT shall
7 obtain, from all employees, subcontractors and consultants performing work hereunder, all
8 verification and other documentation of employment eligibility status required by federal or state
9 statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986,
10 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. DISTRICT shall
11 retain all such documentation for all covered employees, subcontractors and consultants for the
12 period prescribed by the law.

13 **14.0 DELEGATION AND ASSIGNMENT.** DISTRICT may not delegate its obligations hereunder, either
14 in whole or in part, without the prior written consent of SUPERINTENDENT.

15 **15.0 INSPECTIONS AND AUDITS.** SUPERINTENDENT and, State of California or any other of their
16 authorized representatives, shall have access to any books, documents, and records, including but not
17 limited to, financial statements, general ledgers, relevant accounting systems of DISTRICT that are
18 directly pertinent to this AGREEMENT, for the purpose of responding to a beneficiary complaint or
19 conducting an audit, review, evaluation, or examination during the term of this AGREEMENT. Such
20 persons may at all reasonable times inspect or otherwise evaluate the services provided pursuant to
21 this AGREEMENT, and the premises in which they are provided.

22 **16.0 LICENSES AND LAW.**

23 A. DISTRICT shall, throughout the term of this AGREEMENT, maintain all necessary
24 licenses, permits, approvals, certificates, waivers, and exemptions necessary for the provision of the
25

ITEM 19

1 services hereunder and required by the laws and regulations of the United States, State of California,
2 and any other applicable governmental agencies. DISTRICT shall notify SUPERINTENDENT immediately
3 and in writing of its inability to obtain or maintain, irrespective of the pendency of an appeal, permits,
4 licenses, approvals, certificates, waivers, and exemptions. Said inability shall be cause for termination
5 of this AGREEMENT.

6 B. DISTRICT shall comply with all laws, rules or regulations applicable to the services
7 provided hereunder, as any may now exist or be hereafter amended or changed.

8 C. ENFORCEMENT OF CHILD SUPPORT OBLIGATIONS

9 1. DISTRICT agrees to furnish to SUPERINTENDENT within thirty (30) calendar
10 days of the award of this AGREEMENT:

11 a. In the case of an individual contractor, his/her name, date of birth, social
12 security number, and residence address;

13 b. In the case of a contractor doing business in a form other than as an
14 individual, the name, date of birth, social security number, and residence address of each individual
15 who owns an interest of ten percent (10%) or more in the contracting entity;

16 c. A certification or statement that DISTRICT has fully complied with all
17 applicable federal and state reporting requirements regarding its employees;

18 d. A certification or statement that DISTRICT has fully complied with all
19 lawfully served Wage and Earnings Assignment Orders and Notices of Assignment, will continue to so
20 comply.

21 2. Failure of DISTRICT to timely submit the data and/or certifications/statements
22 required by subparagraphs 1.a., 1.b., 1.c., or 1.d. above, or to comply with all federal and state
23 employee reporting requirements for child support enforcement, or to comply with all lawfully served
24 Wage and Earnings Assignment Orders and Notices of Assignment, shall constitute a material breach
25

ITEM 19

1 of this AGREEMENT; and failure to cure such breach within sixty (60) calendar days of notice from
2 SUPERINTENDENT shall constitute grounds for termination of this AGREEMENT.

3 3. It is expressly understood that this data will be transmitted to governmental
4 agencies charged with the establishment and enforcement of child support orders, or as permitted
5 by federal and/or state statute.

6 **17.0 NONDISCRIMINATION.** In the performance of this AGREEMENT, DISTRICT shall not engage in,
7 nor permit any employee or agent to engage in discrimination in employment of person or provision
8 of services or assistance, nor exclude any person from participation in, nor deny any person the
9 benefits of, not subject any person to discrimination under any program or activity funded in whole or
10 in part with the Improving Systems of Academic and Behavioral Supports (ISABS) funds on the grounds
11 of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status,
12 gender or sexual orientation. DISTRICT shall comply with Title II of the Americans with Disabilities Act,
13 (42 U.S.C., {12101, et seq.) as it relates to public accommodations.

14 **18.0 TERMINATION.**

15 A. Either party may terminate this AGREEMENT, without cause, upon thirty (30) days'
16 written notice (Notice of Termination) given the other party. Upon receipt of notice of termination
17 without cause, DISTRICT shall immediately cease performance under this AGREEMENT.

18 B. Unless otherwise specified in this AGREEMENT, SUPERINTENDENT reserves the right
19 to terminate this AGREEMENT for cause due to the default (as defined in Paragraph 22.0) by DISTRICT
20 in its performance obligations under this AGREEMENT. SUPERINTENDENT may in any notice of default
21 advise DISTRICT it also intends to terminate the AGREEMENT for cause. The notice of default from
22 SUPERINTENDENT shall advise DISTRICT if SUPERINTENDENT intends to elect to terminate the
23 AGREEMENT and in this event DISTRICT shall immediately cease performance and provision of
24 services as of the date the notice of default is received or deemed received, whichever is earlier. In
25

ITEM 19

1 the event of termination, SUPERINTENDENT, may, but is not required, to take over the work and
2 prosecute the same to completion by contract or otherwise. Also, in the event of termination for
3 cause, DISTRICT shall be liable to the extent that the total cost for completion of the services required
4 by this AGREEMENT exceeds the compensation stipulated in this AGREEMENT (provided that
5 SUPERINTENDENT shall use reasonable efforts to mitigate damages), and SUPERINTENDENT expressly
6 reserves the right to withhold any outstanding payments to DISTRICT for the purpose of set off or
7 partial payment of the amounts owed SUPERINTENDENT as previously set forth in this AGREEMENT.

8 **19.0 TOBACCO USE POLICY.** In the interest of public health, SUPERINTENDENT provides a tobacco-
9 free environment. Smoking or the use of any tobacco products are prohibited in buildings and vehicles,
10 and on any property owned, leased or contracted for by the SUPERINTENDENT pursuant to
11 SUPERINTENDENT'S Policy 400.15. Failure to abide with conditions of this policy could result in the
12 termination of this AGREEMENT.

13 **20.0 COMPLIANCE WITH APPLICABLE LAWS.** The services completed herein must meet the approval
14 of SUPERINTENDENT and shall be subject to SUPERINTENDENT's general right of inspection to secure
15 the satisfactory completion thereof. DISTRICT agrees to comply with all federal, state and local laws,
16 statutes, rules, regulations and local ordinances that are now or may in the future become applicable
17 to the services performed under this AGREEMENT.

18 **21.0 NON WAIVER.** The failure of SUPERINTENDENT or DISTRICT to seek redress for violation of,
19 or to insist upon, the strict performance of any term or condition of this AGREEMENT shall not be
20 deemed a waiver by that party of such term or condition, or prevent a subsequent similar act from
21 again constituting a violation of such term or condition.

22 **22.0 DEFAULT.** Failure by DISTRICT to perform and/or comply with any provision, covenant, or
23 condition of this AGREEMENT shall be a default of this AGREEMENT. In the event of default
24 SUPERINTENDENT may avail any remedies available at law, in equity, or otherwise specified in this
25

ITEM 19

1 AGREEMENT (including immediate termination for cause as set forth in Paragraph 18.0 above), and
2 may elect any of the following, if applicable:

3 A. Afford DISTRICT a time period of fifteen (15) days from the date the notice is mailed to cure
4 the default, or to commence to cure the breach and diligently pursue to completion the cure of the
5 breach within thirty (30) days of date notice is mailed; and/or

6 B. Discontinue payment and eligibility for payment to DISTRICT during the period in which
7 DISTRICT is in breach, which payment may not be entitled to later recovery; and/or

8 C. Offset against any funds invoiced by DISTRICT but yet unpaid by SUPERINTENDENT those
9 monies disallowed pursuant to the above offset authority; and/or

10 D. Withhold from any monies payable to DISTRICT sufficient funds to compensate
11 SUPERINTENDENT for any losses, costs, liabilities or damages it reasonable believes were suffered by
12 or have been incurred by SUPERINTENDENT due to the default of DISTRICT in the performance of the
13 services required by this AGREEMENT.

14 **23.0 NOTICES.** All notices, claims, correspondence, reports, and/or statements authorized or
15 required by this AGREEMENT shall be addressed as follows:

16 SUPERINTENDENT: Orange County Superintendent of Schools
17 200 Kalmus Drive
18 P.O. Box 9050
19 Costa Mesa, California 92628-9050
Attn: Patricia McCaughey

20 DISTRICT: San Dieguito Union High School District
21 710 Encinitas Boulevard
Encinitas, California 92024
Attn: _____

22 **24.0 SEVERABILITY.** If any term, condition or provision of this AGREEMENT or application thereof to
23 any person or circumstances is held by a court of competent jurisdiction to be invalid, void, or
24 unenforceable, or if any provision of this AGREEMENT contravenes any federal, state or county statute,
25 ordinance, or regulation, the remaining provisions of this AGREEMENT or application thereof will

ITEM 19

1 nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any
2 way.

3 **25.0 ALTERATION OF TERMS.** This AGREEMENT, together with any Exhibits attached hereto and
4 incorporated herein by reference, fully expresses all understanding of SUPERINTENDENT and DISTRICT
5 with respect to the subject matter of this AGREEMENT, and shall constitute the total AGREEMENT
6 between the Parties for these purposes. No addition to, or alteration of, the terms of this AGREEMENT,
7 whether written or verbal, shall be valid unless made in writing and formally executed and approved
8 by SUPERINTENDENT and DISTRICT.

9 **26.0 AUTHORIZED SIGNATURES.** The individuals signing this AGREEMENT warrant that they are
10 authorized to do so, and further, that they are authorized to make the promises in this AGREEMENT
11 on behalf of the respective Parties. The Parties understand and agree that a breach of this warranty
12 shall constitute a breach of the AGREEMENT and shall entitle the non-breaching party to all
13 appropriate legal and equitable remedies against the breaching party.

14 **27.0 GOVERNING LAW.** The terms and conditions of this AGREEMENT shall be governed by the
15 laws of the State of California with venue in Orange County, California.

16 ////

17 ////

18 ////

19 ////

20 ////

21 ////

22 ////

23 ////

24 ////

25 ////

ITEM 19

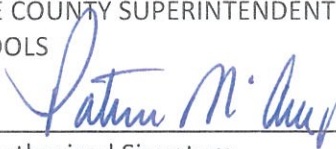
IN WITNESS WHEREOF, the Parties have executed this AGREEMENT, in the County of Orange,

State of California.

DISTRICT: SAN DIEGUITO UNION HIGH
SCHOOL DISTRICT

ORANGE COUNTY SUPERINTENDENT
OF SCHOOLS

BY: _____
Authorized Signature

BY:  _____
Authorized Signature

PRINTED NAME: _____

PRINTED NAME: Patricia McCaughey

TITLE: _____

TITLE: Administrator

DATE: _____

DATE: July 9, 2018

TIN: _____

San Dieguito Union High SD(46532)-SUMS Grant-Cohort 3-District 2018-2020
ZIP4

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ITEM 19

EXHIBIT "A"

ITEM 19

EXHIBIT "A"
SCOPE OF SERVICES

DISTRICT shall provide the following services:

1. Participation in Technical Assistance (TA) provided by Superintendent in partnership with the California Department of Education, Butte County Office of Education, the SWIFT Center and other County Offices of Education.
2. Implement an integrated multi-tiered system of standards-based instruction, interventions, mental health, and academic and behavioral supports aligned with accessible instruction and curriculum using the principles of universal design, such as UDL, established in the state curriculum frameworks and Local Control Accountability Plans (LCAPs), which are required to demonstrate how the services provided for low income pupils, foster youth, and English learners are increased or improved for these pupils (5 CCR 15496).
3. Provide strategies that support student success in the least restrictive environment and foster greater inclusion.
4. Leverage and coordinate multiple school and community resources.
5. Implement multi-tiered, evidence-based, data-driven district-wide and school-wide systems of academic and behavioral support.
6. Incorporate the types of practices, services, and efforts listed in numbers 2-5 into LEAs' LCAPs.

ITEM 19



COHORT 3 Scope and Sequence

SUMS MTSS Training Calendar				
	Training 1 (2 Consecutive Facilitated Days)	Training 2 (1 Facilitated Day/ 1 Working Day)	Training 3 (1 Facilitated Day/ 1 Working Day)	Training 4 (1 Facilitated Day/ 1 Working Day)
	Foundations of MTSS	Structuring Your MTSS	Engineering Your MTSS	Advancing Your MTSS
Cohort 1	Aug. - Sep. 2017	Oct. - Nov. 2017	Dec. - Jan. 2018	Jan. - Feb. 2018
Cohort 2	Jan. - Feb. 2018	Feb. - Mar. 2018	Mar. - Apr. 2018	Apr. - Jun. 2018
Cohort 3	Aug. - Sept. 2018	Oct. - Nov. 2018	Dec. - Jan. 2019	Jan. - Feb. 2019

***Expected training window. Final dates/locations will be confirmed by Region Lead.**

Training 1 2 Consecutive Facilitated Days Foundations of MTSS	Training 2 1 Facilitated Day/1 Working Day Structuring Your MTSS	Training 3 1 Facilitated Day/1 Working Day Engineering Your MTSS	Training 4 1 Facilitated Day/1 Working Day Advancing Your MTSS
<p><i>Foundations of MTSS</i> is about understanding why and how MTSS is to be implemented and sustained throughout the State, Region, County, District and School.</p> <p>Transformation in Action (TiA) Practices: Design Transformation Teaming</p>	<p><i>Structuring Your MTSS</i> is about data-based conversations to identify priorities and steps needed to achieve sustainable transformation.</p> <p>Transformation in Action (TiA) Practices: Data Snapshot Transformation Teaming Priority Practice Planning Resource Mapping</p>	<p><i>Engineering Your MTSS</i> is a review of tools to help schools and districts identify available resources, set clear rules for when to provide additional support, and deliver equitable resources and support when needed.</p> <p>Transformation in Action (TiA) Practices: Transformation Teaming</p>	<p><i>Advancing Your MTSS</i> is about ensuring attention to the coaching and facilitation that will continue to advance efforts and formatively assess progress to inform next steps.</p> <p>Transformation in Action (TiA) Practices: Coaching and Facilitation</p>

ITEM 19

EXHIBIT "B"

Proposed Initiative Budget Summary

California Scale-Up MTSS Statewide (SUMS) Initiative

Lead LEA Name:	
Fiscal Agent Contact Name:	
CDS Code:	

This budget should list all initiative expenditures for grant funds for the proposed initiative's three years. Add additional rows as needed.

Object Code	Object of Expenditure	Proposed Expenditures			Total Proposed Expenditures
		FY 2017-18	FY 2018-19	FY 2019-20	
1000-1999	Certificated Salaries				\$0.00
2000-2999	Classified Salaries				\$0.00
3000-3999	Employee Benefits				\$0.00
4000-4999	Books and Supplies				\$0.00
5000-5999	Services and Other Operating Expenditures				\$0.00
SUBTOTAL		\$0.00	\$0.00	\$0.00	\$0.00
	Indirect Costs (%) Cannot exceed current CA state limit				\$0.00
TOTAL		\$0.00	\$0.00	\$0.00	\$0.00

ITEM 19

EXHIBIT "C"



Scaling Up Multi-Tiered Systems of Support (SUMS)
Improving Systems of Academic and Behavioral Supports (ISABS)
QUARTERLY BUDGET AND EXPENDITURE REPORT

From the Office of
 Edgar Montes
 Date _____
 Approved
 Needs Revision

Return completed report form to:
 SUMS_Fiscal@ocde.us

District Address Address

Check Quarter for this report:
 Quarter 1 & 2 Due January 31, (Year)
 Quarter 3 & 4 Due July 31, (Year)

CATEGORY	CURRENT YEAR APPROVED BUDGET	ACTUAL EXPENDITURES			
		QUARTER 1 & 2 July 1 - Dec 31, (Year)	QUARTER 3 & 4 Jan 1 - June 30, (Year)	Year-to Date Total Expenditures	Remaining Current Year Allocation
1000 Certificated Salaries				-	-
2000 Classified Salaries				-	-
3000 Employee Benefits				-	-
4000 Books & Supplies				-	-
5000-5999 Services and Other Operating				-	-
7000 Indirect Charges (*See note below)				-	-
Indirect Rate: ___%_____				-	-
Totals	-	\$ -	\$ -	\$ -	\$ -

Submit Expenditure Report with a copy of a general ledger. See MOU for a list of acceptable documentation. An Expenditure Report must be submitted even if there were no expenditures in the Quarter.

* **INDIRECT COST RATE FOR YEAR** __: Per CDE approved indirect rate.

I certify that the expenditures reported above have been made, and that this project has been conducted in accordance with applicable laws, regulations, and program guidelines, and that the full records of receipts and expenditures have been maintained and are available for audit. **All signatures are required.**

Coordinator Name and Title	Phone Number	Coordinator Signature	Date
		X	
Fiscal Services Name and Title	Phone Number	Fiscal Services Signature	Date
		X	

Submit Budget and Expenditure Invoice with required back-up documentation of reported expenses to SUMS_Fiscal@ocde.us

ITEM 19

EXHIBIT "D"

Cohort 3 – Evaluation Outcomes

ITEM 19

The SUMS program evaluation will include formative and summative elements to examine the delivery, quality, and impact of the SUMS Initiative.

Process Evaluation

Evidence of successful implementation will consist of documents and artifacts pertaining to each SUMS activity, service, and product; technical assistance logs; and evaluation surveys. Documents and artifacts may include: SUMS meeting agendas and minutes, training materials, website content, sub-grant application review sheets, and module completion data. *Quarterly technical assistance logs* will record the amount and types of technical assistance provided. *Feedback surveys of technical assistance* will gather sites' feedback on 1) technical assistance quality, relevance, and usefulness, and 2) to determine the degree to which they perceive an increase in confidence or efficacy to a) implement the changes they envision for themselves, b) access the resources they need to make these changes, and c) build their capacity to transform and sustain.

Outcome Evaluation

SUMS intends to help Knowledge Development Sites (KDS), LEAs and charter schools do the following:

Proximal Outcomes (shorter-term)

1. Increased or improved services provided for low income pupils, foster youth, and English Learners (ELs)
2. Strategies that effectively support student success in the least restrictive environment and foster greater inclusion
3. Leveraged and coordinated multiple school and community resources
4. Implemented multi-tiered, evidence-based, data-driven district-wide and school-wide systems of academic and behavioral supports
5. Outcomes 1-4 incorporated into LCAP
6. (for State Leadership Team only) Statewide use of academic and behavioral programs and practices using a MTSS framework

Evidence:

- *SWIFT – Fidelity Integrity Assessment (FIA)*
- *SWIFT – Fidelity Implementation Tool (FIT)*
- *LEA Self-Assessment (LEASA)*
- *District LCAP*
- *Outcome Reports*

Distal Outcomes (longer-term)

Decreases in: suspension and expulsion rates, discipline referrals, referrals to special education, chronic absenteeism, incidents of bullying or harassment, dropout rates, and Risk Factors (PBIS School Safety Survey)

Increases/Improvements in: numbers of educators and pupils served, pupil attendance, graduation rates, measures of student academic achievement, school climate, average instructional minutes, average instructional time in integrated settings for students with IEPs, students' social-emotional competence, and Protective Factors (PBIS School Safety Survey)

Evidence: Outcome Reports & public data



Cohort 3 – Evaluation Measures

ITEM 19

Process Measures:*Technical Assistance Logs*

- COEs will record the amount and types of technical assistance provided to site
- Reported quarterly (at minimum) by COE

Technical Assistance Feedback Survey

- Capture site feedback on 1) technical assistance quality, relevance, and usefulness, and 2) to determine the degree to which they perceive an increase in confidence or efficacy to a) implement the changes they envision for themselves, b) access the resources they need to make these changes, and c) build their capacity to transform and sustain
- Conducted as an electronic/online survey
- Invitation to complete will be delivered via email and the survey will be accessible on My Digital Chalkboard
- Timeframe: post-only; following delivery of technical assistance

Outcome Measures:*SWIFT-Fidelity Integrity Assessment (FIA)*

- To measure the site's fidelity of implementation
- Self-assessment conducted by the site, can be completed within 1 day
- Complete FIA (Fall) by October (on a day of site's choice) and complete FIA (Spring) by March (on a day of site's choice)

SWIFT-Fidelity Implementation Tool (FIT)

- Administered to a random sample of sites (TBD)
- To measure the site's fidelity of implementation
- Conducted annually by an external assessor designated by the Regional Lead, takes 1 full day to complete
- Establish a baseline by June 2019 and conduct follow-up assessment by June of each year after

LEA Self-Assessment (LEASA)

- Used by District Leadership teams to examine the current status of systemic practices that have been consistently demonstrated through research to be the components of effective district systems
- Facilitated self-assessment completed by the District Leadership Team (DLT) can be completed within 1 day
- Establish a baseline by June 2019 and conduct follow-up assessment by June 2020

District LCAP

- Supporting evidence that Proximal Outcomes 1-4 are incorporated into LEA's LCAP
- Submitted annually with the semi-annual Outcome Report as it becomes available



Cohort 3 – Evaluation Measures

ITEM 19

Outcome Measures (continued):*Outcome Reports*

- To capture qualitative information of District’s MTSS implementation policies and processes regarding Proximal Outcomes 1-5
- Districts that make progress in Proximal Outcomes 1-5 are expected to have positive student effects (Distal Outcomes) over time
- Submit information electronically/online for Mid-Year (Q1-Q2) by January and Year-End (Q1-Q4) by July
- Invitation to complete will be delivered via email and will be accessible on My Digital Chalkboard

*Required by CDE	LEA provides:	Source(s) other than LEA
1. Qualitative information regarding LEAs’ MTSS implementation policies and processes*	see RFA, Section II-Program Description, Part C-Outcomes 1-5	N/A
2. Number of educators and pupils served by the activities and resources*	N/A	SUMS Training Attendance & DataQuest/CDE
3. Suspension rate*	N/A	DataQuest/CDE
4. Expulsion rate*	N/A	DataQuest/CDE
5. Discipline referrals (not resulting in suspension or expulsion)*	For each participating school: <ul style="list-style-type: none"> • # referrals for FIGHTING or AGGRESSION • # referrals for THEFT • # referrals for CHEATING • # referrals for DISRUPTION or DEFIANCE • # referrals for ALL OTHER CATEGORIES 	N/A
6. Incidents of bullying or harassment (not resulting in suspension or expulsion)*	N/A	DataQuest/CDE
7. Pupil attendance*	N/A	DataQuest/CDE (ADA)
8. Chronic absenteeism*	N/A	DataQuest/CDE
9. Graduation rate*	N/A	DataQuest/CDE
10. Dropout rate*	N/A	DataQuest/CDE
11. Referrals to special education (SPED)*	For each participating school: <ul style="list-style-type: none"> • # students referred to SPED • # students qualified for SPED 	N/A
12. Measures of student academic achievement*	N/A	DataQuest/CDE
13. School climate	N/A	California Healthy Kids Survey LEA reports
14. Risk Factors/Protective Factors	N/A	California Healthy Kids Survey LEA reports
15. Students’ social-emotional competence	N/A	California Healthy Kids Survey LEA reports



Cohort 3 – Evaluation Data Collection Timeline

ITEM 19

Table 1. Annual Evaluation Data Collection Timeline for Cohort 3 (2018-2019 and 2019-2020)

		Q1			Q2			Q3			Q4			
Who	Measure	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July
COE	TA Log				For Q1			For Q2			For Q3			For Q4
Site	TA Feedback	Following delivery of technical assistance												
Site	SWIFT-FIA			FIA (Fall)					FIA (Spring)					
Site	SWIFT-FIT										FIT			
DLT or STT	Outcome Reports							For Q1-Q2						For Q1-Q4
DLT or STT	LEASA										LEASA			
DLT or STT	Copy of LCAP							Provide if available						If not provided previously

Table 2. Cohort 3 Data Collection 3-Year Timeline (expanded)

Who	2017-2018	2018-2019	2019-2020
Each Site	N/A	<ul style="list-style-type: none"> Technical Assistance Feedback (on-going, following delivery of technical assistance) SWIFT FIA (Fall) by October 2018 SWIFT FIA (Spring) by March 2019 SWIFT FIT (if previously randomly selected; by June 2019) 	<ul style="list-style-type: none"> Technical Assistance Feedback (on-going, following delivery of technical assistance) SWIFT FIA (Fall) by October 2019 SWIFT FIA (Spring) by March 2020 SWIFT FIT (if previously randomly selected; by June 2020)
DLT or STT	N/A	<ul style="list-style-type: none"> LEA Self-Assessment by June 2019 Mid-Year Outcome Report by January 31, 2019 Year-End Outcome Report by July 31, 2019 	<ul style="list-style-type: none"> LEA Self-Assessment by June 2020 Mid-Year Outcome Report by January 31, 2020 Year-End Outcome Report by July 31, 2020



San Dieguito Union High School District

INFORMATION FOR BOARD OF TRUSTEES

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 29, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Rick Ayala, Director,
Pupil Services & Alternative Programs
Mark Miller, Associate Superintendent,
Administrative Services

SUBMITTED BY: Larry Perondi
Interim Superintendent

SUBJECT: ACCEPTANCE OF REST HAVEN
CHILDREN'S HEALTH FUND (RHCHF)
GRANT AWARD

EXECUTIVE SUMMARY:

The San Dieguito Union High School District provides yearly vision screening to 8th and 10th grade students, plus all special education students. It has been proven that non-verbal students or English learner students struggle with vision testing, which results in flawed or "untestable" results.

Rest Haven Children's Health Fund (RHCHF), a nonprofit endowment fund that assists children in San Diego and Imperial Counties with health related needs, has approved a grant award of \$9,357.00 to purchase one Welch Allyn Spot Vision Screener Package with a 5 Year Warranty.

Using the vision screener, our two district nurses will be able to obtain immediate and accurate results for students, including non-verbal and severely impacted special education students enrolled in the district's five middle or five high schools.

RECOMMENDATION:

It is recommended the Board of Trustees accept the Rest Haven Children's Health Fund Grant Award to purchase one Welch Allyn Spot Vision Screener Package with a 5 Year Warranty, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable



BOARD OF DIRECTORS

DAVID ALLSBROOK, III, President
STEPHEN O'KANE, Vice President
CHRISTINE BRYANT, Treasurer

ALISON F. GILDRED, Secretary

KIM FANSLER

RANDALL GORMAN

RICHARD B. HANCOCK, D.D.S.

BEATRICE W. KEMP: Esq.

SCOTT NOYA

MARY M. O'CONNOR, D.D.S.

RAYMOND M. PETERSON, M.D.

KARRIN RYAN

PATRICIA TISDALE SCHROEDER

PHYLLIS SNYDER

GEORGE J. STRATIGOPOULOS, D.D.S.

W. HAROLD TUCK

PAUL R. WOZNIAK, M.D.

Children's Health Fund

Rest Haven Preventorium for Children
INCORPORATED IN 1910

Executive Director

PEGGY MCNAMARA

August 1, 2018

Mark Miller
Associate Superintendent
San Dieguito Union High School District
710 Encinitas Blvd.
Encinitas, CA 92024

Dear Mr. Miller:

Congratulations! Rest Haven Children's Health Fund (RHCHF), a nonprofit endowment fund that assists children in San Diego and Imperial Counties with health related needs, has approved a partial grant of **\$9,357** to purchase one Welch Allyn Spot Vision Screener Package with a 5 Year Warranty as outlined in your submitted request.

Our offer of this grant is subject to your agreement to:

- Use the grant funds only as specified in the approved grant proposal.
- Maintain your records to show and account for the uses of grant funds.
- Allow RHCHF access to records to verify grant expenditures and activities.
- Provide written acknowledgment of receipt of payments of grant funds.
- Repay any portion of the funds not used for the specified purposes.
- Refrain from use of the funds for any purpose prohibited by law.
- Cooperate with any efforts of RHCHF to publicize the grant award.
- Comply with reasonable requests for information about program activities.
- Meet terms and conditions specified in the addendum to this letter.
- Comply with attached RHCHF policy on all Grant Management & Reporting Requirements

ITEM 20

If your organization agrees to the terms above, please have two authorized representatives sign below and return one copy of this letter to RHCHF. Thank you for your work in serving children in our communities and we are happy that we can support your efforts.

Sincerely,



Peggy McNamara
Executive Director



David N. Allsbrook, President
Board of Directors

I certify that the organization named above accepts the terms outlined in this letter.

Printed Name	Signature	CEO/Executive Director	Date
--------------	-----------	------------------------	------

Printed Name	Signature	Board President	Date
--------------	-----------	-----------------	------



Addendum to Grant Award Letter

Award Period: September 1, 2018 through August 31, 2019

Agency Name: San Dieguito Union High School District

Grant Project Name: Vision Screening for Verbal, Non-Verbal Disabled and Non-English Speaking Students

Reporting Requirements:

An **Interim Report** <http://resthavenchf.org/wp-content/uploads/2018/02/2018-Interim-Report.docx> is required and must be submitted electronically in the format provided on the website by **March 31, 2019**.

A **Final Report** <http://resthavenchf.org/wp-content/uploads/2018/02/2018-Final-Report.docx> and a **Final Budget Expenditure Report** <http://resthavenchf.org/wp-content/uploads/2018/02/2018-Final-Budget-Expenditure-Report.xlsx> are required and must be submitted electronically in the formats provided on the website within 60 days after the completion of the grant period and no later than **October 31, 2019**.

Publicity

The grantee shall include mention of sponsorship of the project by Rest Haven Children's Health Fund (RHCHF), an endowment fund to assist children in San Diego and Imperial Counties with health related needs, in all press releases, news conferences and other media contacts concerning the project. All materials developed or published by the project, including brochures, announcements, flyers, manuals, reports etc., shall mention this sponsorship. A PDF file of RHCHF's logo, suitable for reproduction, will be provided at your request.

Payment Schedule

Unless otherwise agreed in writing by RHCHF, the grant award shall be paid following RHCHF's receipt of an executed copy of the grant award letter.

Special Conditions

The following additional conditions apply to this grant award: none

GRANT RECIPIENT MANAGEMENT & REPORTING REQUIREMENTS*(Adopted 1/25/17)***ITEM 20**

Timely and effective communication between a grant applicant and Rest Haven is critical throughout the entire grant process. This begins upon grant request submittal, throughout the board's review period, and during the post-award process for approved grant recipients.

When Rest Haven Children's Health Fund awards a grant or matching grant, the recipient must ensure compliance with Rest Haven's policies for management of the award and related reporting requirements. This protects the integrity of the overall endeavor and is intended to ensure proper use of the awarded funds for the approved purpose.

The grant recipient shall also immediately inform Rest Haven, in writing, in the event of any post-award unanticipated events or circumstances which materially differ from the grant request's stated purpose and intended use of funds awarded, statement of matching funds commitment (if applicable), timing of use of awarded funds for designated program, or other significant changes. Recipient shall await written response and approval of any changes before expending any awarded grant funds already advanced.

Grant recipients must follow Rest Haven's policies and requirements throughout the grant cycle:

- Grant recipients must implement plans and procedures to ensure that the awarded grant funds are used in an efficient and timely manner consistent with the approved grant request and stated purpose.
- Recipients are responsible for accounting for all awarded grant funds, including providing receipts for any individual items purchased over \$1,000.00, timely purchase of approved item(s) and/or use of grant funds in the approved program or activity.
- Grant recipients are responsible for completing and submitting, in a timely manner, an Interim Grant Report showing progress in meeting the project goals, a Final Grant Report showing performance and outcomes of the project, as well as a Final Budget Expenditure Report.
- It is critically important that each recipient ensure key project staff members are adequately informed and assigned specific duties to fulfill the grant requirements and reporting obligations to Rest Haven. Staff member changes or reassignment of roles and responsibilities for management of funds awarded are not acceptable excuses for failure to comply with Rest Haven requirements and policies.
- Rest Haven's general policy is to deny future grant requests in situations where a recipient of awarded grant funds fails to comply with the stated rules and requirements pertaining to the grant, fails to timely use the funds within the timeline established for the grant cycle, fails to properly account for awarded funds, or commits other actions with respect to the awarded grant funds inconsistent with the award requirements, unless specifically authorized in writing by Rest Haven.
- The Chief Executive Officer, or non-profit entity Executive Director, of the recipient organization, is deemed the individual directly responsible to Rest Haven for monitoring compliance with all grant award requirements, managing the grant funds awarded, maintaining adequate record keeping of all grant funds and expenditures, oversight of project performance, and providing timely follow-up reports and budget expenditure information to Rest Haven.

Authority to use awarded grant funds is expressly subject to Rest Haven policies and reporting requirements. Failure to comply may result in demand for return of unexpended funds and/or denial of future awards.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: September 2, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: CERTIFICATION OF THE 2017-18 UNAUDITED ACTUAL
INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

The Board of Trustees adopted the 2017-18 budget on June 22, 2017 for the General Fund and Special Funds. Since that time the General Fund has been presented two times, (First Interim, and Second Interim). This agenda item provides a comparison of the 2017-18 Second Interim Budget Revision to the Unaudited Actuals.

In 2013-14, the State's new funding model, Local Control Funding Formula (LCFF), began. As an LCFF district for the fourth year, any increases to property tax are offset by State Aid, which keeps the funding fairly consistent throughout the year.

The following attachments are included:

- Attachment A – This shows a comparison for 2017-18 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The unrestricted ending balance for 2017-18 [and the beginning balance for 2018-19] has increased by \$5.1 Million; \$917 Thousand Restricted and \$4.2 Million unrestricted.
- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – A copy of the full SACS report.

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

Behind Attachment A are two pages which give a brief narrative about the variances from Second Interim Revision to Unaudited Actuals. For 2017-18, the ending balance includes an assignment for the

ITEM 21

donation carryover amount of \$725,572; as well as the board recommended minimum reserve of 4.5%. The restricted carryover and the donation carryover will be included in the First Interim budget.

Significant changes:

LCFF Income

LCFF revenue decreased overall due to the transfer of property taxes to the charter school which is offset by an increase to LCFF funding. Property taxes continue to show growth, which is offset by State Aid under LCFF.

Federal Income

A slight decrease in Federal Income is shown due to the carryover revenue that will be deferred to 2018-19.

State Income

State Income had a slight decrease overall due to state grants that will carry over. These amounts will be included in the 2018-19 budget. These funds will continue to cover expenses in the state programs in 2018-19. Also, GASB-24 and GASB-68 require us to make an entry for the amount the state contributes to STRS on-behalf of the district. That entry increases restricted revenue and is offset by restricted STRS contributions. This amounts to \$5.1 Million in the general fund and smaller amounts in other funds with STRS expenses. The revenue and expenses for STRS on-behalf were \$336K lower than budgeted.

Local Income

Local Income increased by \$897K from donations, college testing fees, and facilities usage. This revenue is typically unbudgeted at the beginning of the fiscal year and recognized as it is received. The ending balance reflects a reserve for the carryover amounts in these categories which will increase expenditure budgets at First Interim. Other increases in Local Income include an increase to the anticipated revenue for salary reimbursements, Oak Crest Fire Insurance Reimbursement, and interest earned.

Encroachment

The contribution for Special Ed decreased by \$925K due to additional revenue received and savings in classified staffing costs. Salary expenses were budgeted during the year to allow for changes in student need and additional staffing costs related to students transitioning to district and local programs from Non-Public Schools and Residential Treatment Centers. The Special Ed Maintenance of Effort has been maintained, ensuring that the same level of funding and services are provided each year, per student. This decrease in contribution was partially offset by an increase in the contribution to ROP. The county office eliminated the ROP funding to districts. The district continues to operate this program with a contribution from the unrestricted general fund.

Certificated Salaries

The decrease in certificated salaries is due salary amounts budgeted in restricted programs that will carry over to the 2018-19 budget.

Classified Salaries

The decrease in classified salaries is \$535K. Savings of \$218K was from Special Ed staffing. An additional \$300K in restricted program carryover was partially offset by additional donation funds received since Second Interim.

Benefits

The decrease to benefits is \$336K for the state STRS contribution on-behalf of the district. This is shown as a restricted expense and is offset by restricted state revenue, as discussed above. Additional savings in benefits is associated with the salary savings.

ITEM 21

Books and Supplies

A decrease of \$2.4M in Books and Supplies is attributed to both restricted and unrestricted carryover balances. These will show as an increase to the budget at First Interim as carryover budgets are not included at Adoption until final amounts can be determined with Unaudited Actuals.

Services and Operating Expenses

A decrease in the Services and Operating Expenses is due to restricted program carryover balances. These carryover amounts will be included in the 2018-19 budget at First Interim.

Components of the Ending Balance

The District has met the Board's recommendation of maintaining a 4.5% minimum reserve. In addition to the Board's 4.5% requirement, the Reserve for Economic Uncertainties is 7.14%. Reserves also include \$725K for carryover amounts in the unrestricted General Fund, and \$2.5M in restricted ending carryover balances. The 2018-19 First Interim Expenditure Budgets will be increased to reflect these costs.

RECOMMENDATION:

It is recommended that the Board certify the 2017-18 Unaudited Actual Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A



September 13, 2018

2017-18 Unaudited Actuals

What are Unaudited Actuals?

- Reports actual revenue and expenditures for the year.
- Required to be presented to the Board for approval by September 15th.
- Identifies the variances between the 2017-18 unaudited actuals and the 2017-18 revised adopted budget (Second Interim Report).
- Identifies the changes to the ending fund balance.
- Identifies reservation amounts.

Variance Report

ITEM 21

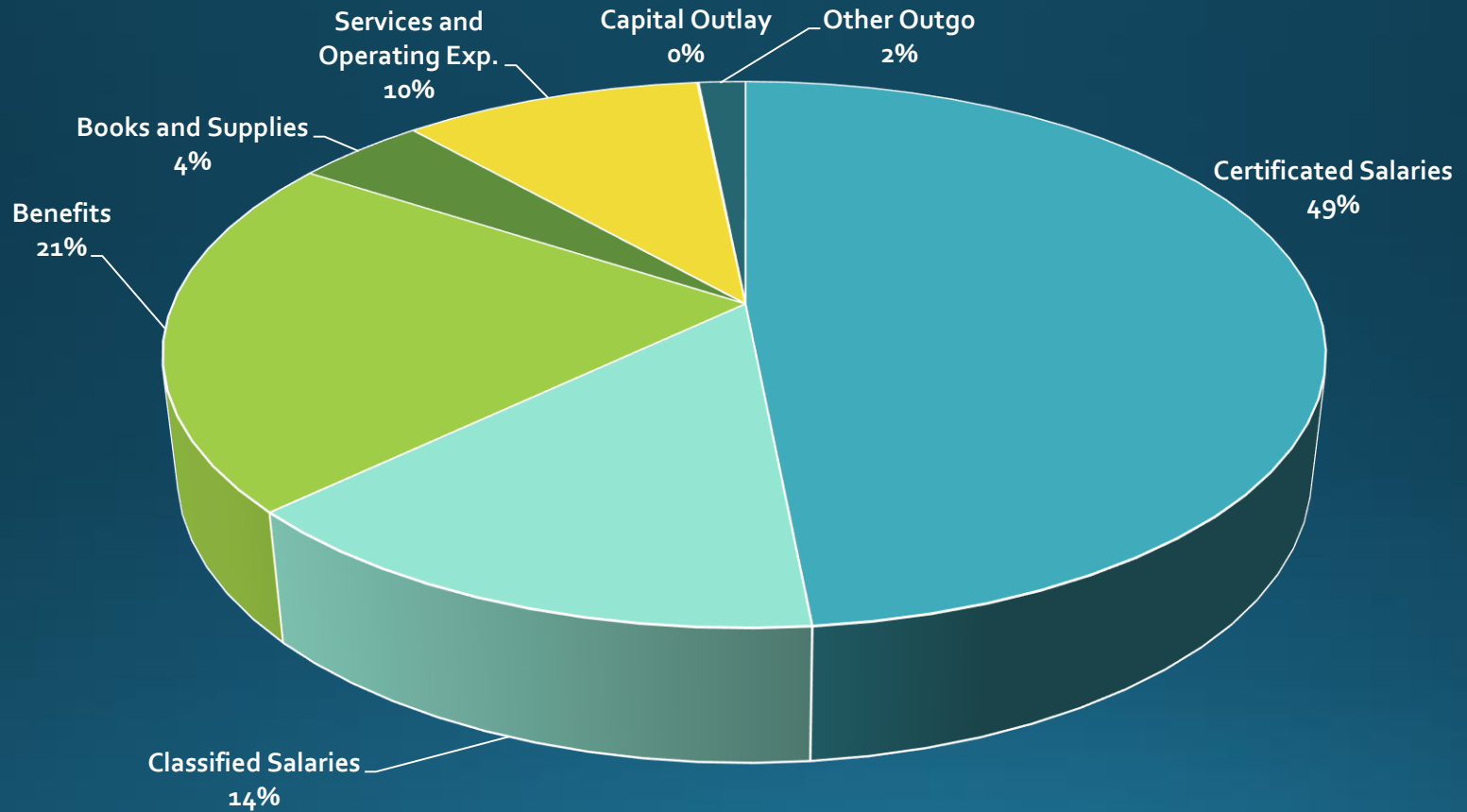
General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals

	2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,620,737	577,225	108,197,962	107,367,882	637,398	108,005,280	(192,682)
Federal Income	619,056	3,263,404	3,882,460	677,520	3,116,506	3,794,026	(88,434)
Other State Income	4,866,893	9,759,970	14,626,863	4,462,046	9,109,375	13,571,420	(1,055,443)
Local Income	1,909,631	5,229,421	7,139,052	4,572,610	5,322,993	9,895,604	2,756,552
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,152,182)	17,152,182	0	(16,246,182)	16,246,182	0	0
TOTAL PROJECTED INCOME	98,629,724	35,982,202	134,611,926	101,599,465	34,432,454	136,031,919	1,419,993
PROJECTED EXPENDITURES							
Certificated Salaries	57,666,194	11,600,884	69,267,078	57,357,822	11,621,922	68,979,744	(287,334)
Classified Salaries	15,416,229	5,152,055	20,568,284	15,171,044	4,861,922	20,032,966	(535,318)
Benefits	20,023,930	10,406,969	30,430,899	19,765,878	9,770,975	29,536,853	(894,046)
Books & Supplies	3,113,779	3,048,801	6,162,580	2,730,313	1,031,857	3,762,170	(2,400,410)
Services & Operating Expenses	8,185,898	5,957,733	14,143,631	8,219,822	5,536,847	13,756,669	(386,962)
Capital Outlay	70,000	7,500	77,500	109,180	911,177	1,020,357	942,857
Other Outgo	1,338,625	901,645	2,240,270	1,242,065	873,954	2,116,019	(124,251)
TOTAL PROJECTED EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	(3,685,464)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(7,184,931)	(1,093,385)	(8,278,316)	(2,996,660)	(176,199)	(3,172,859)	5,105,457
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	12,926,932	1,601,328	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457

Components of Ending Balance ITEM 21

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	12,926,932	1,601,328	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,388		175,388	(4,612)
Stores Inventory 9320	1,000		1,000	207		207	(793)
Prepaid Expenses 9330	0		0	4,570		4,570	4,570
<i>Restricted:</i>							
Reserve for restricted programs		1,601,328	1,601,328		2,518,514	2,518,514	917,186
<i>Assigned:</i>							
Basic Aid Reserve			0			0	0
Carryover			0	725,572		725,572	725,572
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,430,061		6,430,061	6,264,215		6,264,215	(165,846)
Total Components	6,611,061	1,601,328	8,212,389	7,169,952	2,518,514	9,688,466	1,476,077
RESERVE FOR ECONOMIC UNCERTAINTIES	6,315,871	0	6,315,871	9,945,251	0	9,945,251	3,629,380
	4.42%	0.00%	4.42%	7.14%	0.00%	7.14%	2.72%

Expenditures by Object: What we buy



Other Fund Balances

Fund	Balance
13 Cafeteria	\$104,284
14 Deferred Maintenance	\$3,260
15 Bus Replacement	\$23,093
17-42 Special Reserve (without Capital Outlay)	\$2,543,104
21-09 Building Fund	\$4,247,350
21-39 Prop AA	\$81,231,260
25-18 Capital Facilities	\$407,446

Fund	Balance
25-19 Capital Facilities	\$1,696,304
35 School Facilities Fund	\$19,418
40 Special Reserve Capital Projects	\$27,842
67-16 Self Insurance	\$312,913
67-17 OPEB	(\$13,072,326)
67-30 Deductible Insurance Loss	\$15,737

Next Steps

File Unaudited Actuals with the California Department of Education



Begin work on 1st Interim Report – December 2018



Review Enrollment Projections



Review Staffing Allocations



Develop Plan for Deficit Reduction

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals

	2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
PROJECTED INCOME							
LCFF/Revenue Limit / Property Tax	107,620,737	577,225	108,197,962	107,367,882	637,398	108,005,280	(192,682)
Federal Income	619,056	3,263,404	3,882,460	677,520	3,116,506	3,794,026	(88,434)
Other State Income	4,866,893	9,759,970	14,626,863	4,462,046	9,109,375	13,571,420	(1,055,443)
Local Income	1,909,631	5,229,421	7,139,052	4,572,610	5,322,993	9,895,604	2,756,552
Transfers	765,589	0	765,589	765,589	0	765,589	0
Encroachment	(17,152,182)	17,152,182	0	(16,246,182)	16,246,182	0	0
TOTAL PROJECTED INCOME	98,629,724	35,982,202	134,611,926	101,599,465	34,432,454	136,031,919	1,419,993
PROJECTED EXPENDITURES							
Certificated Salaries	57,666,194	11,600,884	69,267,078	57,357,822	11,621,922	68,979,744	(287,334)
Classified Salaries	15,416,229	5,152,055	20,568,284	15,171,044	4,861,922	20,032,966	(535,318)
Benefits	20,023,930	10,406,969	30,430,899	19,765,878	9,770,975	29,536,853	(894,046)
Books & Supplies	3,113,779	3,048,801	6,162,580	2,730,313	1,031,857	3,762,170	(2,400,410)
Services & Operating Expenses	8,185,898	5,957,733	14,143,631	8,219,822	5,536,847	13,756,669	(386,962)
Capital Outlay	70,000	7,500	77,500	109,180	911,177	1,020,357	942,857
Other Outgo	1,338,625	901,645	2,240,270	1,242,065	873,954	2,116,019	(124,251)
TOTAL PROJECTED EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	(3,685,464)
Estimated Unspent	0	0	0	0	0	0	0
Expenditures (over/under) Revenue	(7,184,931)	(1,093,385)	(8,278,316)	(2,996,660)	(176,199)	(3,172,859)	5,105,457
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	12,926,932	1,601,328	14,528,260	17,115,203	2,518,514	19,633,717	5,105,457
COMPONENTS OF THE ENDING BALANCE:							
<i>Nonspendable:</i>							
Revolving Cash Fund 9130	180,000		180,000	175,388		175,388	(4,612)
Stores Inventory 9320	1,000		1,000	207		207	(793)
Prepaid Expenses 9330	0		0	4,570		4,570	4,570
<i>Restricted:</i>							
Reserve for restricted programs		1,601,328	1,601,328		2,518,514	2,518,514	917,186
<i>Assigned:</i>							
Basic Aid Reserve			0			0	0
Carryover			0	725,572		725,572	725,572
<i>Unassigned:</i>							
Recommended Min Reserve (4.5%)	6,430,061		6,430,061	6,264,215		6,264,215	(165,846)
Total Components	6,611,061	1,601,328	8,212,389	7,169,952	2,518,514	9,688,466	1,476,077
RESERVE FOR ECONOMIC UNCERTAINTIES	6,315,871	0	6,315,871	9,945,251	0	9,945,251	3,629,380
	4.42%	0.00%	4.42%	7.14%	0.00%	7.14%	2.72%

LCFF/REVENUE LIMIT SOURCES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8011		STATE AID	3,187,327	0	3,187,327	353,318	0	353,318	(2,834,009)
8012		EPA STATE AID CURRENT YEAR	2,520,800	0	2,520,800	2,506,336	0	2,506,336	(14,464)
8019		STATE AID PRIOR YEAR	0	0	0	(733)	0	(733)	(733)
8021		HOMEOWNERS' EXEMPTION	706,229	0	706,229	703,239	0	703,239	(2,990)
8041		SECURED TAXES	98,717,672		98,717,672	99,801,781		99,801,781	1,084,109
8042		UNSECURED TAXES	3,080,192		3,080,192	3,102,588		3,102,588	22,396
8043		PRIOR YEAR TAXES	(26,703)		(26,703)	(58,811)		(58,811)	(32,108)
8044		SUPPLEMENTAL TAXES	694,942		694,942	1,404,486		1,404,486	709,544
8045		ED REV AUGMENT FUNDS(ERAF)	(1,298,165)		(1,298,165)	(126,583)		(126,583)	1,171,582
8046		SUPPL ED REV AUGMENT FUNDS(SERAF)	0		0	0		0	0
8047		COMMUNITY REDEVELOPMENT FUNDS	38,193		38,193	142,725		142,725	104,532
8082		OTHER TAXES	500		500	2		2	(498)
8089		50% RECAPTURE, OTHER TAXES	(250)		(250)	0		0	250
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	(460,466)	0	(460,466)	(460,466)
8097		SPECIAL ED EXCESS TAX		577,225	577,225		637,398	637,398	60,173
		TOTAL LCFF/REVENUE LIMIT SOURCES	107,620,737	577,225	108,197,962	107,367,882	637,398	108,005,280	(192,682)

FEDERAL INCOME

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8290 XXX	0000-000		14,056		14,056	4,556		4,556	(9,500)
8290 006	0000 012		605,000		605,000	672,964		672,964	67,964
8290 000	3010 000			736,193	736,193		608,676	608,676	(127,517)
8290 002	3010 000			32,031	32,031		32,031	32,031	0
8290 000	3185-000				0		0	0	0
8181 000	3310 000			1,665,288	1,665,288		1,660,225	1,660,225	(5,063)
8181 002	3310 000				0			0	0
8181 000	3311 000			79,073	79,073		92,235	92,235	13,162
8182 000	3327 000			143,433	143,433		143,433	143,433	0
8182 002	3327 000				0			0	0
8290 000	3410 000			225,689	225,689		208,772	208,772	(16,917)
8290 000	3550 001			108,886	108,886		118,911	118,911	10,025
8290 000	3550 002				0			0	0
8290 000	4035 000			155,967	155,967		181,069	181,069	25,102
8290 001	4035 000	D			0		(8,245)	(8,245)	(8,245)
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		25,401	25,401	4,220
8290 001	4201 000	D		16,676	16,676		(16,536)	(16,536)	(33,212)
8290 002	4201 000			16,832	16,832		16,832	16,832	0
8290 000	4203 000			39,768	39,768		14,638	14,638	(25,130)
8290 001	4203 000	D		22,252	22,252		16,676	16,676	(5,576)
8290 002	4203 000				0		22,252	22,252	22,252
			619,056	3,263,404	3,882,460	677,520	3,116,506	3,794,026	(88,434)

D DEFERRED

OTHER STATE INCOME

Object	Resource			2017-2018 2nd Interim			2017-2018 Unaudited Actuals			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	2,655		2,655	2,655
8590 006	0000 012		CA SOLAR INITIATIVE REBATE			0	8,767		8,767	8,767
8590 000	0000 024		AP FEE REIMB PROG			0			0	0
8550 000	0000-000		MANDATED COST REIMBURSEMENT	3,049,037		3,049,037	2,439,314		2,439,314	(609,723)
8590 000	09XX 000		CATEGORICAL FLEXIBILITY			0			0	0
8560 000	1100 000		LOTTERY	1,817,856		1,817,856	1,970,758		1,970,758	152,902
8560-002	1100 000		LOTTERY			0	40,551		40,551	40,551
8590 000	6230 000		PROP 39 CA CLEAN ENERGY JOBS		609,526	609,526		616,064	616,064	6,538
8560 000	6264 000		EDUCATOR EFFECTIVENESS			0			0	0
8560 000	6300 000		LOTTERY INSTRUCTIONAL MATERIALS		562,500	562,500		710,498	710,498	147,998
8560 002	6300 000		LOTTERY INSTRUCTIONAL MATERIALS			0		61,533	61,533	61,533
8590 000	6387 000		CTE INCENTIVE GRANT PROGRAM		1,393,785	1,393,785		2,158,778	2,158,778	764,993
8590 001	6387 000	D	CTE INCENTIVE GRANT PROGRAM		228,225	228,225		(845,918)	(845,918)	(1,074,143)
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		758,123	758,123		759,490	759,490	1,367
8590 002	6512 000		SPED MENTAL HEALTH SERVICES		(7,181)	(7,181)		(7,181)	(7,181)	0
8590 000	6520 000		SPED PROJ WORKABILITY		307,059	307,059		307,059	307,059	0
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
8590 001	6690 016	D	TUPE GRADES 6-12 TIER 2		449,022	449,022		226,585	226,585	(222,437)
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		5,097,353	5,097,353	(331,558)
8590 000	7810 004		TRANSITION PRTNRSH PROJ - WIT		30,000	30,000		25,113	25,113	(4,887)
			TOTAL OTHER STATE REVENUE	4,866,893	9,759,970	14,626,863	4,462,046	9,109,375	13,571,420	(1,055,443)

D DEFERRED

LOCAL INCOME

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
8625 000	9625-000	COMMUNITY DEVELOPMENT FUNDS		22,777	22,777		53,017	53,017	30,240
8631 000	0000-000	SALE OF EQUIPMENT & SUPPLIES	2,000		2,000	6,005		6,005	4,005
8650 XXX	0000 634/5	M & O FIELD USE			0	109,616		109,616	109,616
8650 000	0100 XXX	LEASES AND RENTALS-SITE USE			0	83,289		83,289	83,289
8660 XXX	0000 000	INTEREST	410,000		410,000	728,464		728,464	318,464
8675 XXX	0000-723	TRANSPORT.SERVICES PARENT PAY	237,000		237,000	210,186		210,186	(26,814)
8677 000	9382 000	CA CAREER PATHWAYS		0	0			0	0
8677 004	0100 038	INT/AGY PRIVATE CONTRACTOR	45,000		45,000	104,497		104,497	59,497
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	4,454		4,454	4,454
8689 001	0100 039	OTHER PARKING FINES-TP			0	11,153		11,153	11,153
8689 001	0100 052	OTHER PARKING FINES-CCA			0	798		798	798
8689 001	0100 054	OTHER PARKING FINES-LCC			0	1,617		1,617	1,617
8689 001	0100 055	OTHER PARKING FINES-SDA			0	2,197		2,197	2,197
8689 050	0000 300	TRANSP FEES-ATHL-TP	32,000		32,000	20,400		20,400	(11,600)
8689 100	0000 300	TRANSP FEES-ATHL-LCC	80,000		80,000	46,416		46,416	(33,584)
8689 130	0000 300	TRANSP FEES-ATHL-SDA	60,000		60,000	33,080		33,080	(26,920)
8689 140	0000 300	TRANSP FEES-ATHL-CCA	73,000		73,000	41,013		41,013	(31,987)
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	970,631	750	971,381	3,169,426	19,750	3,189,176	2,217,795
8710 000	6500 001	SP ED, TUITION			0			0	0
8782 000	9025 XXX	ROP COUNTY OFFICE		126,865	126,865		122,826	122,826	(4,039)
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		5,079,029	5,079,029		5,127,400	5,127,400	48,371
					0			0	0
		TOTAL LOCAL REVENUE	1,909,631	5,229,421	7,139,052	4,572,610	5,322,993	9,895,604	2,756,552
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	(17,152,182)		(17,152,182)	(16,246,182)		(16,246,182)	906,000
8980 000	6500 000	CONTRIBUTION TO SPEC. ED. FOR ENCROACHMENT		11,620,454	11,620,454		10,695,336	10,695,336	(925,118)
8980 000	6512 000	SPED MENTAL HEALTH SERVICES		259,115	259,115		228,004	228,004	(31,111)
8980 000	8150 000	CONTRIBUTION TO ROUTINE REPAIR FOR ENCROACH.		4,151,249	4,151,249		4,145,077	4,145,077	(6,172)
8980 000	6520 000	SPEC ED PROJ WORKABILITY I LEA		18,579	18,579		1,895	1,895	(16,684)
8980 000	9025 XXX	CONTRIBUTION TO ROP		780,301	780,301		961,452	961,452	181,151
8980 000	4035 000	CONTRIBUTION TO TITLE II		21,514	21,514		0	0	(21,514)
8980 000	6264 000	CONTRIBUTION TO EDUCATOR EFFECTIVENESS		300,970	300,970		214,419	214,419	(86,551)
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	(17,152,182)	17,152,182	0	(16,246,182)	16,246,182	0	0
		TOTAL TRANSFERS	(16,386,593)	17,152,182	765,589	(15,480,593)	16,246,182	765,589	0
		TOTAL ALL REVENUE	98,629,724	35,982,202	134,611,926	101,599,465	34,432,454	136,031,919	1,419,993
									0

CERTIFICATED SALARIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
1100 000		TEACHERS' SALARIES	47,642,588	9,866,019	57,508,607	47,282,330	9,897,802	57,180,132	(328,475)
1200 000		PUPIL SUPPORT: LIBRARIANS GUIDANCE, WELFARE & ATTEND. PHYSICAL & MENTAL HEALTH	4,558,125	21,538	4,579,663	4,544,260	29,712	4,573,972	(5,691)
1300 000		SUPERVISORS, ADMIN: SCHOOL ADMINISTRATORS SUPERINTENDENTS ADMINISTRATORS	4,651,229	1,148,429	5,799,658	4,794,659	1,036,963	5,831,622	31,964
1900 000		OTHER CERTIFICATED	814,252	564,898	1,379,150	736,573	657,445	1,394,019	14,869
		TOTAL-OBJECT CODE 1000	57,666,194	11,600,884	69,267,078	57,357,822	11,621,922	68,979,744	(287,334)

CLASSIFIED SALARIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
2100 000		INSTRUCTIONAL AIDES	1,182,006	2,815,792	3,997,798	1,106,681	2,599,269	3,705,950	(291,848)
2200 000		CLASSIFIED SUPPORT: MAINTENANCE & OPERATIONS INSTR. MEDIA / LIBRARY TRANSPORTATION	6,354,254	1,748,018	8,102,272	6,168,619	1,694,392	7,863,011	(239,261)
2300 000		SUPERVISORS AND ADMINISTRATORS' SALARIES	1,431,553	264,821	1,696,374	1,479,840	234,141	1,713,981	17,607
2400 000		CLERICAL & OFFICE PERSONNEL	5,805,415	323,424	6,128,839	5,686,257	334,121	6,020,378	(108,461)
2900 000		OTHER CLASSIFIED	643,001	0	643,001	729,647	0	729,647	86,646
		TOTAL-OBJECT CODE 2000	15,416,229	5,152,055	20,568,284	15,171,044	4,861,922	20,032,966	(535,318)

EMPLOYEE BENEFITS

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
3100 000		STATE TEACHERS' RETIREMENT SYS	8,339,953	7,073,396	15,413,349	8,252,000	6,746,471	14,998,471	(414,878)
3200 000		PUBLIC EMPLOYEE RETIREMENT SYS	2,338,785	786,129	3,124,914	2,122,758	706,908	2,829,665	(295,249)
3311/2 000		SOCIAL SECURITY	975,678	333,536	1,309,214	981,792	313,932	1,295,724	(13,490)
3321/2 000		MEDICARE	1,067,347	241,871	1,309,218	989,023	225,495	1,214,517	(94,701)
3400 000		INC PROTCT+CERT DNTAL+LIFE	2,161,733	743,680	2,905,413	2,525,077	772,109	3,297,186	391,773
3500 000		UNEMPLOYMENT INSURANCE	36,806	8,369	45,175	37,481	8,576	46,056	881
3600 000		WORKERS' COMPENSATION	1,467,371	332,793	1,800,164	1,503,898	341,391	1,845,289	45,125
3700 000		RETIREE BENEFITS (H & W)	489,316	114,338	603,654	597,775	13,081	610,856	7,202
3800 000		PERS REDUCTION	0	0	0	0	0	0	0
3900 000		FLEX ACCOUNTS	3,146,941	772,857	3,919,798	2,756,075	643,012	3,399,087	(520,711)
		TOTAL-OBJECT CODE 3000	20,023,930	10,406,969	30,430,899	19,765,878	9,770,975	29,536,853	(894,046)

BOOKS AND SUPPLIES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
4100 000		TEXTBOOKS (7-8 + 9-12)	0	184,000	184,000	0	233,056	233,056	49,056
4200 000		BOOKS OTHER THAN TEXTBOOKS	2,711	6,431	9,142	1,391	22,560	23,951	14,809
4300 000		MATERIALS & SUPPLIES LOTTERY INSTRUCTIONAL MTRLS OTHER SUPPLIES PUPIL TRANSPORTATION SUPPLIES GIFTS & DONATIONS	2,487,623	2,327,968	4,815,591	1,741,550	492,750	2,234,300	(2,581,291)
4300 999		ESTIMATED UNSPENT	0	0	0	0	0	0	0
4400 000		NON-CAPITALIZED EQUIP (under \$5,000)	623,445	530,402	1,153,847	987,372	283,490	1,270,862	117,015
		TOTAL-OBJECT CODE 4000	3,113,779	3,048,801	6,162,580	2,730,313	1,031,857	3,762,170	(2,400,410)

SERVICES AND OPERATING EXPENSES

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
5100 000		SUBAGREEMENT FOR SERVICES	282,550	1,261,242	1,543,792	316,552	1,555,776	1,872,328	328,536
5200 000		TRAVEL/CONFERENCES/INSERVICE TRNG	171,243	84,657	255,900	185,279	60,060	245,339	(10,561)
5300 000		DISTRICT DUES & MEMBERSHIP	71,950	100	72,050	64,821	120	64,941	(7,109)
5400 000		INSURANCE	697,738	0	697,738	711,708	0	711,708	13,970
5500 000		UTILITIES	2,670,000	0	2,670,000	2,841,900	0	2,841,900	171,900
5600 000		RENTALS, LEASES & REPAIRS	805,821	555,159	1,360,980	668,429	473,840	1,142,269	(218,711)
5700 000		INTER-PROGRAM SERVICES	(111,498)	55,023	(56,475)	(98,668)	60,598	(38,070)	18,405
5800 000		PROF./CONSULTING & OTHER SERVICES & OPERATING EXPENSES, INSTRUCTIONAL CONSULT. & LECT.	3,266,173	3,996,241	7,262,414	3,245,267	3,383,498	6,628,765	(633,649)
5900 000		COMMUNICATIONS: VOICE, DATA & POSTAGE	331,921	5,311	337,232	284,533	2,955	287,487	(49,745)
		TOTAL-OBJECT CODE 5000	8,185,898	5,957,733	14,143,631	8,219,822	5,536,847	13,756,669	(386,962)

CAPITAL OUTLAY

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			Change
			UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	
6100 000		SITES & IMPROVEMENT OF SITE	0	0	0	0	0	0	0
6200 000		IMPROVEMENT	0	0	0	11,037	898,517	909,554	909,554
6400 000		EQUIPMENT	25,000	0	25,000	43,160	0	43,160	18,160
6500 000		EQUIPMENT REPLACEMENT	45,000	7,500	52,500	54,984	12,659	67,643	15,143
		TOTAL-OBJECT CODE 6000	70,000	7,500	77,500	109,180	911,177	1,020,357	942,857

OTHER OUTGO

Object	Resource		2017-2018 2nd Interim			2017-2018 Unaudited Actuals			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	6,269	6,269	(11,981)
7142 000	6500 000	SPED OTH TUIT-X COST	0	394,000	394,000	0	317,917	317,917	(76,083)
7142 000	6500 001	OTHER TUITION & SPEC. ED EXCESS COS	0	43,100	43,100	0	6,082	6,082	(37,018)
7142 000	6512 000	SPED MENTAL HEALTH OTH TUIT-X COST	0	167,100	167,100	0	122,331	122,331	(44,769)
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	(279,195)	279,195	0	(421,354)	421,354	0	0
7350 013	XXXX XXX	NUTRITION SERVICES INDIRECT FD 13-00	0	0	0	(135,359)	0	(135,359)	(135,359)
7438 000	XXXX XXX	SOLAR PROJ DEBT SVC INT	822,231	0	822,231	822,150	0	822,150	(81)
7439 000	XXXX XXX	SOLAR PROJ OTH DEBT SVC PRINC.	765,589	0	765,589	765,588	0	765,588	(1)
7619 013	0000 800	I/F TRANSF TO NUTRITION SERVICES	0	0	0	181,039	0	181,039	181,039
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	1,338,625	901,645	2,240,270	1,242,065	873,954	2,116,019	(124,251)
		TOTAL-ALL EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	
		GRAND TOTAL-ALL EXPENDITURES	105,814,655	37,075,587	142,890,242	104,596,124	34,608,653	139,204,778	

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals
Business Services Division
Finance Department
Summary of Changes

Income:

	<u>2nd Interim</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
LCFF/Revenue Limit	108,197,962	108,005,280	(192,682) * \$3.06M Property Tax (Offset by decrease in LCFF State Aid) * \$60K Special Ed Excess Tax * <\$460K> Transfer to Charter School In Lieu of Property Taxes * <\$2.83M> LCFF State Aid (Offset by increase in Property Taxes)
Federal	3,882,460	3,794,026	(88,434) * \$17K Title II * <\$128K> Title I Revenue (Carryover)
Other State	14,626,863	13,571,420	(1,055,443) * \$210K Restricted Lottery Instructional Materials * \$193K Unrestricted Lottery * <\$222K> TUPE Grades 6-12 (Carryover) * <\$309K> CTE Incentive Grant (Carryover) * <\$336K> STRS On-Behalf (offset by STRS expense) * <\$610K> One-Time Mandated Cost Reimbursement
Local	7,139,052	9,895,604	2,756,552 * \$864K Donations, College Testing, ASB, etc. * \$798K Oak Crest Fire Reimbursement * \$455K Athletics Revenue for Coaches * \$318K Interest Income * \$201K PeopleSoft Implementation Refund
Transfers	765,589	765,589	-
Contributions	(17,152,182)	(16,246,182)	906,000 * \$181K ROP Contribution Increase * <\$87K> Educator Effectiveness Contribution Decrease * <\$925K> Special Ed Contribution Decrease
Total	134,611,926	136,031,919	1,419,993

General Fund Revenue & Expenditures - 2017-2018 Unaudited Actuals
Business Services Division
Finance Department
Summary of Changes

Expenditures:

	<u>2nd Interim</u>	<u>Unaudited Actuals</u>	<u>Summary of Changes</u>
Certificated Salaries	69,267,078	68,979,744	(287,334) * \$100K Donations, ASB for Hourly Wages * <\$320K> Restricted Program Carryover
Classified Salaries	20,568,284	20,032,966	(535,318) * \$139K Donations, ASB for Hourly Wages * <\$218K> Vacant Positions/Substitute Cost savings * <\$300K> Restricted Program Carryover
Employee Benefits	30,430,899	29,536,853	(894,046) * <\$336K> STRS On-Behalf (Offset by State Revenue) * Corresponding Labor Related Costs for Changes in Salary Costs
Books & Supplies	6,162,580	3,762,170	(2,400,410) * \$365K Donations, College Testing, Use of Facilities, etc., since 2nd Interim * <\$725> Donations, College Testing, Use of Facilities, etc., carryover * <\$899K> CA Clean Energy Jobs Act * <\$1.12M> Restricted Program Carryover
Services & Operating Expenses	14,143,631	13,756,669	(386,962) * <\$421K> Restricted Program Carryover
Capital Outlay	77,500	1,020,357	942,857 * \$899K CA Clean Energy Jobs Act
Other Outgo	2,240,270	2,116,019	(124,251) * \$181K Contribution to Nutrition Services Fund (Partially offset by Indirect Costs) * <\$37K> Special Education Services to other Agencies * <\$45K> Special Ed North County Academy Mental Health Services * <\$76K> Special Ed North County Academy Tuition * <\$135K> Nutrition Services Indirect Costs (Offset by Contribution to Nutrition Services)
Total	142,890,242	139,204,778	(3,685,464)

ATTACHMENT B

**SPECIAL FUNDS - UNAUDITED ACTUALS
2017-18 BALANCE SUMMARY**

	Cafeteria		Deferred Maintenance		Bus Replacement		Sp. Res. w/o Cap. Out.	
	Fund 13-00	Fund 13-00	Fund 14-00	Fund 14-00	Fund 15-00	Fund 15-00	Fund 17-42	Fund 17-42
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	2,700,400	2,979,438	20	49	867,393	866,737	15,000	38,055
EXPENDITURES	2,740,043	2,914,798	-	-	866,396	866,396	-	-
Expenditures (over)/under Revenue	(39,643)	64,640	20	49	997	341	15,000	38,055
FUND BALANCE, RESERVES: Beginning Balance - July 1	39,644	39,644	3,211	3,211	22,752	22,752	2,505,049	2,505,049
Ending Balance - June 30	1	104,284	3,231	3,260	23,749	23,093	2,520,049	2,543,104

	Building Fund		Prop AA		Capital Facilities		Capital Facilities	
	Fund 21-09	Fund 21-09	Fund 21-39	Fund 21-39	Fund 25-18	Fund 25-18	Fund 25-19	Fund 25-19
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	750	4,228,331	25,739,990	30,570,604	522,200	539,072	305,000	1,222,187
EXPENDITURES	27,738	52,893	91,930,364	50,049,787	889,829	893,452	1,082,354	956,024
Expenditures (over)/under Revenue	(26,988)	4,175,438	(66,190,374)	(19,479,183)	(367,629)	(354,380)	(777,354)	266,163
FUND BALANCE, RESERVES: Beginning Balance - July 1	71,912	71,912	100,710,443	100,710,443	761,826	761,826	1,430,141	1,430,141
Ending Balance - June 30	44,924	4,247,350	34,520,069	81,231,260	394,197	407,446	652,787	1,696,304

	School Facilities Fund		Spec Res Cap. Proj		Self Insurance		OPEB		Deduct. Insurance Loss	
	Fund 35-00	Fund 35-00	Fund 40-00	Fund 40-00	Fund 67-16	Fund 67-16	Fund 67-17	Fund 67-17	Fund 67-30	Fund 67-30
	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals	Estimated	Unaudited Actuals
INCOME	2,000	291	150	417	178,000	229,680	677,000	622,924	30,150	31,613
EXPENDITURES	-	-	-	-	-	-	675,000	2,242,189	30,000	52,090
Expenditures (over)/under Revenue	2,000	291	150	417	178,000	229,680	2,000	(1,619,265)	150	(20,477)
FUND BALANCE, RESERVES: Beginning Balance - July 1	19,127	19,127	27,425	27,425	83,233	83,233	(11,453,061)	(11,453,061)	36,214	36,214
Ending Balance - June 30	21,127	19,418	27,575	27,842	261,233	312,913	(11,451,061)	(13,072,326)	36,364	15,737

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
FINANCIAL REPORTS
2017-18 Unaudited Actuals
Summary of Unaudited Actual Data Submission

37 68346 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.64%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$687,473.94
	Adjusted Appropriations Limit	\$105,854,570.75
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$105,854,570.75
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	5.66%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 13, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Zandy Macasinag

Delores Perley

Name

Name

Financial Accounting and Reporting Manager

Chief Financial Officer

Title

Title

858-292-3668

760-753-6491 x5561

Telephone

Telephone

alexandre.macasinag@sdcoe.net

delores.perley@sduhsd.net

E-mail Address

E-mail Address

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,367,881.73	637,398.00	108,005,279.73	115,066,592.00	609,800.00	115,676,392.00	7.1%
2) Federal Revenue		8100-8299	677,519.74	3,116,506.02	3,794,025.76	685,000.00	3,111,592.00	3,796,592.00	0.1%
3) Other State Revenue		8300-8599	4,462,045.91	9,109,374.50	13,571,420.41	6,795,416.00	8,389,628.00	15,185,044.00	11.9%
4) Other Local Revenue		8600-8799	4,572,610.38	5,322,993.21	9,895,603.59	943,500.00	5,320,147.00	6,263,647.00	-36.7%
5) TOTAL, REVENUES			117,080,057.76	18,186,271.73	135,266,329.49	123,490,508.00	17,431,167.00	140,921,675.00	4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	57,357,822.09	11,621,922.02	68,979,744.11	59,593,811.00	11,244,599.00	70,838,410.00	2.7%
2) Classified Salaries		2000-2999	15,171,044.16	4,861,921.81	20,032,965.97	15,308,106.00	5,341,691.00	20,649,797.00	3.1%
3) Employee Benefits		3000-3999	19,765,878.32	9,770,975.04	29,536,853.36	21,763,554.00	10,891,695.00	32,655,249.00	10.6%
4) Books and Supplies		4000-4999	2,730,313.08	1,031,857.00	3,762,170.08	2,703,719.00	1,530,061.00	4,233,780.00	12.5%
5) Services and Other Operating Expenditures		5000-5999	8,219,821.61	5,536,847.11	13,756,668.72	8,275,800.00	6,133,884.00	14,409,684.00	4.7%
6) Capital Outlay		6000-6999	109,180.42	911,176.79	1,020,357.21	50,000.00	15,000.00	65,000.00	-93.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,587,738.42	452,599.86	2,040,338.28	1,755,794.00	592,350.00	2,348,144.00	15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(556,712.60)	421,353.90	(135,358.70)	(329,779.00)	174,779.00	(155,000.00)	14.5%
9) TOTAL, EXPENDITURES			104,385,085.50	34,608,653.53	138,993,739.03	109,121,005.00	35,924,059.00	145,045,064.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,694,972.26	(16,422,381.80)	(3,727,409.54)	14,369,503.00	(18,492,892.00)	(4,123,389.00)	10.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	765,589.00	0.00	765,589.00	765,589.00	0.00	765,589.00	0.0%
b) Transfers Out		7600-7629	211,039.18	0.00	211,039.18	355,682.00	0.00	355,682.00	68.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,246,182.35)	16,246,182.35	0.00	(18,515,360.00)	18,515,360.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,691,632.53)	16,246,182.35	554,549.82	(18,105,453.00)	18,515,360.00	409,907.00	-26.1%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,996,660.27)	(176,199.45)	(3,172,859.72)	(3,735,950.00)	22,468.00	(3,713,482.00)	17.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
2) Ending Balance, June 30 (E + F1e)			17,115,203.15	2,518,513.92	19,633,717.07	13,379,253.15	2,540,981.92	15,920,235.07	-18.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	175,388.14	0.00	175,388.14	180,000.00	0.00	180,000.00	2.6%
Stores		9712	207.45	0.00	207.45	1,000.00	0.00	1,000.00	382.0%
Prepaid Items		9713	4,570.00	0.00	4,570.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,518,513.92	2,518,513.92	0.00	2,548,726.06	2,548,726.06	1.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,264,215.00	0.00	6,264,215.00	6,543,034.00	0.00	6,543,034.00	4.5%
Board 4.5% Reserve	0000	9780	6,264,215.00		6,264,215.00				
Board 4.5% Reserve	0000	9780				6,543,034.00		6,543,034.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,670,822.56	0.00	10,670,822.56	6,655,219.15	0.00	6,655,219.15	-37.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(7,744.14)	(7,744.14)	New

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,473,249.06	3,699,240.19	22,172,489.25				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,908.79	0.00	2,908.79				
c) in Revolving Cash Account		9130	175,388.14	0.00	175,388.14				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,214,571.86	1,462,336.93	2,676,908.79				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	739,027.88	0.00	739,027.88				
6) Stores		9320	207.45	0.00	207.45				
7) Prepaid Expenditures		9330	4,570.00	0.00	4,570.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,609,923.18	5,161,577.12	25,771,500.30				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,701,619.31	1,123,170.63	3,824,789.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	793,100.70	0.00	793,100.70				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,519,892.57	1,519,892.57				
6) TOTAL, LIABILITIES			3,494,720.01	2,643,063.20	6,137,783.21				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,115,203.17	2,518,513.92	19,633,717.09				

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	353,318.00	0.00	353,318.00	5,828,270.00	0.00	5,828,270.00	1549.6%
Education Protection Account State Aid - Current Year		8012	2,506,336.00	0.00	2,506,336.00	2,526,000.00	0.00	2,526,000.00	0.8%
State Aid - Prior Years		8019	(733.00)	0.00	(733.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	703,239.29	0.00	703,239.29	741,540.00	0.00	741,540.00	5.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	99,801,780.75	0.00	99,801,780.75	103,653,556.00	0.00	103,653,556.00	3.9%
Unsecured Roll Taxes		8042	3,102,588.44	0.00	3,102,588.44	3,234,202.00	0.00	3,234,202.00	4.2%
Prior Years' Taxes		8043	(58,811.10)	0.00	(58,811.10)	(26,703.00)	0.00	(26,703.00)	-54.6%
Supplemental Taxes		8044	1,404,485.92	0.00	1,404,485.92	729,689.00	0.00	729,689.00	-48.0%
Education Revenue Augmentation Fund (ERAF)		8045	(126,583.36)	0.00	(126,583.36)	(1,363,073.00)	0.00	(1,363,073.00)	976.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	142,725.14	0.00	142,725.14	38,193.00	0.00	38,193.00	-73.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2.00	0.00	2.00	500.00	0.00	500.00	24900.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	(250.00)	0.00	(250.00)	New
Subtotal, LCFF Sources			107,828,348.08	0.00	107,828,348.08	115,361,924.00	0.00	115,361,924.00	7.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(460,466.35)	0.00	(460,466.35)	(295,332.00)	0.00	(295,332.00)	-35.9%
Property Taxes Transfers		8097	0.00	637,398.00	637,398.00	0.00	609,800.00	609,800.00	-4.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			107,367,881.73	637,398.00	108,005,279.73	115,066,592.00	609,800.00	115,676,392.00	7.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,752,460.00	1,752,460.00	0.00	1,752,460.00	1,752,460.00	0.0%
Special Education Discretionary Grants		8182	0.00	143,433.00	143,433.00	0.00	143,433.00	143,433.00	0.0%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		640,707.19	640,707.19		677,937.00	677,937.00	5.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		172,959.49	172,959.49		143,490.00	143,490.00	-17.0%
Title III, Part A, Immigrant Education Program	4201	8290		25,697.29	25,697.29		21,181.00	21,181.00	-17.6%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		53,566.23	53,566.23		39,768.00	39,768.00	-25.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		118,911.00	118,911.00		107,634.00	107,634.00	-9.5%
All Other Federal Revenue	All Other	8290	677,519.74	208,771.82	886,291.56	685,000.00	225,689.00	910,689.00	2.8%
TOTAL, FEDERAL REVENUE			677,519.74	3,116,506.02	3,794,025.76	685,000.00	3,111,592.00	3,796,592.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,439,314.00	0.00	2,439,314.00	4,951,436.00	0.00	4,951,436.00	103.0%
Lottery - Unrestricted and Instructional Materials		8560	2,011,309.91	772,031.38	2,783,341.29	1,843,980.00	606,240.00	2,450,220.00	-12.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		226,584.64	226,584.64		405,883.00	405,883.00	79.1%
California Clean Energy Jobs Act	6230	8590		616,064.00	616,064.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,312,860.13	1,312,860.13		866,732.00	866,732.00	-34.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		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	0.0%
All Other State Revenue	All Other	8590	11,422.00	6,181,834.35	6,193,256.35	0.00	6,510,773.00	6,510,773.00	5.1%
TOTAL, OTHER STATE REVENUE			4,462,045.91	9,109,374.50	13,571,420.41	6,795,416.00	8,389,628.00	15,185,044.00	11.9%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	53,017.21	53,017.21	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	6,004.81	0.00	6,004.81	2,000.00	0.00	2,000.00	-66.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	192,904.75	0.00	192,904.75	0.00	0.00	0.00	-100.0%
Interest		8660	728,464.07	0.00	728,464.07	550,000.00	0.00	550,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	210,186.00	0.00	210,186.00	204,500.00	0.00	204,500.00	-2.7%
Interagency Services		8677	108,950.14	0.00	108,950.14	50,000.00	0.00	50,000.00	-54.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	156,674.25	0.00	156,674.25	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	3,169,426.36	19,750.00	3,189,176.36	137,000.00	500.00	137,500.00	-95.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	122,826.00	122,826.00	0.00	126,865.00	126,865.00	3.3%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,127,400.00	5,127,400.00		5,192,782.00	5,192,782.00	1.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,572,610.38	5,322,993.21	9,895,603.59	943,500.00	5,320,147.00	6,263,647.00	-36.7%
TOTAL, REVENUES			117,080,057.76	18,186,271.73	135,266,329.49	123,490,508.00	17,431,167.00	140,921,675.00	4.2%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,282,330.34	9,897,801.78	57,180,132.12	48,687,203.00	9,838,116.00	58,525,319.00	2.4%
Certificated Pupil Support Salaries		1200	4,544,259.78	29,711.80	4,573,971.58	4,738,902.00	24,615.00	4,763,517.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,794,658.70	1,036,963.10	5,831,621.80	4,916,966.00	1,040,244.00	5,957,210.00	2.2%
Other Certificated Salaries		1900	736,573.27	657,445.34	1,394,018.61	1,250,740.00	341,624.00	1,592,364.00	14.2%
TOTAL, CERTIFICATED SALARIES			57,357,822.09	11,621,922.02	68,979,744.11	59,593,811.00	11,244,599.00	70,838,410.00	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,106,681.21	2,599,268.56	3,705,949.77	1,214,612.00	3,010,192.00	4,224,804.00	14.0%
Classified Support Salaries		2200	6,168,619.15	1,694,391.67	7,863,010.82	6,220,563.00	1,762,661.00	7,983,224.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,479,839.63	234,140.91	1,713,980.54	1,465,750.00	238,352.00	1,704,102.00	-0.6%
Clerical, Technical and Office Salaries		2400	5,686,257.41	334,120.67	6,020,378.08	5,794,218.00	330,486.00	6,124,704.00	1.7%
Other Classified Salaries		2900	729,646.76	0.00	729,646.76	612,963.00	0.00	612,963.00	-16.0%
TOTAL, CLASSIFIED SALARIES			15,171,044.16	4,861,921.81	20,032,965.97	15,308,106.00	5,341,691.00	20,649,797.00	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,252,000.43	6,746,471.11	14,998,471.54	9,564,722.00	7,290,339.00	16,855,061.00	12.4%
PERS		3201-3202	2,122,757.59	706,907.67	2,829,665.26	2,732,017.00	950,364.00	3,682,381.00	30.1%
OASDI/Medicare/Alternative		3301-3302	1,970,814.97	539,426.94	2,510,241.91	2,093,149.00	600,798.00	2,693,947.00	7.3%
Health and Welfare Benefits		3401-3402	2,525,076.85	772,109.19	3,297,186.04	2,365,463.00	799,110.00	3,164,573.00	-4.0%
Unemployment Insurance		3501-3502	37,480.72	8,575.62	46,056.34	38,171.00	8,579.00	46,750.00	1.5%
Workers' Compensation		3601-3602	1,503,897.60	341,391.34	1,845,288.94	1,504,821.00	341,648.00	1,846,469.00	0.1%
OPEB, Allocated		3701-3702	238,398.50	199.34	238,597.84	231,323.00	52,951.00	284,274.00	19.1%
OPEB, Active Employees		3751-3752	359,376.83	12,881.76	372,258.59	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	2,756,074.83	643,012.07	3,399,086.90	3,233,888.00	847,906.00	4,081,794.00	20.1%
TOTAL, EMPLOYEE BENEFITS			19,765,878.32	9,770,975.04	29,536,853.36	21,763,554.00	10,891,695.00	32,655,249.00	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	233,056.49	233,056.49	0.00	231,000.00	231,000.00	-0.9%
Books and Other Reference Materials		4200	1,390.73	22,560.43	23,951.16	2,450.00	45,000.00	47,450.00	98.1%
Materials and Supplies		4300	1,741,550.19	492,749.80	2,234,299.99	1,946,297.00	1,045,421.00	2,991,718.00	33.9%
Noncapitalized Equipment		4400	987,372.16	283,490.28	1,270,862.44	754,972.00	208,640.00	963,612.00	-24.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,730,313.08	1,031,857.00	3,762,170.08	2,703,719.00	1,530,061.00	4,233,780.00	12.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	316,551.76	1,555,775.99	1,872,327.75	336,000.00	1,917,765.00	2,253,765.00	20.4%
Travel and Conferences		5200	185,278.93	60,060.09	245,339.02	220,954.00	148,278.00	369,232.00	50.5%
Dues and Memberships		5300	64,821.19	120.00	64,941.19	86,000.00	200.00	86,200.00	32.7%
Insurance		5400 - 5450	711,708.47	0.00	711,708.47	763,890.00	0.00	763,890.00	7.3%
Operations and Housekeeping Services		5500	2,841,900.14	0.00	2,841,900.14	2,744,200.00	0.00	2,744,200.00	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668,428.93	473,840.46	1,142,269.39	733,029.00	537,840.00	1,270,869.00	11.3%
Transfers of Direct Costs		5710	(60,597.91)	60,597.91	0.00	(59,049.00)	59,049.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,069.68)	0.00	(38,069.68)	(25,000.00)	0.00	(25,000.00)	-34.3%
Professional/Consulting Services and Operating Expenditures		5800	3,245,267.05	3,383,498.05	6,628,765.10	3,238,301.00	3,469,772.00	6,708,073.00	1.2%
Communications		5900	284,532.73	2,954.61	287,487.34	237,475.00	980.00	238,455.00	-17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,219,821.61	5,536,847.11	13,756,668.72	8,275,800.00	6,133,884.00	14,409,684.00	4.7%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,036.92	898,517.36	909,554.28	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,159.89	0.00	43,159.89	40,000.00	0.00	40,000.00	-7.3%
Equipment Replacement		6500	54,983.61	12,659.43	67,643.04	10,000.00	15,000.00	25,000.00	-63.0%
TOTAL, CAPITAL OUTLAY			109,180.42	911,176.79	1,020,357.21	50,000.00	15,000.00	65,000.00	-93.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	6,268.87	6,268.87	0.00	18,250.00	18,250.00	191.1%
Payments to County Offices		7142	0.00	446,330.99	446,330.99	0.00	574,100.00	574,100.00	28.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	822,150.18	0.00	822,150.18	845,722.00	0.00	845,722.00	2.9%
Other Debt Service - Principal		7439	765,588.24	0.00	765,588.24	900,072.00	0.00	900,072.00	17.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,587,738.42	452,599.86	2,040,338.28	1,755,794.00	592,350.00	2,348,144.00	15.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(421,353.90)	421,353.90	0.00	(174,779.00)	174,779.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(135,358.70)	0.00	(135,358.70)	(155,000.00)	0.00	(155,000.00)	14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(556,712.60)	421,353.90	(135,358.70)	(329,779.00)	174,779.00	(155,000.00)	14.5%
TOTAL, EXPENDITURES			104,385,085.50	34,608,653.53	138,993,739.03	109,121,005.00	35,924,059.00	145,045,064.00	4.4%

ITEM 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	765,589.00	0.00	765,589.00	765,589.00	0.00	765,589.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			765,589.00	0.00	765,589.00	765,589.00	0.00	765,589.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	211,039.18	0.00	211,039.18	355,682.00	0.00	355,682.00	68.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			211,039.18	0.00	211,039.18	355,682.00	0.00	355,682.00	68.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,246,182.35)	16,246,182.35	0.00	(18,515,360.00)	18,515,360.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,246,182.35)	16,246,182.35	0.00	(18,515,360.00)	18,515,360.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(15,691,632.53)	16,246,182.35	554,549.82	(18,105,453.00)	18,515,360.00	409,907.00	-26.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	107,367,881.73	637,398.00	108,005,279.73	115,066,592.00	609,800.00	115,676,392.00	7.1%
2) Federal Revenue		8100-8299	677,519.74	3,116,506.02	3,794,025.76	685,000.00	3,111,592.00	3,796,592.00	0.1%
3) Other State Revenue		8300-8599	4,462,045.91	9,109,374.50	13,571,420.41	6,795,416.00	8,389,628.00	15,185,044.00	11.9%
4) Other Local Revenue		8600-8799	4,572,610.38	5,322,993.21	9,895,603.59	943,500.00	5,320,147.00	6,263,647.00	-36.7%
5) TOTAL, REVENUES			117,080,057.76	18,186,271.73	135,266,329.49	123,490,508.00	17,431,167.00	140,921,675.00	4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		59,475,589.83	23,815,430.20	83,291,020.03	61,560,067.00	25,732,931.00	87,292,998.00	4.8%
2) Instruction - Related Services	2000-2999		12,167,246.27	3,007,999.16	15,175,245.43	13,452,490.00	2,749,272.00	16,201,762.00	6.8%
3) Pupil Services	3000-3999		12,403,498.02	2,001,294.62	14,404,792.64	12,853,358.00	2,248,512.00	15,101,870.00	4.8%
4) Ancillary Services	4000-4999		3,001,289.09	36,953.00	3,038,242.09	3,216,921.00	36,550.00	3,253,471.00	7.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,673,611.07	442,685.34	7,116,296.41	7,436,745.00	199,624.00	7,636,369.00	7.3%
8) Plant Services	8000-8999		8,749,480.58	4,851,691.35	13,601,171.93	8,525,630.00	4,364,820.00	12,890,450.00	-5.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,914,370.64	452,599.86	2,366,970.50	2,075,794.00	592,350.00	2,668,144.00	12.7%
10) TOTAL, EXPENDITURES			104,385,085.50	34,608,653.53	138,993,739.03	109,121,005.00	35,924,059.00	145,045,064.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,694,972.26	(16,422,381.80)	(3,727,409.54)	14,369,503.00	(18,492,892.00)	(4,123,389.00)	10.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	765,589.00	0.00	765,589.00	765,589.00	0.00	765,589.00	0.0%
b) Transfers Out		7600-7629	211,039.18	0.00	211,039.18	355,682.00	0.00	355,682.00	68.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,246,182.35)	16,246,182.35	0.00	(18,515,360.00)	18,515,360.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,691,632.53)	16,246,182.35	554,549.82	(18,105,453.00)	18,515,360.00	409,907.00	-26.1%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,996,660.27)	(176,199.45)	(3,172,859.72)	(3,735,950.00)	22,468.00	(3,713,482.00)	17.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,111,863.42	2,694,713.37	22,806,576.79	17,115,203.15	2,518,513.92	19,633,717.07	-13.9%
2) Ending Balance, June 30 (E + F1e)			17,115,203.15	2,518,513.92	19,633,717.07	13,379,253.15	2,540,981.92	15,920,235.07	-18.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	175,388.14	0.00	175,388.14	180,000.00	0.00	180,000.00	2.6%
Stores		9712	207.45	0.00	207.45	1,000.00	0.00	1,000.00	382.0%
Prepaid Items		9713	4,570.00	0.00	4,570.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,518,513.92	2,518,513.92	0.00	2,548,726.06	2,548,726.06	1.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,264,215.00	0.00	6,264,215.00	6,543,034.00	0.00	6,543,034.00	4.5%
Board 4.5% Reserve	0000	9780	6,264,215.00		6,264,215.00				
Board 4.5% Reserve	0000	9780				6,543,034.00		6,543,034.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,670,822.56	0.00	10,670,822.56	6,655,219.15	0.00	6,655,219.15	-37.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(7,744.14)	(7,744.14)	New

San Dieguito Union High
San Diego CountyUnaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

ITEM 21

37 68346 0000000
Form 01

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	294,437.64	294,437.64
6300	Lottery: Instructional Materials	1,701,861.21	1,862,101.21
6500	Special Education	0.01	0.01
7338	College Readiness Block Grant	105,279.86	0.00
9010	Other Restricted Local	416,935.20	392,187.20
Total, Restricted Balance		<u>2,518,513.92</u>	<u>2,548,726.06</u>

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	12,528.66	12,468.44	12,527.48	12,620.00	12,620.00	12,620.00
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,528.66	12,468.44	12,527.48	12,620.00	12,620.00	12,620.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.20	4.56	4.20	10.00	10.00	10.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.20	4.56	4.20	10.00	10.00	10.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,532.86	12,473.00	12,531.68	12,630.00	12,630.00	12,630.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Capital Assets

37 68346 000000
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	66,592,151.00		66,592,151.00			66,592,151.00
Work in Progress	20,026,419.00		20,026,419.00	52,610,276.00		72,636,695.00
Total capital assets not being depreciated	86,618,570.00	0.00	86,618,570.00	52,610,276.00	0.00	139,228,846.00
Capital assets being depreciated:						
Land Improvements	70,628,402.00		70,628,402.00	1,763,652.00		72,392,054.00
Buildings	328,067,855.00		328,067,855.00	1,980,038.00		330,047,893.00
Equipment	25,113,887.00		25,113,887.00	1,316,718.00		26,430,605.00
Total capital assets being depreciated	423,810,144.00	0.00	423,810,144.00	5,060,408.00	0.00	428,870,552.00
Accumulated Depreciation for:						
Land Improvements	(27,114,713.00)		(27,114,713.00)	(4,755,930.00)		(31,870,643.00)
Buildings	(89,317,088.00)		(89,317,088.00)	(11,905,411.00)		(101,222,499.00)
Equipment	(14,355,771.00)		(14,355,771.00)	(1,324,802.00)		(15,680,573.00)
Total accumulated depreciation	(130,787,572.00)	0.00	(130,787,572.00)	(17,986,143.00)	0.00	(148,773,715.00)
Total capital assets being depreciated, net	293,022,572.00	0.00	293,022,572.00	(12,925,735.00)	0.00	280,096,837.00
Governmental activity capital assets, net	379,641,142.00	0.00	379,641,142.00	39,684,541.00	0.00	419,325,683.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18 Unaudited Actuals
Schedule of Long-Term Liabilities

37 68346 0000000
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	331,765,248.00	(433,387.00)	331,331,861.00	25,000,000.00	4,295,000.00	352,036,861.00	4,295,000.00
State School Building Loans Payable	1,213,500.00		1,213,500.00		310,805.00	902,695.00	310,805.00
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00	866,396.00		866,396.00	134,482.00
Lease Revenue Bonds Payable	12,484,041.00		12,484,041.00			12,484,041.00	
Other General Long-Term Debt	95,601,450.00	448,405.00	96,049,855.00		2,460,000.00	93,589,855.00	
Net Pension Liability	102,114,790.00	25,808,861.00	127,923,651.00			127,923,651.00	
Total/Net OPEB Liability	12,168,213.00		12,168,213.00	2,640,457.00	1,009,404.00	13,799,266.00	
Compensated Absences Payable	1,679,580.00		1,679,580.00	151,865.00		1,831,445.00	1,831,445.00
Governmental activities long-term liabilities	557,026,822.00	25,823,879.00	582,850,701.00	28,658,718.00	8,075,209.00	603,434,210.00	6,571,732.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I IASA	Special Ed IDEA	Special Ed IDEA Local Assist. Private School	Special Ed IDEA Mental Health Part B Sec 611	Dept of Rehab Workability II	Perkins Career Tech Ed	NCLB Title II Teacher Quality
FEDERAL CATALOG NUMBER	14329	13379	10115	14468	10006	14894	14341
RESOURCE CODE	3010-000	3310	3311	3327	3410	3550-001	4035
REVENUE OBJECT	8290	8181	8181	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	IDEA	IDEA Local Assist	IDEA Discr Grant	TPP	Perkins	Title II NCLB
AWARD							
1. Prior Year Carryover	32,031.20						135.30
2. a. Current Year Award	737,458.00	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	192,091.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	737,458.00	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	192,091.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	769,489.20	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	192,226.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	642,012.20	1,029,717.71	66,115.29	143,433.00	208,771.82	73,477.43	181,204.30
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	642,012.20	1,029,717.71	66,115.29	143,433.00	208,771.82	73,477.43	181,204.30
EXPENDITURES							
9. Donor-Authorized Expenditures	640,707.19	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	172,959.49
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	640,707.19	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	172,959.49
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,305.01	(630,507.29)	(26,119.71)	0.00	0.00	(45,433.57)	8,244.81
a. Unearned Revenue	1,305.01						8,244.81
b. Accounts Payable							
c. Accounts Receivable		630,507.29	26,119.71			45,433.57	
14. Unused Grant Award Calculation (line 4 minus line 9)	128,782.01	0.00	0.00	0.00	0.00	0.00	19,266.81
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	640,707.19	1,660,225.00	92,235.00	143,433.00	208,771.82	118,911.00	172,959.49

San Dieguito Union High
San Diego County

2017-18 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

ITEM 21 37 68346 0000000
Form CAT

FEDERAL PROGRAM NAME	Title III Immigrant Education	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	15146	14346	
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	Title III Immigrant	Title III LEP	
AWARD			
1. Prior Year Carryover	16,832.03	38,928.12	87,926.65
2. a. Current Year Award	32,986.00	51,825.00	3,237,935.82
b. Transferability (ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	32,986.00	51,825.00	3,237,935.82
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	49,818.03	90,753.12	3,325,862.47
REVENUES			
5. Unearned Revenue Deferred from Prior Year		16,676.12	16,676.12
6. Cash Received in Current Year	42,233.03	31,480.00	2,418,444.78
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	42,233.03	48,156.12	2,435,120.90
EXPENDITURES			
9. Donor-Authorized Expenditures	25,697.29	53,566.23	3,116,506.02
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	25,697.29	53,566.23	3,116,506.02
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,535.74	(5,410.11)	(681,385.12)
a. Unearned Revenue	16,535.74		26,085.56
b. Accounts Payable			0.00
c. Accounts Receivable		5,410.11	707,470.68
14. Unused Grant Award Calculation (line 4 minus line 9)	24,120.74	37,186.89	209,356.45
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,697.29	53,566.23	3,116,506.02

San Dieguito Union High
San Diego County

2017-18 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

ITEM 21 37 68346 000000
Form CAT

STATE PROGRAM NAME	Special Ed Project Workability I LEA	TUPE 6-12 Competitive Grant	Career Technical Education	TOTAL
RESOURCE CODE	6520	6690-016	6387	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Workability	TUPE 6-12	CTE Incentive	
AWARD				
1. Prior Year Carryover		449,021.70	1,819,237.08	2,268,258.78
2. a. Current Year Award	307,059.00	0.00	764,993.00	1,072,052.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	307,059.00	0.00	764,993.00	1,072,052.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	307,059.00	449,021.70	2,584,230.08	3,340,310.78
REVENUES				
5. Unearned Revenue Deferred from Prior Year		449,021.70	425,452.08	874,473.78
6. Cash Received in Current Year	200,914.00		2,158,778.00	2,359,692.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	200,914.00	449,021.70	2,584,230.08	3,234,165.78
EXPENDITURES				
9. Donor-Authorized Expenditures	307,059.00	226,584.64	1,315,750.60	1,849,394.24
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	307,059.00	226,584.64	1,315,750.60	1,849,394.24
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(106,145.00)	222,437.06	1,268,479.48	1,384,771.54
a. Unearned Revenue		222,437.06	1,268,479.48	1,490,916.54
b. Accounts Payable				0.00
c. Accounts Receivable	106,145.00			106,145.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	222,437.06	1,268,479.48	1,490,916.54
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	307,059.00	226,584.64	1,315,750.60	1,849,394.24

2017-18 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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

San Dieguito Union High
San Diego County

2017-18 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

ITEM 21 37 68346 0000000
Form CAT

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

2017-18 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery Instructional Materials	Pathways Trust (6382 in resource query)	CA Clean Energy Jobs Act Prop 39	Educator Effectiveness	College Readiness Block Grant	TOTAL
RESOURCE CODE	6300	9382	6230	6264	7338	
REVENUE OBJECT	8560	8677	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Lottery	Career Pathways	Clean Energy	Ed Effectiveness	Coll Read Bl Grnt	
AWARD						
1. Prior Year Restricted Ending Balance	1,348,264.72	149,605.31	576,891.00	165,214.83	118,438.24	2,358,414.10
2. a. Current Year Award	772,031.38	0.00	616,064.00	0.00	0.00	1,388,095.38
b. Other Adjustments				214,418.60		214,418.60
c. Adj Curr Yr Award (sum lines 2a & 2b)	772,031.38	0.00	616,064.00	214,418.60	0.00	1,602,513.98
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,120,296.10	149,605.31	1,192,955.00	379,633.43	118,438.24	3,960,928.08
REVENUES						
5. Cash Received in Current Year	510,862.38	0.00	609,526.00	0.00	0.00	1,120,388.38
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	261,169.00	0.00	6,538.00	214,418.60	0.00	482,125.60
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	261,169.00	0.00	6,538.00	214,418.60	0.00	482,125.60
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	772,031.38	0.00	616,064.00	214,418.60	0.00	1,602,513.98
EXPENDITURES						
10. Donor-Authorized Expenditures	418,434.89	126,079.78	898,517.36	379,633.43	13,158.38	1,835,823.84
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	418,434.89	126,079.78	898,517.36	379,633.43	13,158.38	1,835,823.84
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	1,701,861.21	23,525.53	294,437.64	0.00	105,279.86	2,125,104.24

San Dieguito Union High
San Diego County2017-18 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCESITEM 21 37 68346 0000000
Form CAT

LOCAL PROGRAM NAME	Miracosta College Mini-Go Cart Grant	Neighborhood Reinvestment Program	MicroSoft Vouchers	Community Development	TOTAL
RESOURCE CODE	9010-016	9010135	9010-400	9625	
REVENUE OBJECT		8699		8625	
LOCAL DESCRIPTION (if any)	MCC Mini-Go Cart	NRP College Night	MicroSoft Vouchers	Community Dev.	
AWARD					
1. Prior Year Restricted Ending Balance	708.27	0.00	335,590.98		336,299.25
2. a. Current Year Award	0.00	19,500.00	0.00	53,017.21	72,517.21
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	19,500.00	0.00	53,017.21	72,517.21
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	708.27	19,500.00	335,590.98	53,017.21	408,816.46
REVENUES					
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	19,500.00	0.00	53,017.21	72,517.21
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	19,500.00	0.00	53,017.21	72,517.21
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	19,500.00	0.00	53,017.21	72,517.21
EXPENDITURES					
10. Donor-Authorized Expenditures	(288.78)	19,500.00			19,211.22
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	(288.78)	19,500.00	0.00	0.00	19,211.22
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	997.05	0.00	335,590.98	53,017.21	389,605.24

Current Expense Formula/Minimum Classroom Compensation

ITEM 21

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	68,979,744.11	301	48,267.23	303	68,931,476.88	305	1,700,752.49		307	67,230,724.39	309	
2000 - Classified Salaries	20,032,965.97	311	62,495.23	313	19,970,470.74	315	2,710,534.51		317	17,259,936.23	319	
3000 - Employee Benefits	29,536,853.36	321	276,168.04	323	29,260,685.32	325	1,740,372.24		327	27,520,313.08	329	
4000 - Books, Supplies Equip Replace. (6500)	3,829,813.12	331	13,773.71	333	3,816,039.41	335	759,124.60		337	3,056,914.81	339	
5000 - Services... & 7300 - Indirect Costs	13,621,310.02	341	154,054.37	343	13,467,255.65	345	3,501,299.53		347	9,965,956.12	349	
TOTAL					135,445,928.00	365			TOTAL		125,033,844.63	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.64%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	61.64%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	125,033,844.63
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2016-17 Actual			2017-18 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	100,450,164.99		100,450,164.99			105,854,570.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,412.75		12,412.75			12,532.86
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2017-18 P2 Report			2018-19 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	12,532.86		12,532.86	12,630.00		12,630.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			12,532.86			12,630.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2017-18 Actual			2018-19 Budget		
1. Homeowners' Exemption (Object 8021)	703,239.29		703,239.29	741,540.00		741,540.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	99,801,780.75		99,801,780.75	103,653,556.00		103,653,556.00
5. Unsecured Roll Taxes (Object 8042)	3,102,588.44		3,102,588.44	3,234,202.00		3,234,202.00
6. Prior Years' Taxes (Object 8043)	(58,811.10)		(58,811.10)	(26,703.00)		(26,703.00)
7. Supplemental Taxes (Object 8044)	1,404,485.92		1,404,485.92	729,689.00		729,689.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(126,583.36)		(126,583.36)	(1,363,073.00)		(1,363,073.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2.00		2.00	500.00		500.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	195,742.35		195,742.35	38,193.00		38,193.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	105,022,444.29	0.00	105,022,444.29	107,007,904.00	0.00	107,007,904.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	105,022,444.29	0.00	105,022,444.29	107,007,904.00	0.00	107,007,904.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,248,610.83			1,345,899.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,248,610.83			1,345,899.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,859,654.00		2,859,654.00	8,354,270.00		8,354,270.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(733.00)		(733.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,858,921.00	0.00	2,858,921.00	8,354,270.00	0.00	8,354,270.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	135,266,329.49		135,266,329.49	140,921,675.00		140,921,675.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	728,464.07		728,464.07	550,000.00		550,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			100,450,164.99			105,854,570.75
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0097			1.0078
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			105,167,096.81			110,595,401.08
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			105,022,444.29			107,007,904.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,503,943.20			1,515,600.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,393,263.35			4,933,396.08
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,503,943.20			4,933,396.08
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			576,794.09			438,604.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			105,599,238.38			107,446,508.98
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,503,943.20			4,494,791.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			105,599,238.38			
b. State Subventions (Line D8)			1,503,943.20			
c. Less: Excluded Appropriations (Line C23)			1,248,610.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			105,854,570.75			

	2017-18 Calculations		2018-19 Calculations			
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814 Summary 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			687,473.94			
			2017-18 Actual		2018-19 Budget	
			105,854,570.75			110,595,401.08
			105,854,570.75			

* Please provide below an explanation for each entry in the adjustments column.

Delores Perley
Gann Contact Person

760-753-6491 x5561
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,355,209.38
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 113,955,756.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,540,688.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,775,147.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	21,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	1,832.47
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	482,204.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,821,673.55
9. Carry-Forward Adjustment (Part IV, Line F)	528,804.99
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,350,478.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,354,658.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,158,227.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,738,331.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,743,413.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	890,921.66
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,264.44
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,140,950.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,779,439.61
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	129,827,208.32

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

(Line A8 divided by Line B18)

5.25%

D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)**

(Line A10 divided by Line B18)

5.66%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,821,673.55</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>29,716.49</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.87%) times Part III, Line B18); zero if negative	<u>528,804.99</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.87%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>528,804.99</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>528,804.99</u>

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
2017-18 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs37 68346 0000000
Form ICRApproved indirect cost rate: 4.87%
Highest rate used in any program: 4.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	610,953.74	29,753.45	4.87%
01	3310	1,583,127.00	77,098.00	4.87%
01	3311	87,952.00	4,283.00	4.87%
01	3327	136,773.00	6,660.00	4.87%
01	3410	199,076.78	9,695.04	4.87%
01	3550	113,585.09	5,325.91	4.69%
01	4035	164,927.52	8,031.97	4.87%
01	4201	24,503.95	1,193.34	4.87%
01	4203	52,515.91	1,050.32	2.00%
01	6387	1,251,892.94	60,967.19	4.87%
01	6520	294,695.10	14,259.34	4.84%
01	6690	216,062.40	10,522.24	4.87%
01	7338	12,547.33	611.05	4.87%
01	8150	3,940,514.56	191,903.05	4.87%
13	5310	2,779,439.61	135,358.70	4.87%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

37 68346 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,348,264.72	1,348,264.72
2. State Lottery Revenue	8560	2,011,309.91		772,031.38	2,783,341.29
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,011,309.91	0.00	2,120,296.10	4,131,606.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,700,752.49			1,700,752.49
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	310,557.42			310,557.42
4. Books and Supplies	4000-4999	0.00		323,709.77	323,709.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			875.87	875.87
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			93,849.25	93,849.25
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,011,309.91	0.00	418,434.89	2,429,744.80
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,701,861.21	1,701,861.21
D. COMMENTS:					
In lieu of math textbooks that fit current standards, open source materials are printed by an outside agency for instructional materials (\$94K). Materials are also printed on district xerox machines if needed (\$876).					

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

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

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

37 68346 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	139,204,778.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,116,506.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,020,357.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,914,370.64
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	211,039.18
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	274,902.14
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,420,669.17
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	116,399.62
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				132,784,002.64

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures37 68346 0000000
Form ESMOE

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		12,473.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,645.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	131,095,788.07	10,633.71
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	131,095,788.07	10,633.71
B. Required effort (Line A.2 times 90%)	117,986,209.26	9,570.34
C. Current year expenditures (Line I.E and Line II.B)	132,784,002.64	10,645.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

37 68346 0000000
Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

37 68346 000000
Form PCR

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	67,407,473.58	29,125,589.77	96,533,063.35	5,330,097.67		101,863,161.02
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,028,591.39	439,752.44	1,468,343.83	81,074.98		1,549,418.81
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	113,425.72	0.00	113,425.72	6,262.83		119,688.55
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	82,861.89	0.00	82,861.89	4,575.24		87,437.13
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	24,067,351.88	3,344,634.96	27,411,986.84	1,513,559.83		28,925,546.67
6000	Regional Occupational Ctr/Prg (ROC/P)	2,514,245.29	0.00	2,514,245.29	138,824.69		2,653,069.98
Other Goals							
7110	Nonagency - Educational	274,902.14	156,000.48	430,902.62	23,792.40		454,695.02
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					42,991.06	42,991.06
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					912,651.53	912,651.53
----	Other Outgo					2,578,009.68	2,578,009.68
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	153,467.47		153,467.47
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(135,358.70)		(135,358.70)
----	Total General Fund and Charter Schools Funds Expenditures	95,488,851.89	33,065,977.65	128,554,829.54	7,116,296.41	3,533,652.27	139,204,778.22

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	62,533,685.20	683,727.09	459,642.32	798,319.74	42,448.47	0.00	2,889,650.76			0.00	0.00	67,407,473.58
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,028,591.39	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,028,591.39
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	113,425.72	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	113,425.72
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	68,138.47	10,137.34	0.00	4,586.08	0.00	0.00	0.00			0.00	0.00	82,861.89
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	17,066,339.42	1,315,718.82	145,653.70	80,340.03	1,631,613.70	3,827,686.21	0.00			0.00	0.00	24,067,351.88
6000	ROC/P	2,402,653.57	111,591.71	0.00	0.00	0.01	0.00	0.00			0.00	0.00	2,514,245.29
Other Goals													
7110	Nonagency - Educational	78,186.26	48,124.55	0.00	0.00	0.00	0.00	148,591.33	0.00	0.00	0.00	0.00	274,902.14
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		83,291,020.03	2,169,299.51	605,296.02	883,245.85	1,674,062.18	3,827,686.21	3,038,242.09	0.00	0.00	0.00	0.00	95,488,851.89

* Functions 7100-7199 for goals 8100 and 8500

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)37 68346 0000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	16,468,975.08	11,698,151.68	958,463.01	29,125,589.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	254,537.88	185,214.56	0.00	439,752.44
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,680,508.46	664,126.50	0.00	3,344,634.96
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	14,972.82	141,027.66	0.00	156,000.48
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		19,418,994.24	12,688,520.40	958,463.01	33,065,977.65

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
2017-18
Program Cost Report
Schedule of Central Administration Costs (CAC)37 68346 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	892,754.13
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21,800.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,561,953.37
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,775,147.61
5 Total Central Administration Costs in General Fund and Charter Schools Funds	7,251,655.11
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	95,488,851.89
2 Total Allocated Costs (from Form PCR, Column 2, Total)	33,065,977.65
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	128,554,829.54
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,779,439.61
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	2,779,439.61
D. Total Direct Charged and Allocated Costs (B3 + C5)	131,334,269.15
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.52%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

37 68346 0000000
Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	42,991.06				42,991.06
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			912,651.53		912,651.53
Other Outgo (Objects 1000-7999)				2,578,009.68	2,578,009.68
Total Other Costs	42,991.06	0.00	912,651.53	2,578,009.68	3,533,652.27

San Dieguito Union High
San Diego County

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,293,950.19	722,657.27	8,500,796.59	7,901,590.18	12,688,520.40	0.00	958,463.01
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	439.97	439.97	439.97	439.97	884.24		315.00
3100 Alternative Schools							
3200 Continuation Schools	6.80	6.80	6.80	6.80	14.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	71.61	71.61	71.61	71.61	50.20		0.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	0.40	0.40	0.40	0.40	10.66		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	518.78	518.78	518.78	518.78	959.10	0.00	315.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,683.28	415,000.00	-7.5%
3) Other State Revenue		8300-8599	33,376.36	32,000.00	-4.1%
4) Other Local Revenue		8600-8799	2,316,339.05	2,424,000.00	4.6%
5) TOTAL, REVENUES			2,798,398.69	2,871,000.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,282,163.27	1,389,347.00	8.4%
3) Employee Benefits		3000-3999	487,523.54	678,770.00	39.2%
4) Books and Supplies		4000-4999	969,800.53	915,265.00	-5.6%
5) Services and Other Operating Expenditures		5000-5999	39,952.27	43,300.00	8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,358.70	155,000.00	14.5%
9) TOTAL, EXPENDITURES			2,914,798.31	3,181,682.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,399.62)	(310,682.00)	166.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,039.18	310,682.00	71.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			181,039.18	310,682.00	71.6%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,639.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,643.80	104,283.36	163.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,643.80	104,283.36	163.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,643.80	104,283.36	163.1%
2) Ending Balance, June 30 (E + F1e)			104,283.36	104,283.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,498.43	0.00	-100.0%
Prepaid Items		9713	223.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			37,561.93	104,283.36	177.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,924.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	104,253.36		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	47,059.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	181,946.87		
6) Stores		9320	66,498.43		
7) Prepaid Expenditures		9330	223.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			405,905.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21,906.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	153,666.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	126,048.69		
6) TOTAL, LIABILITIES			301,621.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			104,283.36		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	426,789.07	415,000.00	-2.8%
Donated Food Commodities		8221	21,894.21	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			448,683.28	415,000.00	-7.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	33,376.36	32,000.00	-4.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,376.36	32,000.00	-4.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,269,618.87	2,360,000.00	4.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,947.38	1,500.00	-74.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,772.80	62,500.00	53.3%
TOTAL, OTHER LOCAL REVENUE			2,316,339.05	2,424,000.00	4.6%
TOTAL, REVENUES			2,798,398.69	2,871,000.00	2.6%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	638,527.03	739,962.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	586,169.16	591,020.00	0.8%
Clerical, Technical and Office Salaries		2400	57,467.08	58,365.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,282,163.27	1,389,347.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	33.00	New
PERS		3201-3202	152,147.25	205,414.00	35.0%
OASDI/Medicare/Alternative		3301-3302	95,861.30	107,780.00	12.4%
Health and Welfare Benefits		3401-3402	46,922.51	52,111.00	11.1%
Unemployment Insurance		3501-3502	718.58	705.00	-1.9%
Workers' Compensation		3601-3602	28,676.29	28,039.00	-2.2%
OPEB, Allocated		3701-3702	0.00	4,368.00	New
OPEB, Active Employees		3751-3752	4,194.16	0.00	-100.0%
Other Employee Benefits		3901-3902	159,003.45	280,320.00	76.3%
TOTAL, EMPLOYEE BENEFITS			487,523.54	678,770.00	39.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,026.12	65,800.00	7.8%
Noncapitalized Equipment		4400	8,149.39	22,000.00	170.0%
Food		4700	900,625.02	827,465.00	-8.1%
TOTAL, BOOKS AND SUPPLIES			969,800.53	915,265.00	-5.6%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,670.86	7,500.00	60.6%
Dues and Memberships		5300	60.00	200.00	233.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,568.50	5,700.00	24.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,533.56	3,000.00	-15.1%
Professional/Consulting Services and Operating Expenditures		5800	27,119.35	26,500.00	-2.3%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,952.27	43,300.00	8.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	135,358.70	155,000.00	14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,358.70	155,000.00	14.5%
TOTAL, EXPENDITURES			2,914,798.31	3,181,682.00	9.2%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

37 68346 0000000
Form 13

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	181,039.18	310,682.00	71.6%
(a) TOTAL, INTERFUND TRANSFERS IN			181,039.18	310,682.00	71.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			181,039.18	310,682.00	71.6%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

37 68346 0000000
Form 13

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,683.28	415,000.00	-7.5%
3) Other State Revenue		8300-8599	33,376.36	32,000.00	-4.1%
4) Other Local Revenue		8600-8799	2,316,339.05	2,424,000.00	4.6%
5) TOTAL, REVENUES			2,798,398.69	2,871,000.00	2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,779,439.61	3,026,682.00	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		135,358.70	155,000.00	14.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,914,798.31	3,181,682.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(116,399.62)	(310,682.00)	166.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,039.18	310,682.00	71.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			181,039.18	310,682.00	71.6%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

37 68346 0000000
Form 13

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,639.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,643.80	104,283.36	163.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,643.80	104,283.36	163.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,643.80	104,283.36	163.1%
2) Ending Balance, June 30 (E + F1e)			104,283.36	104,283.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,498.43	0.00	-100.0%
Prepaid Items		9713	223.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			37,561.93	104,283.36	177.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 13

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	37,561.93	104,283.36
Total, Restricted Balance		37,561.93	104,283.36

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48.79	30.00	-38.5%
5) TOTAL, REVENUES			48.79	30.00	-38.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48.79	30.00	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48.79	30.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211.46	3,260.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211.46	3,260.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211.46	3,260.25	1.5%
2) Ending Balance, June 30 (E + F1e)			3,260.25	3,290.25	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,260.25	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	3,290.25	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,245.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,260.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,260.25		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	48.79	30.00	-38.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48.79	30.00	-38.5%
TOTAL, REVENUES			48.79	30.00	-38.5%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68346 0000000
Form 14

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

37 68346 0000000
Form 14

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48.79	30.00	-38.5%
5) TOTAL, REVENUES			48.79	30.00	-38.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			48.79	30.00	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

37 68346 0000000
Form 14

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48.79	30.00	-38.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,211.46	3,260.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,211.46	3,260.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,211.46	3,260.25	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,260.25	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	3,290.25	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 14

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340.59	0.00	-100.0%
5) TOTAL, REVENUES			340.59	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,250.00	0.00	-100.0%
6) Capital Outlay		6000-6999	856,145.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			866,395.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(866,055.39)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	866,395.98	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			866,395.98	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

37 68346 0000000
Form 15

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,751.65	23,092.24	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,751.65	23,092.24	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,751.65	23,092.24	1.5%
2) Ending Balance, June 30 (E + F1e)			23,092.24	23,092.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23,092.24	23,092.24	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,852.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	866,496.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			887,348.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	314,006.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	550,250.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			864,256.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,092.24		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	340.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			340.59	0.00	-100.0%
TOTAL, REVENUES			340.59	0.00	-100.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,250.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,250.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	856,145.98	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			856,145.98	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			866,395.98	0.00	-100.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	866,395.98	0.00	-100.0%
(c) TOTAL, SOURCES			866,395.98	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			866,395.98	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function

37 68346 0000000
Form 15

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	340.59	0.00	-100.0%
5) TOTAL, REVENUES			340.59	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		856,145.98	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			866,395.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(866,055.39)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	866,395.98	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			866,395.98	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Function

37 68346 0000000
Form 15

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			340.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,751.65	23,092.24	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,751.65	23,092.24	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,751.65	23,092.24	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23,092.24	23,092.24	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 15

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,054.41	22,000.00	-42.2%
5) TOTAL, REVENUES			38,054.41	22,000.00	-42.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,054.41	22,000.00	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,054.41	22,000.00	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,505,049.65	2,543,104.06	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,049.65	2,543,104.06	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,049.65	2,543,104.06	1.5%
2) Ending Balance, June 30 (E + F1e)			2,543,104.06	2,565,104.06	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,543,104.06	2,565,104.06	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,531,516.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,587.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,543,104.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,543,104.06		

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,054.41	22,000.00	-42.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,054.41	22,000.00	-42.2%
TOTAL, REVENUES			38,054.41	22,000.00	-42.2%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,054.41	22,000.00	-42.2%
5) TOTAL, REVENUES			38,054.41	22,000.00	-42.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,054.41	22,000.00	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,054.41	22,000.00	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,505,049.65	2,543,104.06	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,049.65	2,543,104.06	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,049.65	2,543,104.06	1.5%
2) Ending Balance, June 30 (E + F1e)			2,543,104.06	2,565,104.06	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,543,104.06	2,565,104.06	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 17

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,990.00	13,302.00	2.4%
4) Other Local Revenue		8600-8799	9,634,417.96	751,200.00	-92.2%
5) TOTAL, REVENUES			9,647,407.96	764,502.00	-92.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	723,648.68	808,473.00	11.7%
3) Employee Benefits		3000-3999	243,992.71	313,713.00	28.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	195,524.03	23,425.00	-88.0%
6) Capital Outlay		6000-6999	48,173,926.34	34,371,100.00	-28.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,337,091.76	35,516,711.00	-28.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,689,683.80)	(34,752,209.00)	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,151,527.72	26,000,000.00	3.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,385,938.72	25,234,411.00	3.5%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,303,745.08)	(9,517,798.00)	-37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,782,354.66	85,478,609.58	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,782,354.66	85,478,609.58	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,782,354.66	85,478,609.58	-15.2%
2) Ending Balance, June 30 (E + F1e)			85,478,609.58	75,960,811.58	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	85,478,609.58	75,960,811.58	-11.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,476,146.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	10,466.42		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	385,054.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,871,666.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,393,055.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,393,057.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			85,478,609.58		

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	12,990.00	13,302.00	2.4%
TOTAL, OTHER STATE REVENUE			12,990.00	13,302.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,334,739.01	751,200.00	-43.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,299,678.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,634,417.96	751,200.00	-92.2%
TOTAL, REVENUES			9,647,407.96	764,502.00	-92.1%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,179.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	432,365.89	491,529.00	13.7%
Clerical, Technical and Office Salaries		2400	288,103.54	316,944.00	10.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			723,648.68	808,473.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,222.25	41,769.00	9.3%
PERS		3201-3202	85,680.12	110,686.00	29.2%
OASDI/Medicare/Alternative		3301-3302	41,568.92	60,257.00	45.0%
Health and Welfare Benefits		3401-3402	16,731.99	16,425.00	-1.8%
Unemployment Insurance		3501-3502	384.23	394.00	2.5%
Workers' Compensation		3601-3602	15,317.59	15,675.00	2.3%
OPEB, Allocated		3701-3702	0.00	2,442.00	New
OPEB, Active Employees		3751-3752	0.86	0.00	-100.0%
Other Employee Benefits		3901-3902	46,086.75	66,065.00	43.3%
TOTAL, EMPLOYEE BENEFITS			243,992.71	313,713.00	28.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	195,524.03	23,425.00	-88.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,524.03	23,425.00	-88.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	83,338.94	0.00	-100.0%
Buildings and Improvements of Buildings		6200	47,054,112.75	34,371,100.00	-27.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,003,844.75	0.00	-100.0%
Equipment Replacement		6500	32,629.90	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			48,173,926.34	34,371,100.00	-28.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,337,091.76	35,516,711.00	-28.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Object

37 68346 0000000
Form 21

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	765,589.00	765,589.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,589.00	765,589.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	25,000,000.00	26,000,000.00	4.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	151,527.72	0.00	-100.0%
(c) TOTAL, SOURCES			25,151,527.72	26,000,000.00	3.4%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,385,938.72	25,234,411.00	3.5%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Expenditures by Function

37 68346 0000000
Form 21

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,990.00	13,302.00	2.4%
4) Other Local Revenue		8600-8799	9,634,417.96	751,200.00	-92.2%
5) TOTAL, REVENUES			9,647,407.96	764,502.00	-92.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,162,558.18	35,516,711.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	174,533.58	0.00	-100.0%
10) TOTAL, EXPENDITURES			49,337,091.76	35,516,711.00	-28.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,689,683.80)	(34,752,209.00)	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,151,527.72	26,000,000.00	3.4%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,385,938.72	25,234,411.00	3.5%

ITEM 21

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,303,745.08)	(9,517,798.00)	-37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,782,354.66	85,478,609.58	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,782,354.66	85,478,609.58	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,782,354.66	85,478,609.58	-15.2%
2) Ending Balance, June 30 (E + F1e)			85,478,609.58	75,960,811.58	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	85,478,609.58	75,960,811.58	-11.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Building Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 21

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,060.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,760,199.61	1,159,825.00	-34.1%
5) TOTAL, REVENUES			1,761,259.61	1,159,825.00	-34.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	14,891.34	0.00	-100.0%
2) Classified Salaries		2000-2999	392,714.91	467,250.00	19.0%
3) Employee Benefits		3000-3999	124,014.19	171,375.00	38.2%
4) Books and Supplies		4000-4999	8,423.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	323,407.00	109,600.00	-66.1%
6) Capital Outlay		6000-6999	642,043.53	565,900.00	-11.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	343,981.82	343,982.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,849,476.49	1,658,107.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(88,216.88)	(498,282.00)	464.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,216.88)	(498,282.00)	464.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,191,966.90	2,103,750.02	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,191,966.90	2,103,750.02	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,191,966.90	2,103,750.02	-4.0%
2) Ending Balance, June 30 (E + F1e)			2,103,750.02	1,605,468.02	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	343,981.82	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,759,768.20	1,605,468.02	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,793,546.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	102,042.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	343,981.82		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,239,570.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	101,234.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,585.48		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,820.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,103,750.02		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	1,060.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,060.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,095.34	11,200.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,218,364.87	510,000.00	-58.1%
Other Local Revenue All Other Local Revenue		8699	517,739.40	638,625.00	23.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,760,199.61	1,159,825.00	-34.1%
TOTAL, REVENUES			1,761,259.61	1,159,825.00	-34.1%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	14,891.34	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			14,891.34	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	504.84	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	294,784.84	348,151.00	18.1%
Clerical, Technical and Office Salaries		2400	97,425.23	119,099.00	22.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392,714.91	467,250.00	19.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,118.61	0.00	-100.0%
PERS		3201-3202	60,620.77	83,628.00	38.0%
OASDI/Medicare/Alternative		3301-3302	28,550.68	35,420.00	24.1%
Health and Welfare Benefits		3401-3402	8,385.41	7,764.00	-7.4%
Unemployment Insurance		3501-3502	211.06	231.00	9.4%
Workers' Compensation		3601-3602	8,403.92	9,214.00	9.6%
OPEB, Allocated		3701-3702	0.00	1,435.00	New
OPEB, Active Employees		3751-3752	0.32	0.00	-100.0%
Other Employee Benefits		3901-3902	14,723.42	33,683.00	128.8%
TOTAL, EMPLOYEE BENEFITS			124,014.19	171,375.00	38.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49.44	0.00	-100.0%
Noncapitalized Equipment		4400	8,374.26	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,423.70	0.00	-100.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,062.09	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,536.12	22,000.00	-36.3%
Professional/Consulting Services and Operating Expenditures		5800	133,808.79	87,600.00	-34.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			323,407.00	109,600.00	-66.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	27,714.00	95,900.00	246.0%
Buildings and Improvements of Buildings		6200	371,971.23	470,000.00	26.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	208,558.30	0.00	-100.0%
Equipment Replacement		6500	33,800.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			642,043.53	565,900.00	-11.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	33,176.86	33,177.00	0.0%
Other Debt Service - Principal		7439	310,804.96	310,805.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,981.82	343,982.00	0.0%
TOTAL, EXPENDITURES			1,849,476.49	1,658,107.00	-10.3%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

37 68346 0000000
Form 25

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

37 68346 0000000
Form 25

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,060.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,760,199.61	1,159,825.00	-34.1%
5) TOTAL, REVENUES			1,761,259.61	1,159,825.00	-34.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		53,771.38	22,000.00	-59.1%
8) Plant Services	8000-8999		1,451,723.29	1,292,125.00	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	343,981.82	343,982.00	0.0%
10) TOTAL, EXPENDITURES			1,849,476.49	1,658,107.00	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,216.88)	(498,282.00)	464.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,216.88)	(498,282.00)	464.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,191,966.90	2,103,750.02	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,191,966.90	2,103,750.02	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,191,966.90	2,103,750.02	-4.0%
2) Ending Balance, June 30 (E + F1e)			2,103,750.02	1,605,468.02	-23.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	343,981.82	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,759,768.20	1,605,468.02	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 25

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	290.56	200.00	-31.2%
5) TOTAL, REVENUES			290.56	200.00	-31.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			290.56	200.00	-31.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			290.56	200.00	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,127.06	19,417.62	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,127.06	19,417.62	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,127.06	19,417.62	1.5%
2) Ending Balance, June 30 (E + F1e)			19,417.62	19,617.62	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,417.62	19,617.62	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,329.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	88.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,417.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,417.62		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	290.56	200.00	-31.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			290.56	200.00	-31.2%
TOTAL, REVENUES			290.56	200.00	-31.2%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68346 0000000
Form 35

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

37 68346 0000000
Form 35

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	290.56	200.00	-31.2%
5) TOTAL, REVENUES			290.56	200.00	-31.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			290.56	200.00	-31.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

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

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			290.56	200.00	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,127.06	19,417.62	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,127.06	19,417.62	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,127.06	19,417.62	1.5%
2) Ending Balance, June 30 (E + F1e)			19,417.62	19,617.62	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,417.62	19,617.62	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 35

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
7710	State School Facilities Projects	19,417.62	19,617.62
Total, Restricted Balance		19,417.62	19,617.62

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	416.62	250.00	-40.0%
5) TOTAL, REVENUES			416.62	250.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			416.62	250.00	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416.62	250.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,425.45	27,842.07	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,425.45	27,842.07	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,425.45	27,842.07	1.5%
2) Ending Balance, June 30 (E + F1e)			27,842.07	28,092.07	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,842.07	28,092.07	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,715.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	126.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,842.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,842.07		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	416.62	250.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			416.62	250.00	-40.0%
TOTAL, REVENUES			416.62	250.00	-40.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	416.62	250.00	-40.0%
5) TOTAL, REVENUES			416.62	250.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			416.62	250.00	-40.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			416.62	250.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,425.45	27,842.07	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,425.45	27,842.07	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,425.45	27,842.07	1.5%
2) Ending Balance, June 30 (E + F1e)			27,842.07	28,092.07	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,842.07	28,092.07	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 40

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,421,933.13	0.00	-100.0%
5) TOTAL, REVENUES			8,421,933.13	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392,210.07	0.00	-100.0%
3) Employee Benefits		3000-3999	120,175.11	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	120,460.39	0.00	-100.0%
6) Capital Outlay		6000-6999	6,928,548.56	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,561,394.13	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			860,539.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,022,890.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	765,507.72	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,257,383.25)	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,396,844.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,935,890.27	34,539,046.02	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,935,890.27	34,539,046.02	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,935,890.27	34,539,046.02	-13.5%
2) Ending Balance, June 30 (E + F1e)			34,539,046.02	34,539,046.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	34,539,046.02	34,539,046.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,988,385.72		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	27,522,984.36		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	89,331.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			34,600,701.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	61,655.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61,655.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,539,046.02		

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	8,104,373.89	0.00	-100.0%
Other		8622	250,551.44	0.00	-100.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	67,007.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,421,933.13	0.00	-100.0%
TOTAL, REVENUES			8,421,933.13	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	244,547.37	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	147,662.70	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392,210.07	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,542.36	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	28,271.48	0.00	-100.0%
Health and Welfare Benefits		3401-3402	8,336.37	0.00	-100.0%
Unemployment Insurance		3501-3502	203.32	0.00	-100.0%
Workers' Compensation		3601-3602	8,097.91	0.00	-100.0%
OPEB, Allocated		3701-3702	0.25	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,723.42	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			120,175.11	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,064.12	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	117,396.27	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,460.39	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,610,930.49	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,317,618.07	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,928,548.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,561,394.13	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,022,890.97	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,022,890.97	0.00	-100.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	765,507.72	0.00	-100.0%
(c) TOTAL, SOURCES			765,507.72	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,257,383.25)	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,421,933.13	0.00	-100.0%
5) TOTAL, REVENUES			8,421,933.13	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,561,394.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,561,394.13	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			860,539.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,022,890.97	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	765,507.72	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,257,383.25)	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,396,844.25)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,935,890.27	34,539,046.02	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,935,890.27	34,539,046.02	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,935,890.27	34,539,046.02	-13.5%
2) Ending Balance, June 30 (E + F1e)			34,539,046.02	34,539,046.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	34,539,046.02	34,539,046.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 49

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,860.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,684,465.00	15,008,239.00	2.2%
5) TOTAL, REVENUES			14,744,325.00	15,008,239.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,625,105.00	15,885,448.00	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,625,105.00	15,885,448.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,880,780.00)	(877,209.00)	-53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	693,417.86	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			693,417.86	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,187,362.14)	(877,209.00)	-26.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,205,484.00	11,018,121.86	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,205,484.00	11,018,121.86	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,205,484.00	11,018,121.86	-9.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,018,121.86	10,140,912.86	-8.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,018,122.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,018,122.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,018,122.00		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	59,860.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,860.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,950,871.00	14,887,485.00	6.7%
Unsecured Roll		8612	117,518.00	120,754.00	2.8%
Prior Years' Taxes		8613	354,974.00	0.00	-100.0%
Supplemental Taxes		8614	161,090.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(3,698.00)	0.00	-100.0%
Interest		8660	102,608.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,102.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,684,465.00	15,008,239.00	2.2%
TOTAL, REVENUES			14,744,325.00	15,008,239.00	1.8%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

37 68346 0000000
Form 51

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,295,000.00	3,035,000.00	-29.3%
Bond Interest and Other Service Charges		7434	12,330,105.00	12,850,448.00	4.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,625,105.00	15,885,448.00	-4.4%
TOTAL, EXPENDITURES			16,625,105.00	15,885,448.00	-4.4%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	693,417.86	0.00	-100.0%
(c) TOTAL, SOURCES			693,417.86	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			693,417.86	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

37 68346 0000000
Form 51

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,860.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,684,465.00	15,008,239.00	2.2%
5) TOTAL, REVENUES			14,744,325.00	15,008,239.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,625,105.00	15,885,448.00	-4.4%
10) TOTAL, EXPENDITURES			16,625,105.00	15,885,448.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,880,780.00)	(877,209.00)	-53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	693,417.86	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			693,417.86	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

37 68346 0000000
Form 51

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,187,362.14)	(877,209.00)	-26.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,205,484.00	11,018,121.86	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,205,484.00	11,018,121.86	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,205,484.00	11,018,121.86	-9.7%
2) Ending Balance, June 30 (E + F1e)			11,018,121.86	10,140,912.86	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,018,121.86	10,140,912.86	-8.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 51

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,022,890.97	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,022,890.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(7,022,890.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,022,890.97	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,022,890.97	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,612,890.97	0.00	-100.0%
Other Debt Service - Principal		7439	2,410,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,022,890.97	0.00	-100.0%
TOTAL, EXPENDITURES			7,022,890.97	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,022,890.97	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,022,890.97	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,022,890.97	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,022,890.97	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,022,890.97	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,022,890.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,022,890.97	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,022,890.97	0.00	-100.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	0.00	0.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.0%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Items			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 52

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	854,216.78	858,350.00	0.5%
5) TOTAL, REVENUES			854,216.78	858,350.00	0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,294,278.52	720,000.00	-68.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,294,278.52	720,000.00	-68.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,440,061.74)	138,350.00	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	45,000.00	50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	45,000.00	50.0%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,410,061.74)	183,350.00	-113.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(11,333,615.06)	(12,743,676.80)	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(11,333,615.06)	(12,743,676.80)	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(11,333,615.06)	(12,743,676.80)	12.4%
2) Ending Net Position, June 30 (E + F1e)			(12,743,676.80)	(12,560,326.80)	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(12,743,676.80)	(12,560,326.80)	-1.4%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	418,006.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,841.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	615,038.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,058,886.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,284.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	13,799,266.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			13,802,562.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			(12,743,676.80)		

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,750.26	8,350.00	-57.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	615,024.97	675,000.00	9.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	219,441.55	175,000.00	-20.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			854,216.78	858,350.00	0.5%
TOTAL, REVENUES			854,216.78	858,350.00	0.5%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

ITEM 21

San Dieguito Union High
San Diego County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

37 68346 0000000
Form 67

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,294,278.52	720,000.00	-68.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,294,278.52	720,000.00	-68.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,294,278.52	720,000.00	-68.6%

ITEM 21

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

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	30,000.00	45,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	45,000.00	50.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	45,000.00	50.0%

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
Self-Insurance Fund
Expenses by Function37 68346 0000000
Form 67

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	854,216.78	858,350.00	0.5%
5) TOTAL, REVENUES			854,216.78	858,350.00	0.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,294,278.52	720,000.00	-68.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,294,278.52	720,000.00	-68.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,440,061.74)	138,350.00	-109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	45,000.00	50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	45,000.00	50.0%

ITEM 21

San Dieguito Union High
San Diego CountyUnaudited Actuals
Self-Insurance Fund
Expenses by Function37 68346 0000000
Form 67

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,410,061.74)	183,350.00	-113.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(11,333,615.06)	(12,743,676.80)	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(11,333,615.06)	(12,743,676.80)	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(11,333,615.06)	(12,743,676.80)	12.4%
2) Ending Net Position, June 30 (E + F1e)			(12,743,676.80)	(12,560,326.80)	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(12,743,676.80)	(12,560,326.80)	-1.4%

ITEM 21

San Dieguito Union High
San Diego County

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

37 68346 0000000
Form 67

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Net Position		0.00	0.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 30, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: SAFETY UPDATE / APPROVAL OF AGREEMENT

EXECUTIVE SUMMARY

This safety update is being provided to keep the Board apprised of the work that is being done district wide to improve the physical safety of our schools in an effort to ensure that everyone on our campuses are safe.

At the August 16, 2018 Board meeting, the Board approved the establishment of a District Safety and Wellness Ad hoc committee. The committee held its first meeting to discuss the purpose and direction. The committee will summarize the information from that meeting and will begin next steps on establishing member participation.

We have been busy over the summer working on the completion of some of our physical safety initiatives. Cameras have been installed on the Torrey Pines High School campus. This is our pilot site and as we work through the first few months of school, we will look at prioritization of the remaining school sites.

The new visitor identification system, Raptor, has been installed across all campuses. We are working on finalizing procedures and then will begin training across the district. Until the training is conducted, all sites will continue to check in visitors as they have in the past.

The Sandy Hook Promise initiative has been presented to all Principals. We will be working this school year on "Say Something", "Start with Hello", and "know the Signs", aspects of the program.

Say Something is an education and awareness program that provides tools and practices to:

- Recognize the signs & signals of a potential threat – especially in social media
- Teach and instill in participants how to take action
- Drive awareness and reinforce the need to Say Something

ITEM 22

Start With Hello (SWH) is designed to bring individuals and communities together to foster looking out for and caring for one another. SWH asks students, educators, parents and other community leaders who interact with children to take a simple, yet incredibly powerful action at lunch – making sure that no one eats alone.

Sandy Hook Promise's Know the Signs prevention programs teach youth and adults how to identify, intervene and get help for individuals at-risk of harming themselves or others. This guide provides an overview of the "signs and signals" to look for and what to do when you see them.

Each year, site leaders provide our students with school wide expectations via assemblies or classroom meetings. These conversations center around school rules and digital citizenships. This year, a point of emphasis will be the FBI's program, #thinkbeforeyoupost. Administrators are using this platform to educate our students on the consequences of posting hoax threats to schools and other public places and reminds them that these hoax threats are not a joke and will be taken seriously.

RECOMMENDATION:

A. SAFETY UPDATE

Staff will provide an update at the meeting.

B. APPROVAL OF AGREEMENT

It is recommended that the Board approve entering into the contract with PBK Architects, to provide architectural/engineering services for perimeter security at Canyon Crest Academy during the period September 14, 2018 through completion, in an amount not to exceed \$24,000.00, to be expended from Mello-Roos Funds, and authorize Douglas B. Gilbert, Tina Douglas or Larry Perondi to execute the agreement.

FUNDING SOURCE:

As indicated above.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**SAFETY UPDATE - PROFESSIONAL SERVICES REPORT****Board Meeting Date: 09/13/18**

<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>
09/14/18 – Completion	PBK Architects	To provide architectural/engineering services for perimeter security at Canyon Crest Academy	Mello-Roos	\$24,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 29, 2018

BOARD MEETING DATE: September 13, 2018

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

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: **ADOPTION OF RESOLUTION AUTHORIZING PREPAYMENT OF CERTAIN OUTSTANDING INDEBTEDNESS OF COMMUNITY FACILITIES DISTRICT NO. 94-1; ADOPTION OF RESOLUTIONS AUTHORIZING THE ISSUANCE AND SALE OF COMMUNITY FACILITIES DISTRICT NO. 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, 99-3, and 03-1 SPECIAL TAX REVENUE BONDS; PRESCRIBING THE TERMS OF SALE; AND APPROVING FORMS OF DOCUMENTS AND AUTHORIZING EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS**

EXECUTIVE SUMMARY

As noted in the September 15, 2016 board package for the approval of the 2016 Subordinate Special Tax Bonds (2016 Bonds), and as presented in the September 14, 2017 Facilities Board Workshop, the District intends to refund the remaining 2006 Revenue Refunding Bonds, remarketed in 2008, on a parity basis with the 2016 Bonds.

History

The first community facilities district (CFD) was formed in 1994 pursuant to the Mello-Roos Act as a means to mitigate the impact of new development on the school district. Since 1994, the District has formed eight additional CFDs, the last in 2003, as development has spread across the 85 square miles the District serves.

As a reminder, developers have the option to pay their school impact mitigation upfront or participate in a CFD either through formation of a new CFD or annexing their development into an existing CFD. Should a developer choose to form or annex into an existing CFD, an election is held among the affected property owners. The ballot authorizes the formation or annexation into a CFD, the levy of special tax, and the issuance of bonds.

Developers who choose to place their properties into a CFD are required to disclose the special tax obligation to future homeowners.

ITEM 23

As well, while each of the nine District's CFDs are unique, a common thread among them provide developers and future homeowners with certainty; a special tax obligation of 35 years, that cannot be extended, starting in the fiscal year following the issuance date of the building permit, and a fixed annual special tax that does not inflate with building costs over time. Therefore, the CFD annual special tax never increases beyond its stated maximum, and always expires after 35 years regardless of bond debt or term.

Purpose

The District's long term school facilities masterplan provides for safe, modern schools to prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools, construction of and upgrading school facilities, including classrooms, science labs, and learning commons to support instruction.

As a gentle reminder, attached are pages from the September 14, 2017 Facilities Board Workshop discussing the History of Financing for Prop AA. As the Board may remember the Prop AA bond financing plan has evolved to address two opposing factors:

- Improved assessed valuation created more capacity to issue bonds.
- Board direction to restrict general obligation (GO) bond terms to 25 years without the use of capital appreciation bonds reduced bonding capacity.

The net effect has been a lengthening of the timeline for Prop AA GO bond issuance and construction with the savings from shorter terms on current interest bonds being offset by inflation incurred in estimated construction costs over a longer term of issuance.

As illustrated at the workshop, the projection in 2017 revealed that the result would save taxpayers \$585 million in reduced interest costs, but also the possibility of an additional \$67.7 million needed to complete all Prop AA projects due to escalation (aka the corrosive effect of inflation) because of the counter effect of extending the construction program term from 2013-2019 to 2013-2035.

As well, it was noted as assessed valuation within the District continues to outpace our conservative projection of 4%, additional escalation costs could be reduced as the ability to issue bonds sooner than expected, shrinking the 2013-2035 timeframe, would help as displayed between the Plan Years of 2016 and 2017. Also, the use of other sources of funding, including PTSA, County of San Diego, North City West JPA, and proceeds from the 2016 Special Tax Bond have helped to move Prop AA projects forward saving on future escalation costs. As reported at the July 2018 Independent Citizens Oversight Committee meeting, approximately \$20.7 million of other sources of funding have been secured to help offset the additional escalation cost.

Therefore, it is recommended that approximately \$10 million of the approximately \$16.1 million in project fund proceeds from the refunding program will go towards supplementing Prop AA projects at both the Torrey Pines High School and Oak Crest Middle School sites, with the balance further addressing growth and needed athletic field improvements. Please see attached site plans.

- Torrey Pines High School
 - Growth
 - 2 New Digital Art Classrooms - Growth and Art Classrooms.

ITEM 23

- Prop AA
 - Modernization of the existing Industrial Arts Building to create a general classroom, a Maker Space, 3 Art Classrooms, an additional Culinary Arts classroom, and to relocate Food Service to a permanent structure at the center of campus.
- Athletic Needs
 - Press Box replacement for certification by the Division of State Architect, and athletic field improvements for parity and handicap accessibility.
- Oak Crest Middle School
 - Prop AA
 - Modernization to existing buildings C, D, E, F, G, I, K, M, N, locker rooms and Crest Hall envelopes, such as door hardware, painting, and mechanical screening, as well as interior improvements of flooring and paint as needed.

Proposed Framework

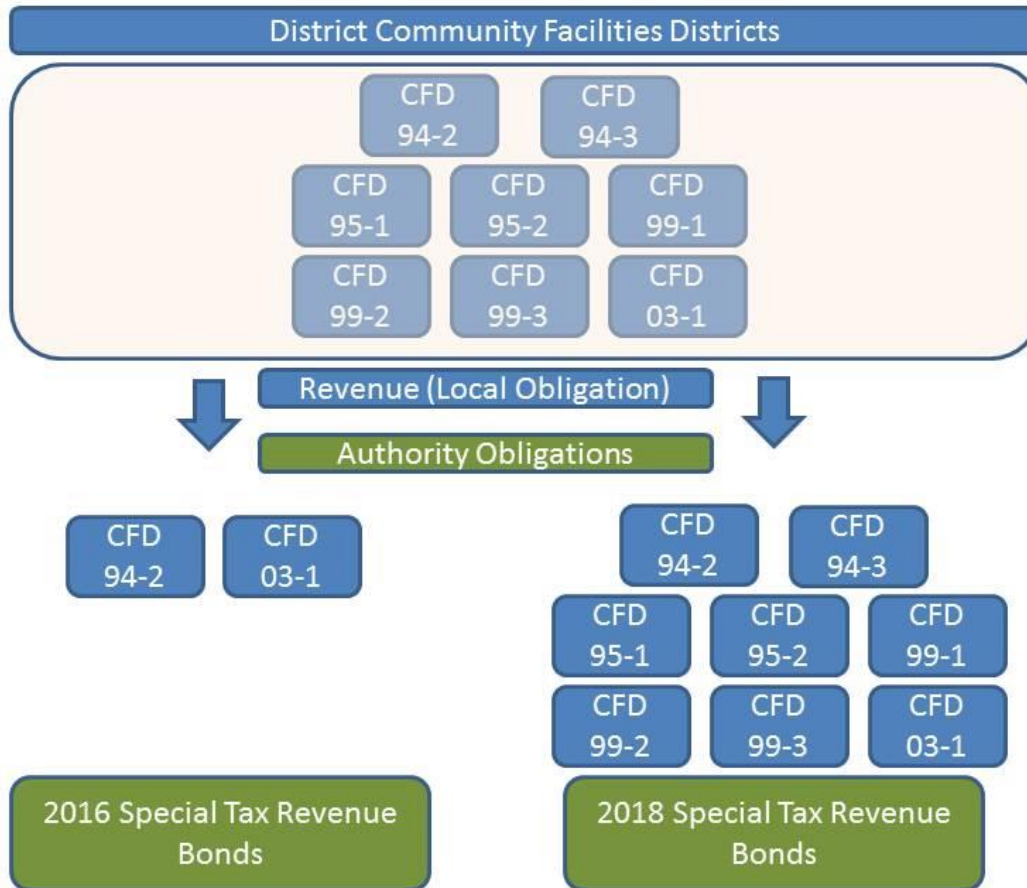
Staff has been working closely with Fieldman, Rolapp & Associates, Inc. (Financial Advisor), Stradling, Yocca, Carlson & Rauth (Bond Counsel), Orrick, Herrington & Sutcliffe LLP, Laura Romano (District Counsel), Piper Jaffray & Co. (Underwriter), Willdan Financial Services (Special Tax Consultant and Dissemination Agent), and Koppel & Gruber Public Finance (Verification Consultant), collectively the Finance Team, to develop a sound framework to provide the financing.

The proposed refunding program will:

- rely upon eight of the existing nine CFDS, CFDs 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, 99-3 and 03-1,
- exclude CFD 94-1 consisting of 8 parcels and only \$6,400 in annual revenue. Its small size makes it too likely to default as only one homeowner would need to be delinquent.
- take into consideration that CFDs 94-2 and 03-1 are also obligated to the 2016 Bonds.

As with the 2016 Bonds and as illustrated below, an obligation is created between the CFDs and the San Dieguito School Facilities Financing Authority to provide a source of revenue to the Authority by which it may issue and repay bonds.

ITEM 23



The local obligation has the following elements:

- Coverage of 101.5%, or in other words, provides 98.5% of existing tax roll revenue to pay the local obligation to the Authority. The remaining 1.5% of tax roll revenue is available to:
 - offset taxpayer delinquencies, long standing at .5 to 1%, to avoid default at the local level,
 - create a local CFD reserve, and
 - accumulate to fund future capital school projects;
- Is sized to provide the Authority with a typical coverage of 110%, meaning that the revenue provided in any year of the term of the 2018 Special Tax Revenue Bond (2018 Bond) is at least 10% more than its debt service payment.
 - The coverage provides investors with certainty of repayment, as it reduces the risk of default
 - Any excess coverage is returned to the CFDs for administration expenses of the CFDs as well as accumulates to fund future capital school projects;
- Is sized to provide the Authority with the ability to issue an upper principal limit amount to be borrowed of \$91.5 million, though the market conditions as of August 15, 2018 indicate a potential principal need of only \$72.3 million in order to complete the refunding.
- The repayment term for the CFDs, in total, is 30 years.
- Allows the refunding program to have net present value savings of approximately \$2.15 million.

ITEM 23

Furthermore, good faith estimates for each of the 8 CFDs to be borrowed against is provided as Exhibit A to their resolution. Good faith estimates include the estimated principal amount, true interest cost, finance charge, amount of proceeds, and total payment amount, and in part, are summarized on Page 1 of the Sources and Uses of Funds attached.

Resolutions

A total of nine resolutions will be proposed to be adopted at this District Board meeting.

The first resolution approves the authorization of prepayment of the outstanding indebtedness of CFD 94-1.

The balance of the resolutions approves, in preliminary form, the documents related to the issuance of Special Tax Revenue Bonds, Series 2018 for San Dieguito Union High School Community Facilities District 94-2, 94-3, 95-1, 95-2, 99-1, 99-2, 99-3, and 03-1 separately. When these resolutions are adopted, the Board of Trustees will be approving, for each CFD, the following financing documents, in preliminary form (none of which are to be signed at this meeting).

- Indenture (for CFD 94-2 and 03-1 First Supplemental Indenture) – In simple terms, the indenture is an agreement made between a bond issuer (the CFD) and a trustee (U.S. Bank) that represents the bondholder's interests by highlighting the rules and responsibilities that each part must adhere to.
- Local Obligation Purchase Contract – The contract provides for terms for the sale of each CFD's local obligations in a maximum cumulative aggregated principal amount of \$91.3 million to the San Dieguito School Facilities Financing Authority, and for the Authority to purchase the local obligations.
- Continuing Disclosure Certificate – The Certificate is required to satisfy the disclosure requirements of Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 ("Rule 15c2-12") and is included as an appendix to the Preliminary Official Statement (attached).

SUPPORTING DOCUMENTATION FOR RESOLUTIONS A-I ARE POSTED SEPARATELY AND CAN BE VIEWED AT THE FOLLOWING LINK:

[CFD Resolutions A - I](#)

RECOMMENDATION:

It is recommended that the Board:

- A. Adopt Resolution Authorizing Prepayment of Certain Outstanding Indebtedness Of Community Facilities District No. 94-1 And the Execution of Necessary Documents and Certificates in Connection Therewith And Certain Related Actions
- B. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 94-2 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving

ITEM 23

Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.

- C. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 94-3 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- D. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 95-1 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- E. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 95-2 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- F. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 99-1 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- G. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 99-2 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- H. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 99-3 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.
- I. Adopt Resolution Authorizing The Issuance And Sale Of Community Facilities District No. 03-1 Special Tax Revenue Bonds; Prescribing The Terms of Sale; And Approving Forms Of Documents And Authorizing Execution of Necessary Documents And Certificates And Related Actions.

History of Financing

- ▶ Bond financing plan has evolved over time to address two opposing factors:
 - ▶ Improved assessed valuation created more capacity to issue bonds
 - ▶ Board direction to restrict bond terms to 25 years without the use of capital appreciation bonds (CABs) reduced bonding capacity

- ▶ Net effect has been a lengthening of the timeline for bond issuance and construction:
 - ▶ Savings from shorter terms on current interest bonds (CIBs) is offset by inflation incurred in estimated construction costs

ITEM 23

Financing Plan Evolution

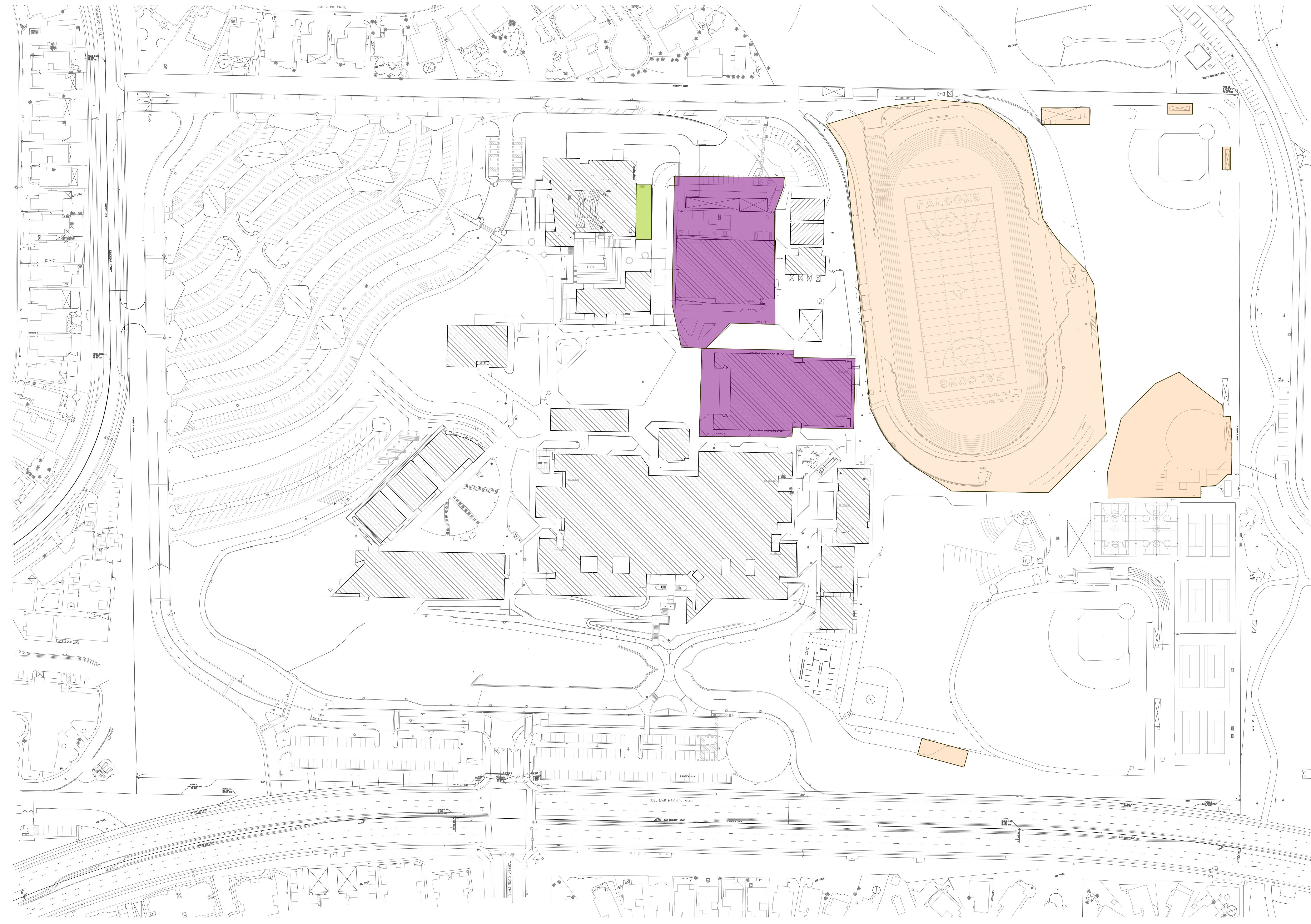
Plan Year	Series A	Series B	Series C	Series D	Series E	Series F	Series G	Total Par	Total Debt Service
2012	\$160,000,000 (est. 2013)	\$125,000,000 (est. 2015)	\$100,000,000 (est. 2017)	\$64,000,000 (est. 2019)	\$	\$	\$	\$449,000,000	\$1,257,200,000
2013	\$160,000,000 2013	\$125,000,000 (est. 2015)	\$75,000,000 (est. 2018)	\$89,000,000 (est. 2023)	\$	\$	\$	\$449,000,000	\$1,034,820,370
2015	\$160,000,000 2013	\$117,040,000 2015	\$75,002,511 (est. 2018)	\$96,957,489 (est. 2024)	\$	\$	\$	\$449,000,000	\$918,505,996
2016	\$160,000,000 2013	\$117,040,000 2015	\$62,000,000 2016	\$8,000,000 (est. 2018)	\$30,000,000 (est. 2021)	\$27,000,000 (est. 2025)	\$44,960,000 (est. 2035)	\$449,000,000	\$768,718,945
2017*	\$160,000,000 2013	\$117,040,000 2015	\$62,000,000 2016	\$22,500,000 (est. 2018)	\$22,500,000 (est. 2021)	\$25,000,000 (est. 2025)	\$39,960,000 (est. 2035)	\$449,000,000	\$739,840,860

Note: Highlighted indicates actual issuances

Plan Year	Estimated Total Interest Cost of Plan	Payback Ratio: 1	Type	Additional Escalation	Time	Net Savings to Taxpayers
2012	\$808,200,000	2.8	CIB/CAB	\$	2013-2019	\$
2013	\$585,820,370	2.3	1 st CIBw/CIB/CAB	\$32,276,559	2013-2023	\$254,656,189
2015	\$469,505,996	2.0	1 st & 2 nd CIBw/CIB/CAB	\$40,663,259	2013-2024	\$379,357,263
2016	\$319,718,945	1.7	All CIB	\$74,629,605	2013-2035	\$563,110,660
2017*	\$290,840,860	1.6	All CIB	\$67,659,375	2013-2035	\$585,018,515

*Projected





San Dieguito
Union High School District



**TORREY PINES HIGH SCHOOL:
Draft Masterplan 2018**

- Prop AA: New Construction and Modernization - 3 New Art Classrooms in order to remove existing 3 leased art interim housing classrooms. Modernization of existing IV Building to include a general classroom, an additional Culinary Arts classroom, Maker Space classroom, and relocation of food service to south-west corner. Structural Improvements to existing gymnasium and locker room improvements.
- Athletics: Parity/ADA enhancements
- New Construction for growth - 2 new Digital Arts Classrooms


SCHOOL STATISTICS			
Grades:	9-12	TPHS CAPACITY (Projected)	
2017/2018 Enrollment:	2421	Permanent Teaching Stations	105
Year Built:	1974	Remove Leased Portables	-3
Modernization:	2004, 2013-2016	Add teaching stations (IV Bldg Mod.)	3
Site Acreage (PM):	59.87	Add teaching Stations (IV Bldg Exp.)	3
# Portables Owned	4	Add teaching stations (Digital Arts)	2
# Portables Leased	3	Portables (Owned and Leased)	7
Existing Parking:	+/- 880	Total Teaching Stations	117
Projected Enrollment (2021)	2735		



San Dieguito
Union High School District



Oak Crest Middle School
Draft Masterplan 2018

 Prop AA: Modernization including exterior paint, door hardware, and mechanical screens in addition to interior paint and floor finishes

SCHOOL STATISTICS			
Grades:	7-8	OCMS CAPACITY (Projected)	
2017/2018 Enrollment:	702	Permanent Teaching Stations	29
Year Built:	1957	Adjustments	0
Modernization:	2000-2002	Portables (Owned)	4
Site Acreage (PM):	18	Modulars (Owned)	10
# Portables Owned	4		
# Modulars Owned	10		
Existing Parking:	+/- 96	Total Teaching Stations	43
Projected Enrollment (2021)	825		

SOURCES AND USES OF FUNDS

San Dieguito School Facilities Financing Authority
2018 Local Obligation Bonds
Market Conditions as of August 15, 2018
Preliminary; Subject to Change

	CFD 94-1	CFD 94-2 (3)	CFD 94-3	CFD 95-1	CFD 95-2	CFD 99-1	CFD 99-2	CFD 99-3	CFD 03-1	2016 Escrow	Total
Sources:											
Bond Proceeds:											
Par Amount		19,325,000.00	6,040,000.00	27,830,000.00	5,725,000.00	6,670,000.00	275,000.00	920,000.00	11,680,000.00		78,465,000.00
Premium		1,404,214.50	428,484.70	1,958,950.55	375,785.00	428,302.00	18,745.25	63,184.75	738,921.05		5,416,587.80
		20,729,214.50	6,468,484.70	29,788,950.55	6,100,785.00	7,098,302.00	293,745.25	983,184.75	12,418,921.05		83,881,587.80
Other Sources of Funds:											
Prior DSRF Release (1)	63,421.86	800,000.00									863,421.86
Escrow Funds for 2016 Bonds (2)										304,870.00	304,870.00
	63,421.86	800,000.00								304,870.00	1,168,291.86
	63,421.86	21,529,214.50	6,468,484.70	29,788,950.55	6,100,785.00	7,098,302.00	293,745.25	983,184.75	12,418,921.05	304,870.00	85,049,879.66
Uses:											
Project Fund Deposits:											
Building Fund	1.05	370,353.14	3,314.97	4,713,346.88	2,580,528.45	2,881,913.55	57,036.68	158,682.63	5,351,917.23		16,117,094.58
Refunding Escrow Deposits:											
Cash Deposit	0.81	0.09	0.93	0.50	0.56	0.03	0.67	0.13	0.36		4.08
SLGS Purchases	63,420.00	21,060,346.00	6,434,378.00	24,933,731.00	3,491,071.00	4,182,386.00	235,306.00	819,812.00	7,007,461.00	304,870.00	68,532,781.00
	63,420.81	21,060,346.09	6,434,378.93	24,933,731.50	3,491,071.56	4,182,386.03	235,306.67	819,812.13	7,007,461.36	304,870.00	68,532,785.08
Delivery Date Expenses:											
Cost of Issuance		98,515.27	30,790.80	141,872.17	29,184.99	34,002.42	1,401.90	4,689.99	59,542.46		400,000.00
	63,421.86	21,529,214.50	6,468,484.70	29,788,950.55	6,100,785.00	7,098,302.00	293,745.25	983,184.75	12,418,921.05	304,870.00	85,049,879.66

Notes:

- (1) A portion of the Prior DSRF Release is being utilized to repay in full the CFD 94-1 Bonds
- (1) At least \$505,000 of the Prior DSRF Release should be applied to the CFD 94-2 to maintain the coverage
- (2) A portion of the Prior DSRF Release is being utilized to defease some of the 2016 Bonds related to CFD 94-2
- (3) Accounts for a portion of 2016 Bonds related to the CFD that get called away

PRELIMINARY OFFICIAL STATEMENT DATED _____, 2018

NEW ISSUE-FULL BOOK ENTRY

INSURED RATING: “ ___ ”
UNDERLYING RATING: S&P: “ ___ ”
(See “MISCELLANEOUS – Ratings” herein)

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California (“Bond Counsel”), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See “TAX MATTERS” herein with respect to tax consequences concerning the Bonds.

\$(PAR)*
SAN DIEGUITO SCHOOL FACILITIES FINANCING AUTHORITY
SPECIAL TAX REVENUE BONDS
SERIES 2018

Due: March 1 as shown on inside cover

Dated: Date of Delivery

The San Dieguito School Facilities Financing Authority Special Tax Revenue Bonds, Series 2018 (the “Bonds”) are being issued by the San Dieguito School Facilities Financing Authority (the “Authority”) to acquire certain special tax obligations (the “Local Obligations”) of community facilities districts (the “Series 2018 Districts”) formed by the San Dieguito Union High School District (the “School District”). The Local Obligations are being issued to (i) prepay all outstanding obligations under the Prior JPA Loan Agreement (as defined herein), (ii) finance certain school facilities of benefit to the Series 2018 Districts, (iii) purchase a debt service reserve insurance policy for deposit into a reserve fund for the Bonds, and (iv) pay certain costs of issuance of the Local Obligations and the Bonds. See “FINANCING PLAN.”

The Bonds are payable solely from Revenues (defined herein) pledged by the Authority pursuant to that certain Trust Agreement, dated as of December 1, 2016, as amended and supplemented by the First Supplemental Trust Agreement, dated as of [_____] 1, 2018] (together, the “Trust Agreement”), by and between the Authority and U.S. Bank National Association, as trustee (the “Trustee”). Revenues consist primarily of special taxes levied in the Series 2018 Districts and paid to the Authority as debt service on the Local Obligations. See “SECURITY FOR THE BONDS – Revenues; Flow of Funds.”

The Bonds will be issued in denominations of \$5,000 or any integral multiple thereof. Interest on the Bonds is payable semiannually on each March 1 and September 1, commencing September 1, 2019. The Bonds will be initially issued only in book-entry form and registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (“DTC”), which will act as securities depository of the Bonds. Principal and interest (and premium, if any) on the Bonds is payable by the Trustee to DTC, which remits such payments to its Participants for subsequent distribution to the beneficial owners of the Bonds. See “THE BONDS – General” and – Book-Entry Only System” herein.

The Bonds are subject to redemption prior to maturity as described herein. See “THE BONDS – Redemption.”

The Authority has applied for a municipal bond insurance policy for the scheduled payment of principal of and interest on the Bonds when due, which, if purchased, would be issued concurrently with the delivery of the Bonds.

CERTAIN EVENTS COULD AFFECT THE ABILITY OF THE AUTHORITY TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS WHEN DUE. THE PURCHASE OF THE BONDS INVOLVES SIGNIFICANT INVESTMENT RISKS, AND THE BONDS MAY NOT BE SUITABLE INVESTMENTS FOR MANY INVESTORS. SEE THE SECTION OF THIS OFFICIAL STATEMENT ENTITLED “SPECIAL RISK FACTORS” FOR A DISCUSSION OF CERTAIN RISK FACTORS THAT SHOULD BE CONSIDERED, IN ADDITION TO THE OTHER MATTERS SET FORTH HEREIN, IN EVALUATING THE INVESTMENT QUALITY OF THE BONDS.

Maturity Schedule
(see inside cover)

The Bonds will be offered when, as and if issued and received by the Underwriter, subject to the approval as to their legality by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, as Bond Counsel to the Authority. Certain legal matters will be passed upon for the Authority and the School District by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, and for the Underwriter by Orrick, Herrington & Sutcliffe LLP, San Francisco, California. It is anticipated that the Bonds in definitive form will be available for delivery through the facilities of DTC or its agent on or about _____, 2018.

[Piper logo]

Dated: _____, 2018.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold, nor may offers to buy them be accepted, prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to buy, nor shall there be any sale of, these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful.

ITEM 23

* Preliminary, subject to change.

MATURITY SCHEDULE*

SERIES 2018A

\$ _____ **Serial Bonds**

<u><i>Maturity (March 1)</i></u>	<u><i>Principal Amount</i></u>	<u><i>Interest Rate</i></u>	<u><i>Yield</i></u>	<u><i>CUSIP† No.</i></u>
----------------------------------	--------------------------------	-----------------------------	---------------------	--------------------------

\$ _____% **Term Bonds due March 1, 20__**, Priced to yield _____% **CUSIP† No.**

* Preliminary, subject to change.

† CUSIP is a registered trademark of the American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, managed by S&P Capital IQ on behalf of the American Bankers Association. This data is not intended to create a database and does not serve in any way as a substitute for the CUSIP Service Bureau. CUSIP® numbers are provided for convenience of reference only. Neither the Authority nor the Underwriter takes any responsibility for the accuracy of such numbers.

**SAN DIEGUITO SCHOOL FACILITIES FINANCING AUTHORITY
GOVERNING BOARD**

Beth Hergesheimer
Chair

Maureen "Mo" Muir
Vice Chair

Joyce Dalessandro
Member

Amy Herman
Member

John Salazar
Member

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

Beth Hergesheimer
President

Maureen "Mo" Muir
Vice President

Joyce Dalessandro
Clerk

Amy Herman
Trustee

John Salazar
Trustee

SCHOOL DISTRICT ADMINISTRATORS

Larry Perondi
Interim Superintendent

Tina M. Douglas
Associate Superintendent, Business Services

John Addleman
Executive Director, Planning Services

BOND COUNSEL

Stradling Yocca Carlson & Rauth, a Professional Corporation
San Francisco, California

FINANCIAL ADVISOR

Fieldman, Rolapp & Associates, Inc.
Irvine, California

CFD Administrator

Willdan Financial Services
Temecula, California

TRUSTEE

U.S. Bank National Association
Los Angeles, California

ITEM 23

Investment in the Bonds involves risks which are not appropriate for certain investors. Therefore, only persons with substantial financial resources (in net worth or income) who understand those risks should consider such an investment.

Except where otherwise indicated, all information contained in this Official Statement has been provided by the San Dieguito School Facilities Financing Authority, San Dieguito Union High School District and Community Facilities Districts formed by San Dieguito Union High School District. No dealer, broker, salesperson or other person has been authorized by the Authority, the School District, the Community Facilities Districts, the Trustee or the Underwriter to give any information or to make any representations in connection with the offer or sale of the Bonds other than those contained herein; and, if given or made, such other information or representations must not be relied upon as having been authorized by the Authority, the School District, the Community Facilities Districts, the Trustee or the Underwriter. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

The information set forth herein which has been obtained from third party sources is believed to be reliable but is not guaranteed as to accuracy or completeness by the Community Facilities Districts, the School District or the Authority. This Official Statement is not to be construed as a contract with the purchasers or Owners of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact.

The Underwriter has provided the following sentence for inclusion in this Official Statement:

The Underwriter has reviewed the information in this Official Statement in accordance with, and as a part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the Authority, the School District, the Community Facilities Districts or any other parties described herein since the date hereof. All summaries of the Trust Agreement or other documents are made subject to the provisions of such documents respectively and do not purport to be complete statements of any or all of such provisions. Reference is hereby made to such documents on file with the School District for further information in connection therewith.

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as "plan," "expect," "estimate," "project," "budget" or other similar words.

The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The Authority does not plan to issue any updates or revisions to the forward-looking statements set forth in this Official Statement. The Authority is obligated to provide continuing disclosure for certain historical information only. See the caption "MISCELLANEOUS – Continuing Disclosure" herein.

IN CONNECTION WITH THE OFFERING OF THE BONDS, THE UNDERWRITER MAY OVERALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF SUCH BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

THE BONDS HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, IN RELIANCE UPON AN EXEMPTION CONTAINED IN SUCH ACT. THE BONDS HAVE NOT BEEN REGISTERED OR QUALIFIED UNDER THE SECURITIES LAWS OF ANY STATE.

TABLE OF CONTENTS

Page

INTRODUCTION 1

 Financing Purpose 1

 The Bonds; The Local Obligations 2

 Bond Insurance..... 3

 Legal Authority 3

 Sources of Payment for the Bonds and the Local Obligations 3

 Description of the Bonds 4

 The School District..... 4

 The Authority 5

 Professionals Involved in the Offering..... 5

 Continuing Disclosure..... 5

FINANCING PLAN 6

 Purpose of Issue and the Refunding Plan 6

 Estimated Sources and Uses of Funds 6

THE BONDS 9

 General Provisions 9

 Redemption 9

 Payment, Registration, Transfer and Exchange of Bonds 11

 Book-Entry Only System 12

 Estimated Debt Service Schedules: Bonds and Local Obligations 12

 Debt Service Coverage for the Bonds 15

 Debt Service Coverage on the Local Obligations 16

SECURITY FOR THE BONDS 25

 General 25

 Revenues; Flow of Funds 25

 Description of Local Obligations 26

 Payment of the Local Obligations 27

 Special Tax Authorization..... 29

 Rates and Methods 29

 Foreclosure of Special Tax Liens 45

 Additional Bonds..... 46

THE COMMUNITY FACILITIES DISTRICTS 47

 Combined Community Facilities Districts 47

 CFD No. 94-2..... 52

 CFD No. 94-3..... 58

 CFD No. 95-1 63

 CFD No. 95-2..... 68

 CFD No. 99-1 73

 CFD No. 99-2..... 78

 CFD No. 99-3..... 83

 CFD No. 03-1 88

THE SCHOOL DISTRICT..... 93

 General 93

 Administration..... 93

 Enrollment Trends..... 94

 General Economic and Demographic Information Regarding the School District 94

ITEM 23

SPECIAL RISK FACTORS95

 Risks of Real Estate Secured Investments Generally95

 The Bonds are Limited Obligations of the Authority95

 No Obligation of School District.....95

 Property Values96

 Natural Disasters96

 Hazardous Substances96

 Parity Taxes and Special Assessments97

 Payment of the Special Tax is not a Personal Obligation of the Owners97

 Disclosures to Future Purchasers97

 Special Tax Delinquencies98

 Insufficiency of Special Taxes98

 FDIC/Federal Government Interests in Properties99

 Bankruptcy and Foreclosure.....100

 No Acceleration Provision100

 Limitations on Remedies.....100

 Loss of Tax Exemption101

 Limited Secondary Market101

 Proposition 218101

 Ballot Initiatives103

TAX MATTERS.....103

LEGAL MATTERS.....105

 Absence of Litigation105

 Legal Opinion.....105

FINANCIAL ADVISOR105

MISCELLANEOUS106

 Ratings.....106

 Underwriting106

 Continuing Disclosure.....106

 Additional Information.....107

APPENDIX A SUMMARY OF PRINCIPAL LEGAL DOCUMENTS.....A-1

APPENDIX B RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE
COMMUNITY FACILITIES DISTRICTSB-1

APPENDIX C REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION.....C-1

APPENDIX D FORM OF BOND COUNSEL OPINIOND-1

APPENDIX E FORM OF CONTINUING DISCLOSURE AGREEMENT.....E-1

APPENDIX F DTC AND THE BOOK-ENTRY-ONLY SYSTEMF-1

APPENDIX G SPECIMEN MUNICIPAL BOND DEBT SERVICE RESERVE INSURANCE
POLICYG-1

OFFICIAL STATEMENT

[\$[PAR]*
SAN DIEGUITO SCHOOL FACILITIES FINANCING AUTHORITY
SPECIAL TAX REVENUE BONDS
SERIES 2018

INTRODUCTION

The purpose of this Official Statement, which includes the cover page and Appendices hereto (the “Official Statement”), is to provide certain information concerning the sale and issuance of the San Dieguito School Facilities Financing Authority Special Tax Revenue Bonds, Series 2018 (the “Bonds”).

This Introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of the Bonds to potential investors is made only by means of the entire Official Statement.

Capitalized terms not defined herein shall have the meaning set forth in Appendix A hereto. See Appendix A – “SUMMARY OF PRINCIPAL LEGAL DOCUMENTS.”

Financing Purpose

Purpose of the Bonds. The Bonds are being issued by the San Dieguito School Facilities Financing Authority (the “Authority”) to acquire the “Local Obligations” described below and purchase a debt service insurance policy for deposit into a reserve fund for the Bonds. The principal and interest payments on the Local Obligations to be received by the Authority are the primary source of repayment for the Bonds. See “FINANCING PLAN” herein.

Purpose of the Local Obligations. The Local Obligations are being issued by eight community facilities districts formed by the San Dieguito Union High School District (the “School District”): San Dieguito Union High School District Community Facilities District No. 94-2 (“CFD No. 94-2”); San Dieguito Union High School District Community Facilities District No. 94-3 (“CFD No. 94-3”); San Dieguito Union High School District Community Facilities District No. 95-1 (“CFD No. 95-1”); San Dieguito Union High School District Community Facilities District No. 95-2 (“CFD No. 95-2”); San Dieguito Union High School District Community Facilities District No. 99-1 (“CFD No. 99-1”); San Dieguito Union High School District Community Facilities District No. 99-2 (“CFD No. 99-2”); San Dieguito Union High School District Community Facilities District No. 99-3 (“CFD No. 99-3”); and San Dieguito Union High School District Community Facilities District No. 03-1 (“CFD No. 03-1” and, collectively with CFD No. 94-2, CFD No. 94-3, CFD No. 95-1, CFD No. 95-2, CFD No. 99-1, CFD No. 99-2 and CFD No. 99-3, the “Series 2018 Districts”). The Local Obligations are being issued to (i) prepay all outstanding obligations under that certain Loan Agreement, dated as of July 1, 2006, as amended by a First Amendment to Loan Agreement, dated May 15, 2008 (as amended, the “Prior JPA Loan Agreement”), by and among the San Dieguito Public Facilities Authority (the “Prior JPA”) and the Series 2018 Districts, (ii) finance certain school facilities of benefit to the Series 2018 Districts, and (iii) pay certain costs of issuance of the Local Obligations and the Bonds. See “FINANCING PLAN.”

* Preliminary, subject to change.

The Bonds; The Local Obligations

Bonds. The Bonds are payable from “Revenues,” as more completely defined below, generally consisting of revenues received by the Authority as the result of the payment of debt service on the Local Obligations, and amounts held in the funds and accounts established and held for the benefit of the Bonds under the Trust Agreement (as defined herein). The debt service on each series of Local Obligations is paid from the proceeds of special taxes levied on the taxable property related to such Local Obligations which are received by the School District. See “SECURITY FOR THE LOCAL OBLIGATIONS” and Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITY FACILITIES DISTRICTS.”

Local Obligations. The Local Obligations consist of the following eight separate series of bonds issued by community facilities districts formed by the School District:

CFD No. 94-2 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 94-2 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 94-2 Local Obligations”) being issued by CFD No. 94-2. The CFD No. 94-2 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 94-2. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 94-2” herein.

CFD No. 94-3 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 94-3 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 94-3 Local Obligations”) being issued by CFD No. 94-3. The CFD No. 94-3 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 94-3. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 94-3” herein.

CFD No. 95-1 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 95-1 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 95-1 Local Obligations”) being issued by CFD No. 95-1. The CFD No. 95-1 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 95-1. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 95-1” herein.

CFD No. 95-2 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 95-2 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 95-2 Local Obligations”) being issued by CFD No. 95-2. The CFD No. 95-2 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 95-2. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 95-2” herein.

CFD No. 99-1 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 99-1 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 99-1 Local Obligations”) being issued by CFD No. 99-1. The CFD No. 99-1 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 99-1. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 99-1” herein.

CFD No. 99-2 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 99-2 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 99-2 Local Obligations”) being issued by CFD No. 99-2. The CFD No. 99-2 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 99-2. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 99-2” herein.

CFD No. 99-3 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 99-3 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 99-3 Local Obligations”) being issued by CFD No. 99-3. The CFD No. 99-3 Local Obligations are payable

ITEM 23

from Special Taxes levied on taxable property in CFD No. 99-3. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 99-3” herein.

CFD No. 03-1 Local Obligations: \$_____ * San Dieguito Union High School District Community Facilities District No. 03-1 Special Tax Revenue Bonds, Series 2018 (the “CFD No. 03-1 Local Obligations”) being issued by CFD No. 03-1. The CFD No. 03-1 Local Obligations are payable from Special Taxes levied on taxable property in CFD No. 03-1. See “THE COMMUNITY FACILITIES DISTRICTS – CFD No. 03-1” herein.

*Preliminary and subject to change.

The CFD No. 94-2 Local Obligations, CFD No. 94-3 Local Obligations, CFD No. 95-1 Local Obligations, CFD No. 95-2 Local Obligations, CFD No. 99-1 Local Obligations, CFD No. 99-2 Local Obligations, CFD No. 99-3 Local Obligations and CFD No. 03-1 Local Obligations are collectively referred to in this Official Statement as the “Local Obligations.”

Bond Insurance

The District has applied for a municipal bond insurance policy for the scheduled payment of principal of and interest on the Bonds when due, which, if purchased, would be issued concurrently with the delivery of the Bonds.

Legal Authority

The Bonds. The Bonds are being issued under Article 4 of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California (the “Act”) and a Trust Agreement, dated as of December 1, 2016, as amended and supplemented by the First Supplemental Trust Agreement, dated as of [_____ 1, 2018] (together, the “Trust Agreement”), by and between the Authority and U.S. Bank National Association, as trustee (the “Trustee”).

The Local Obligations. The Local Obligations are being issued pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the “Mello-Roos Act”), and (i) in the case of CFD No. 94-2 and CFD No. 03-1, Indentures, each dated as of December 1, 2016, as amended and supplemented pursuant to First Supplemental Indentures, each dated as of [_____ 1, 2018], and (ii) in the case of the other Series 2018 Districts, six separate Indentures, each dated as of [_____ 1, 2018] (each, a “Local Obligation Indenture”), in each case by and between the applicable Series 2018 District and U.S. Bank National Association, as fiscal agent (the “Fiscal Agent”).

Sources of Payment for the Bonds and the Local Obligations

The Series 2016 Bonds (as defined herein) and the Bonds are secured by a first lien on and pledge of all of the Revenues. “Revenues” are defined in the Trust Agreement to include:

- (i) Eligible Local Obligations Revenues and all other amounts received by the Trustee as the payment of interest or premiums on, or the equivalent thereof;
- (ii) the payment or return of principal of, or the equivalent thereof, all Eligible Local Obligations, whether as a result of scheduled payments or Property Owner Prepayments or remedial proceedings taken in the event of a default thereon; and
- (iii) all investment earnings on any moneys held in the Funds or accounts established under the Trust Agreement, except the Rebate Fund.

ITEM 23

Pursuant to the Trust Agreement, “Local Obligations Revenues” means all moneys collected and received by the School District on account of Special Taxes securing the Eligible Local Obligations including amounts collected in the normal course via the County property tax roll and thereafter remitted to the District, Property Owner Prepayments, and amounts received by the District as a result of superior court foreclosure proceedings brought to enforce payment of delinquent installments, but excluding therefrom any amounts explicitly included therein on account of collection charges, administrative cost charges, or attorneys’ fees and costs paid as a result of foreclosure actions.

“Eligible Local Obligations” is defined in the Trust Agreement to mean, collectively, CFD No. 94-2 Local Obligations, CFD No. 94-3 Local Obligations, CFD No. 95-1 Local Obligations, CFD No. 95-2 Local Obligations, CFD No. 99-1 Local Obligations, CFD No. 99-2 Local Obligations, CFD No. 99-3 Local Obligations and CFD No. 03-1 Local Obligations or any special tax bonds, loans or other obligations issued by any Community Facilities District as set forth in a Supplemental Trust Agreement.

Local Obligations. Each Local Obligation will be payable from proceeds of the Special Tax received with respect to the applicable Series 2018 District. Pursuant to each Local Obligation Indenture, “Special Tax” means the special tax authorized to be levied and collected annually on all Taxable Land in the applicable Series 2018 District under and pursuant to the Mello-Roos Act. See “SECURITY FOR THE BONDS – Special Tax Authorization.

The Local Obligations are not cross-collateralized. In other words, Special Taxes from one Series 2018 District are not required to be used to cover any shortfall in the payment of debt service on the Local Obligation of another Series 2018 District.

Description of the Bonds

Payments. Interest is payable semiannually on each March 1 and September 1, commencing September 1, 2019. Principal of and premium, if any, on the Bonds shall be payable by the Trustee. See “THE BONDS – General Provisions” and “– Book-Entry Only System” herein.

Denominations. The Bonds will be issued in denominations of \$5,000 each or integral multiples thereof.

Redemption. The Bonds are subject to redemption prior to their maturity. See “THE BONDS – Redemption” herein.

Registration, transfers and exchanges. The Bonds will be issued as fully registered bonds, registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (“DTC”), and will be available to actual purchasers of the Bonds (the “Beneficial Owners”) under the book-entry system maintained by DTC. See “THE BONDS – Payment, Registration, Transfer and Exchange of Bonds” and “– Book-Entry Only System.”

The School District

The School District consists of approximately 85 square miles of territory in the northern portion of San Diego County (the “County”), California (the “State”). The School District educates students from five feeder elementary school districts: Encinitas, Cardiff, Solana Beach, Del Mar and Rancho Santa Fe. The School District operates five comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve. The School District also offers a continuation high school with an alternative education program for grades nine through twelve. Enrollment in the School District for grades seven through twelve was 13,063 students for the 2017-18 school year. See “THE SCHOOL DISTRICT.”

Neither the Bonds nor the Local Obligations are a debt of the School District, and no revenues of the School District are pledged to repayment of the Bonds or the Local Obligations.

The Authority

The Authority is a joint exercise of powers authority organized and existing pursuant to the Act. Its members are the School District and the California Statewide Communities Development Authority.

Professionals Involved in the Offering

All proceedings in connection with the issuance of the Bonds are subject to the approval of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, Bond Counsel. Willdan Financial Services is acting as CFD Administrator to the School District. U.S. Bank National Association, Los Angeles, California, will act as the Trustee for the Bonds, the Fiscal Agent for the Local Obligations and the Escrow Agent for the Series 2016 Bonds (as defined herein) being refunded. Piper Jaffray & Co. is acting as underwriter in connection with the issuance and delivery of the Bonds. Orrick, Herrington & Sutcliffe, LLP, is acting as counsel to the Underwriter. Fieldman, Rolapp & Associates, Inc. is acting as independent financial advisor in connection with the issuance of the Bonds.

Piper Jaffray & Co., the Underwriter, Stradling Yocca Carlson & Rauth, a Professional Corporation, and Orrick, Herrington & Sutcliffe, LLP will receive compensation contingent upon issuance of the Bonds.

Continuing Disclosure

The Authority will execute a Continuing Disclosure Agreement and will covenant therein for the benefit of holders and beneficial owners of the Bonds to provide certain financial information and operating data relating to the Authority and the Series 2018 Districts by not later than nine months following the end of its fiscal year (which currently would be by April 1 each year based upon the June 30 end of the Authority's fiscal year), commencing by April 1, 2019 with the report for the 2017-18 Fiscal Year (the "Annual Report"), and to provide notices of the occurrence of certain enumerated events. The Annual Report and notices of enumerated events will be filed by the Authority with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in the Annual Report and any notices of enumerated events is set forth in Appendix E – "FORM OF CONTINUING DISCLOSURE AGREEMENT." These covenants will be made in order to assist the Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) ("Rule 15c2-12"). See "MISCELLANEOUS – Continuing Disclosure."

FINANCING PLAN

Purpose of Issue and the Refunding Plan

Acquisition of the Local Obligations. The Authority is issuing the Bonds to purchase the Local Obligations and to purchase a debt service reserve insurance policy for deposit into a reserve fund for the Bonds.

Prepayment of Prior JPA Loan Agreement. Pursuant to the Local Obligation Indentures, certain proceeds of the Local Obligations, [along with other available moneys], will be used to prepay amounts due under the Prior JPA Loan Agreement and, in turn, to redeem a portion of the outstanding \$[_____] aggregate principal amount of the Prior JPA's Subordinate Special Tax Revenue Bonds, Series 2016 (the "Series 2016 Bonds").

The Authority issued the Series 2016 Bonds to acquire local obligations issued by CFD No. 94-2 and CFD No. 03-1 that were issued for the purpose of (i) prepaying certain obligations under a loan agreement, dated May 15, 2008 entered into by and among the School District and seven other community facilities districts formed by the School District, (ii) finance certain school facilities of benefit to the community facilities districts, (iii) purchase a debt service reserve insurance policy for deposit into a reserve fund for the Series 2016 Bonds, and (iv) pay certain costs of issuance.

The Series 2016 Bonds that will remain outstanding after the issuance of the Bonds will be on parity with the Bonds, as both the Series 2016 Bonds and the Bonds are secured by Revenues.

Financing of School Facilities. Portions of the proceeds of the Local Obligations are expected to be used by the School District to finance school facilities as permitted under the Mello-Roos Act and the proceedings pursuant to which each Series 2018 District was established. See "COMMUNITY FACILITIES DISTRICTS" herein.

Estimated Sources and Uses of Funds

The Bonds. The anticipated sources and uses of funds relating to the Bonds and the refunding of the Prior Bonds are as follows:

Sources:

Principal Amount of the Bonds
Net Original Issue Premium/(Discount)
[Transfers from Local Obligation Indentures]
[Other District Funds]

Total Sources

Uses⁽¹⁾:

Acquisition of Local Obligations
Underwriter's Discount
[Bond Insurance Premium]
[Debt Service Reserve Insurance Policy Premium⁽²⁾]
Interest Fund⁽³⁾

Total Uses

⁽¹⁾ The Authority will acquire the Local Obligations for a total purchase price of \$ _____ and in consideration of the purchase of the Series 2018 Districts, the Authority will agree to the application of the purchase price and existing funds as set forth below.

ITEM 23

- (2) Reflects premium for the Reserve Policy, which will be held by the Trustee in the Reserve Fund. See “SECURITY FOR THE BONDS – Revenues; Flow of Funds – Reserve Fund.”
- (3) Represents capitalized interest on a portion of the Bonds.

ITEM 23

Local Obligations. The anticipated sources and uses of funds relating to the Local Obligations are as follows:

	<i>CFD No.</i> 94-2	<i>CFD No.</i> 94-3	<i>CFD No.</i> 95-1	<i>CFD No.</i> 95-2	<i>CFD No.</i> 99-1	<i>CFD No.</i> 99-2	<i>CFD No.</i> 99-3	<i>CFD No.</i> 03-1	<i>Total</i>
Sources									
Par Amount									
Plus: Original Issue Premium									
Total Sources									
Uses									
Redemption of Series 2016 Bonds									
Capital Improvements									
Cost of Issuance Fund ⁽¹⁾									
Total Uses									

⁽¹⁾ Pursuant to each Local Obligation Indenture, on the date of issuance of the Bonds and the Local Obligations, a portion of the proceeds of the Local Obligations will be transferred by the Fiscal Agent to the Trustee for deposit in the Costs of Issuance Fund established under the Trust Agreement. Amounts in the Cost of Issuance Fund will be used to pay Trustee, Fiscal Agent and Escrow Agent fees, Bond Counsel, Underwriter’s Counsel and other legal fees, printing costs, rating agency fees and other related costs.

THE BONDS

General Provisions

The Bonds will be dated their date of delivery, and will be issued in the aggregate principal amounts set forth on the inside front cover hereof. The Bonds will bear interest from their dated date at the rates per annum set forth on the inside front cover hereof, payable semiannually on each March 1 and September 1, commencing September 1, 2019 (each, an “Interest Payment Date”), and will mature in the amounts and on the dates set forth on the inside front cover hereof. The Bonds will be issued in fully registered form in denominations of \$5,000 each or any integral multiple thereof.

Interest on the Bonds will be payable on each Interest Payment Date to the person whose name appears on the Bond Register as the Owner as of the Record Date immediately preceding each Interest Payment Date. Interest will be paid by check of the Trustee mailed on the Interest Payment Date by first class mail, postage prepaid, to the Owner at the address as it appears on the Bond Register or by wire transfer to an account in the United States of America upon instructions of any Owner of \$1,000,000 or more in aggregate principal amount of Bonds provided to the Trustee, in writing, not later than the Record Date for such Interest Payment Date. The Bonds are issued in fully registered form and will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York (“DTC”). DTC will act as securities depository of the Bonds. Ownership interests in the Bonds may be purchased in book-entry form only in denominations of \$5,000 and any integral multiple. See the subsection hereof entitled “Book-Entry Only System.”

Principal of and premium (if any) on any Bond will be paid upon presentation and surrender thereof, at maturity or the prior redemption thereof, at the Trust Office of the Trustee.

Each Bond will bear interest from the Interest Payment Date next preceding the date of authentication thereof, unless (a) it is authenticated after a Record Date (the 15th calendar day of the month preceding an Interest Payment Date, whether or not it is a Business Day) and on or before the following Interest Payment Date, in which event it will bear interest from such Interest Payment Date; or (b) it is authenticated on or before August 15, 2019, in which event it will bear interest from the Dated Date; provided, however, that if, as of the date of authentication of any Bond, interest thereon is in default, such Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon, or from the Dated Date if no interest has been paid or made available for payment.

Redemption

Optional Redemption.* The Bonds maturing on or before March 1, 20__ are not subject to optional redemption prior to maturity. The Bonds maturing on or after March 1, 20__ shall be subject to optional redemption as a whole or in part on any date on or after March 1, 20__, at the option of the Authority from such maturities and in such amounts as are selected by the Authority and by lot within a maturity, at a redemption price equal to as a whole, or in part from the same maturities as the maturities the Local Obligations simultaneously redeemed if any redemption of Local Obligations is being made in conjunction with such optional redemption, and, as nearly as practicable, proportionately between the Series of the Bonds (based on Outstanding principal amount), and by lot within a maturity, and, if Local Obligations are not being simultaneously redeemed, from such maturities and in such amounts as are selected by the Authority and by lot within a maturity, at a redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest thereon to the date of redemption, without premium.

Prior to consenting to the optional prepayment of any Local Obligation, the Authority will deliver to the Trustee a certificate of an Independent Accountant verifying that, following such optional prepayment of

* Preliminary, subject to change.

ITEM 23

the Local Obligations and redemption of Bonds, the principal and interest generated from the remaining Local Obligations is adequate to make the timely payment of principal and interest due on the Bonds that will remain Outstanding under the Trust Agreement following such optional redemption.

Mandatory Sinking Fund Redemption.[†] The Bonds maturing on March 1, 20__ are subject to mandatory sinking fund redemption prior to maturity, in part, on March 1, 20__, and on each March 1 thereafter by lot, from sinking fund payments at a redemption price equal to the principal amount of Bonds to be redeemed, together with accrued interest to the date of redemption, without premium, as follows:

<i>Redemption Date</i> <i>(March 1)</i>	<i>Redemption</i> <i>Amount</i>
20__	
20__	
20__ (maturity)	

The Bonds maturing on March 1, 20__ are subject to mandatory sinking fund redemption prior to maturity, in part, on March 1, 20__, and on each March 1 thereafter by lot, from sinking fund payments at a redemption price equal to the principal amount of Bonds to be redeemed, together with accrued interest to the date of redemption, without premium, as follows:

<i>Redemption Date</i> <i>(March 1)</i>	<i>Redemption</i> <i>Amount</i>
20__	
20__	
20__ (maturity)	

Notice of Redemption. So long as the Bonds are held by DTC, all notices of redemption will be sent only to DTC in accordance with its procedures and will not be delivered to any Beneficial Owner. The Trustee on behalf, and at the expense, of the Authority will mail (by first class mail, postage prepaid, or so long as all Bonds are held in book-entry form in such other manner as is permitted by DTC) notice of any redemption to the respective Owners of any Bonds designated for redemption at their respective addresses appearing on the Bond Register, and to the Securities Depositories and to the Information Services, at least thirty (30) but not more than sixty (60) days prior to the date fixed for redemption. Neither failure to receive any such notice sent nor any defect therein will affect the validity of the proceedings for the redemption of such Bonds or the cessation of the accrual of interest thereon. The notice will state the date of the notice, the redemption date, the redemption place and the redemption price and will designate the CUSIP numbers, the Bond numbers and the maturity or maturities (in the event of redemption of all of the Bonds of such maturity or maturities in whole) of the Bonds to be redeemed, and will require that such Bonds be then surrendered at the Trust Office of the Trustee for redemption at the redemption price, giving notice also that further interest on such Bonds will not accrue after the redemption date.

In addition, further notice will be given by the Trustee by first class mail to any Bondowner whose Bond has been called for redemption but who has failed to submit his Bond for payment by the date which is sixty days after the redemption date, but no defect in said further notice nor any failure to give or receive all or any portion of such further notice will in any manner defeat the effectiveness of a call for redemption.

In the case of an optional redemption of Bonds, such notice may state that such redemption is conditional and is subject to receipt by the Trustee, on or before the date fixed for redemption, of moneys sufficient to pay the redemption price of the Bonds to be redeemed. Unless funds for the optional redemption

[†] Preliminary, subject to change.

ITEM 23

of any Bonds are irrevocably deposited with the Trustee prior to rendering notice of redemption to the Bondowners, such notice shall state that such redemption is conditional and is subject to the deposit of funds by the Authority. Any notice of optional redemption shall be cancelled and annulled if for any reason any condition to such redemption is not satisfied or funds will not be or are not available on the date fixed for redemption for the payment in full of the Bonds then called for redemption, and such cancellation shall not constitute an Event of Default under the Trust Agreement. The Authority and the Trustee shall have no liability to the Owners or any other party related to or arising from the cancellation of a redemption. The Trustee shall mail (or deliver to DTC in accordance with its procedures) notice of any cancellation of a redemption in the same manner as the original notice of redemption was sent.

Selection of Bonds of a Maturity for Redemption. Unless otherwise provided in the Trust Agreement, whenever provision is made for the redemption of less than all of the Bonds of a maturity of a Series of the Bonds, the Trustee will select the Bonds to be redeemed from all Bonds of such maturity not previously called for redemption, by lot in any manner which the Trustee in its sole discretion deems appropriate and fair. For purposes of such selection, all Bonds will be deemed to be comprised of separate \$5,000 authorized denominations, and such separate authorized denominations will be treated as separate Bonds which may be separately redeemed.

Partial Redemption of Bonds. In the event only a portion of any Bond is called for redemption, then upon surrender of such Bond the Authority will execute and the Trustee shall authenticate and deliver to the Owner thereof, at the expense of the Authority, a new Bond or Bonds of the same maturity date, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Bond to be redeemed.

Effect of Redemption. From and after the date fixed for redemption, if funds available for the payment of the principal of and interest (and premium, if any) on the Bonds so called for redemption have been duly provided, such Bonds so called will cease to be entitled to any benefit under the Trust Agreement other than the right to receive payment of the redemption price, and no interest will accrue thereon from and after the redemption date specified in such notice.

Payment, Registration, Transfer and Exchange of Bonds

Book-Entry Only System. The Bonds will be issued as fully registered bonds, registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (“DTC”), and will be available to actual purchasers of the Bonds (the “Beneficial Owners”) in the denominations set forth above, under the book-entry system maintained by DTC, only through brokers and dealers who are or act through DTC Participants (as defined herein) as described herein. Beneficial Owners will not be entitled to receive physical delivery of the Bonds. See “THE BONDS – Book-Entry Only System.” In the event that the book-entry-only system is no longer used with respect to the Bonds, the Bonds will be registered and transferred in accordance with the Trust Agreement. See “THE BONDS – Book-Entry Only System.”

Transfer of Bonds. Subject to the book-entry only provisions of the Trust Agreement, any Bond may in accordance with its terms, be transferred, upon the Bond Register maintained by the Trustee, by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation, accompanied by delivery of a written instrument of transfer in a form approved by the Trustee, duly executed. Whenever any Bond is surrendered for transfer, the Authority will execute and the Trustee will authenticate and deliver to the transferee a new Bond or Bonds of like Series, tenor, maturity and aggregate principal amount. No Bonds selected for redemption will be subject to transfer, nor shall any Bond be subject to transfer during the fifteen days prior to the selection of Bonds for redemption.

The cost of printing any Bonds and any services rendered or any expenses incurred by the Trustee in connection with any transfer or exchange will be paid by the Authority. However, the Owners of the Bonds will be required to pay any tax or other governmental charge required to be paid for any exchange or

ITEM 23

registration of transfer and the Owners of the Bonds will be required to pay the reasonable fees and expenses of the Trustee and Authority in connection with the replacement of any mutilated, lost or stolen Bonds.

Exchange of Bonds. Subject to the book-entry only provisions of the Trust Agreement, Bonds may be exchanged at the Trust Office of the Trustee for Bonds of the same Series, tenor and maturity and of other authorized denominations. No Bonds selected for redemption will be subject to exchange, nor shall any Bond be subject to exchange during the fifteen days prior to the selection of Bonds for redemption.

Bond Register. The Trustee will keep or cause to be kept at its Trust Office sufficient records for the registration and transfer of the Bonds, which will be the Bond Register and shall at all times during regular business hours be open to inspection by the Authority upon reasonable notice; and, upon presentation for such purpose, the Trustee will, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said records, Bonds as hereinbefore provided.

Book-Entry Only System

While the Bonds are subject to the book-entry system, the principal, interest and any redemption premium with respect to a Bond will be paid by the Trustee to DTC, which in turn is obligated to remit such payment to its DTC Participants for subsequent disbursement to Beneficial Owners of the Bonds, as described in Appendix F – “DTC AND THE BOOK-ENTRY-ONLY SYSTEM” herein. So long as Cede & Co. is the registered owner of the Bonds, references herein to the Owners of the Bonds shall mean Cede & Co. and not the Beneficial Owners of the Bonds. The Authority gives no assurance that DTC or the DTC Participants will distribute payments or notices to Beneficial Owners.

Estimated Debt Service Schedules: Bonds and Local Obligations

Each of the Series 2018 Districts will have Local Obligations outstanding which, assuming no prepayment of Local Obligations, will each provide a portion of the Revenues applied to pay the principal and interest on the Bonds. Table 1 below presents the debt service schedule for the Bonds, assuming there are no redemptions of Bonds prior to their respective maturities (other than as a result of mandatory sinking fund payments).

Table 1

DEBT SERVICE SCHEDULE FOR THE BONDS*

Year Ending March 1	Bonds Principal	Bonds Interest	Total Bonds Debt Service
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
Total			

Table 2 below summarizes the anticipated debt service payments to be received by the Authority as the result of its ownership of the Local Obligations, assuming there are no redemptions of Local Obligations prior to their respective maturities (other than as a result of mandatory sinking fund payments). The amounts in Table 2 do not include an allowance for delinquencies in the payment of Special Taxes.

* Preliminary, subject to change.

Table 2

DEBT SERVICE SCHEDULE FOR THE LOCAL OBLIGATIONS*

Bond Year Ending March 1	CFD No. 94-2 Debt Service	CFD No. 94-3 Debt Service	CFD No. 95-1 Debt Service	CFD No. 95-2 Debt Service	CFD No. 99-1 Debt Service	CFD No. 99-2 Debt Service	CFD No. 99-3 Debt Service	CFD No. 03-1 Debt Service	Total Revenues ⁽¹⁾
2019									
2020									
2021									
2022									
2023									
2024									
2025									
2026									
2027									
2028									
2029									
2030									
2031									
2032									
2033									
2034									
2035									
2036									
2037									
2038									
2039									
2040									
2041									
2042									
2043									
2044									
2045									
2046									
2047									
Total	_____	_____	_____	_____	_____	_____	_____	_____	_____

* Preliminary, subject to change.

⁽¹⁾ Equals the total anticipated debt service on the Local Obligations in each Bond Year ending March 1.

Source: The Underwriter.

Debt Service Coverage for the Bonds

Table 3 below sets forth the debt service coverage for the Bonds from projected Revenues that will be generated by the anticipated payment of debt service on all of the Local Obligations while the Bonds are outstanding. In the event of delinquencies in the payment of the Local Obligations, these coverage levels will not be realized and, if delinquencies reached a high enough level, amounts would need to be drawn from the Reserve Fund to pay the Bonds.

Table 3

DEBT SERVICE COVERAGE FOR THE BONDS*

Year Ending March 1	Bonds Debt Service	Total Revenues from Local Obligations⁽¹⁾	Bonds Debt Service Coverage⁽²⁾
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
2046			
2047			
Total	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

* Preliminary, subject to change.

(1) Interest payment dates for the Local Obligations are March 1 and September 1 of the years indicated.

(2) Calculated by dividing the Total Revenues from Local Obligations column by the Bonds Debt Service column, expressed as a percentage.

Source: The Underwriter.

Debt Service Coverage on the Local Obligations

Tables 4 through 11 summarize the projected debt service coverage on each of the Local Obligations from Special Taxes available to repay each of the Local Obligations. The actual debt service coverage may be less because of the limitation in Section 53321(d) of the Mello-Roos Act as described in footnote 1 to each of the tables, but is not expected to be less than 101.5% of debt service on the Local Obligations.

Table 4**DEBT SERVICE COVERAGE*
CFD NO. 94-2**

Year Ending March 1	CFD No. 94-2 Projected Special Taxes⁽¹⁾	Proceeds of CFD No. 94-2 Special Tax Available	CFD No. 94-2 Local Obligations Debt Service	Debt Service Coverage⁽²⁾
2020	\$ 2,124,800			
2021	2,124,800			
2022	2,124,800			
2023	2,124,800			
2024	2,124,800			
2025	2,124,800			
2026	2,124,800			
2027	2,124,800			
2028	2,124,800			
2029	2,124,800			
2030	2,124,800			
2031	2,124,800			
2032	2,087,200			
2033	2,077,200			
2034	1,944,400			
2035	1,628,400			
2036	1,393,600			
2037	1,140,800			
2038	940,800			
2039	864,000			
2040	745,600			
2041	575,200			
2042	393,600			
2043	350,400			
2044	350,400			
2045	350,400			
2046	331,200			
2047	277,600			
2048	212,000			
Total	\$ 41,160,400			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 94-2 Special Taxes column by the CFD No. 94-2 Local Obligations Debt Service column, expressed as a percentage.

ITEM 23

Source: Koppel & Gruber Public Finance. CFD No. 94-2 Local Obligations Debt Service column provided by the Underwriter.

Table 5

DEBT SERVICE COVERAGE*
CFD NO. 94-3

<u>Year Ending March 1</u>	<u>CFD No. 94-3 Projected Special Taxes⁽¹⁾</u>	<u>Proceeds of CFD No. 94-3 Special Tax Available</u>	<u>CFD No. 94-3 Local Obligations Debt Service</u>	<u>Debt Service Coverage⁽²⁾</u>
2020	\$ 537,046			
2021	537,046			
2022	537,046			
2023	537,046			
2024	537,046			
2025	537,046			
2026	537,046			
2027	537,046			
2028	537,046			
2029	537,046			
2030	537,046			
2031	537,046			
2032	537,046			
2033	537,046			
2034	519,088			
2035	477,732			
2036	425,760			
2037	363,360			
2038	291,200			
2039	144,000			
2040	18,400			
2041	800			
2042	800			
2043	800			
2044	800			
2045	800			
2046	800			
2047	800			
2048	800			
Total	<u>\$ 9,764,584</u>			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 94-3 Special Taxes column by the CFD No. 94-3 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 94-3 Local Obligations Debt Service column provided by the Underwriter.

Table 6

DEBT SERVICE COVERAGE*
CFD NO. 95-1

<u>Year Ending March 1</u>	<u>CFD No. 95-1 Projected</u>	<u>Proceeds of CFD No. 95-1</u>	<u>CFD No. 95-1 Local Obligations</u>	<u>Debt Service Coverage⁽²⁾</u>
--------------------------------	-----------------------------------	-------------------------------------	---	--

ITEM 23

	<u>Special Taxes⁽¹⁾</u>	<u>Special Tax Available</u>	<u>Debt Service</u>
2020	\$ 2,423,364		
2021	2,423,364		
2022	2,423,364		
2023	2,423,364		
2024	2,423,364		
2025	2,423,364		
2026	2,423,364		
2027	2,423,364		
2028	2,423,364		
2029	2,423,364		
2030	2,423,364		
2031	2,423,364		
2032	2,423,364		
2033	2,423,364		
2034	2,390,874		
2035	2,247,234		
2036	1,993,299		
2037	1,674,504		
2038	1,099,971		
2039	786,399		
2040	670,119		
2041	610,269		
2042	551,274		
2043	447,819		
2044	317,859		
2045	292,209		
2046	258,864		
2047	253,734		
2048	243,474		
Total	\$ 47,764,998		

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 95-1 Special Taxes column by the CFD No. 95-1 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 95-1 Local Obligations Debt Service column provided by the Underwriter.

Table 7

DEBT SERVICE COVERAGE*
CFD NO. 95-2

Year Ending March 1	CFD No. 95-2 Projected Special Taxes⁽¹⁾	Proceeds of CFD No. 95-2 Special Tax Available	CFD No. 95-2 Local Obligations Debt Service	Debt Service Coverage⁽²⁾
2020	\$ 462,682			
2021	462,682			
2022	462,682			
2023	462,682			
2024	462,682			
2025	462,682			
2026	462,682			
2027	462,682			
2028	462,682			
2029	462,682			
2030	462,682			
2031	462,682			
2032	462,682			
2033	462,682			
2034	457,882			
2035	436,282			
2036	355,482			
2037	335,482			
2038	286,682			
2039	249,082			
2040	235,482			
2041	221,882			
2042	182,980			
2043	171,780			
2044	170,980			
2045	154,980			
2046	147,200			
2047	147,200			
2048	141,600			
Total	\$ 10,172,524			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 95-2 Special Taxes column by the CFD No. 95-2 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 95-2 Local Obligations Debt Service column provided by the Underwriter.

Table 8

DEBT SERVICE COVERAGE*
CFD NO. 99-1

Year Ending March 1	CFD No. 99-1 Projected Special Taxes⁽¹⁾	Proceeds of CFD No. 99-1 Special Tax Available	CFD No. 99-1 Local Obligations Debt Service	Debt Service Coverage⁽²⁾
2020	\$ 519,683			
2021	519,683			
2022	519,683			
2023	519,683			
2024	519,683			
2025	519,683			
2026	519,683			
2027	519,683			
2028	519,683			
2029	519,683			
2030	519,683			
2031	519,683			
2032	519,683			
2033	519,683			
2034	519,683			
2035	519,683			
2036	519,683			
2037	514,553			
2038	497,880			
2039	377,966			
2040	270,663			
2041	262,113			
2042	190,601			
2043	182,051			
2044	180,341			
2045	180,341			
2046	180,341			
2047	179,058			
2048	179,058			
Total	\$ 12,029,565			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 99-1 Special Taxes column by the CFD No. 99-1 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 99-1 Local Obligations Debt Service column provided by the Underwriter.

Table 9

DEBT SERVICE COVERAGE*
CFD NO. 99-2

Year Ending March 1	CFD No. 99-2 Projected Special Taxes⁽¹⁾	Proceeds of CFD No. 99-2 Special Tax Available	CFD No. 99-2 Local Obligations Debt Service	Debt Service Coverage⁽²⁾
2020	\$ 25,650			
2021	25,650			
2022	25,650			
2023	25,650			
2024	25,650			
2025	25,650			
2026	25,650			
2027	25,650			
2028	25,650			
2029	25,650			
2030	25,650			
2031	25,650			
2032	25,650			
2033	25,650			
2034	25,650			
2035	25,650			
2036	25,650			
2037	25,650			
2038	21,090			
2039	20,520			
2040	19,380			
2041	14,250			
2042	8,550			
2043	6,270			
2044	3,420			
2045	2,280			
2046	1,140			
2047	1,140			
2048	570			
Total	\$ 560,310			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 99-2 Special Taxes column by the CFD No. 99-2 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 99-2 Local Obligations Debt Service column provided by the Underwriter.

Table 10

DEBT SERVICE COVERAGE*
CFD NO. 99-3

Year Ending March 1	CFD No. 99-3 Projected Special Taxes ⁽¹⁾	Proceeds of CFD No. 99-3 Special Tax Available	CFD No. 99-3 Local Obligations Debt Service	Debt Service Coverage ⁽²⁾
2020	\$ 79,800			
2021	79,800			
2022	79,800			
2023	79,800			
2024	79,800			
2025	79,800			
2026	79,800			
2027	79,800			
2028	79,800			
2029	79,800			
2030	79,800			
2031	79,800			
2032	79,800			
2033	79,800			
2034	79,800			
2035	79,800			
2036	76,950			
2037	68,970			
2038	40,470			
2039	31,350			
2040	29,640			
2041	28,500			
2042	22,230			
2043	12,540			
2044	7,980			
2045	6,840			
2046	5,700			
2047	5,130			
2048	4,560			
Total	\$ 1,617,660			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 99-3 Special Taxes column by the CFD No. 99-3 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 99-3 Local Obligations Debt Service column provided by the Underwriter.

Table 11

DEBT SERVICE COVERAGE*
CFD NO. 03-1

Year Ending March 1	CFD No. 03-1 Projected Special Taxes⁽¹⁾	Proceeds of CFD No. 03-1 Special Tax Available	CFD No. 03-1 Local Obligations Debt Service	Debt Service Coverage⁽²⁾
2020	\$ 2,087,814			
2021	2,087,814			
2022	2,087,814			
2023	2,087,814			
2024	2,087,814			
2025	2,087,814			
2026	2,087,814			
2027	2,087,814			
2028	2,087,814			
2029	2,087,814			
2030	2,087,814			
2031	2,087,814			
2032	2,087,814			
2033	2,087,814			
2034	2,087,814			
2035	2,087,814			
2036	2,087,814			
2037	2,087,814			
2038	2,087,814			
2039	2,087,814			
2040	2,015,820			
2041	1,924,560			
2042	1,711,020			
2043	1,536,612			
2044	1,393,638			
2045	1,339,896			
2046	1,299,336			
2047	1,230,384			
2048	1,154,334			
Total	\$ 55,361,880			

* Preliminary, subject to change.

(1) Reflects Special Taxes projected to be received in the year ending August 1, of the year preceding the Bond Year shown. Pursuant to Section 53321(d) of the Mello-Roos Act, Special Taxes levied against any parcel of property used for private residential purposes may not be increased by more than ten percent (10%) per fiscal year as a consequence of delinquency or default by the owner of any other parcel within a Series 2018 District. Therefore, it is possible that Special Taxes may not be levied up to the Projected Special Taxes in any particular fiscal year as a consequence of Special Tax delinquencies in the Series 2018 District.

(2) Calculated by dividing the CFD No. 03-1 Special Taxes column by the CFD No. 03-1 Local Obligations Debt Service column, expressed as a percentage.

Source: Koppel & Gruber Public Finance. CFD No. 03-1 Local Obligations Debt Service column provided by the Underwriter.

SECURITY FOR THE BONDS

General

As described below, the Bonds are payable primarily from Revenues, consisting primarily of amounts received by the Authority from the debt service payments on the Local Obligations.

The Bonds are special obligations of the Authority payable solely from and secured solely by the Revenues and other amounts pledged therefor in the Trust Agreement. The Bonds are not a debt or liability of the School District, the State of California or any political subdivisions thereof other than the Authority to the limited extent described herein. The faith and credit of the Authority are not pledged to secure the payment of Bonds, nor is any other political subdivision liable therefor, nor in any event shall the Bonds or any interest or redemption premium thereon be payable out of any funds or properties other than those of the Authority as set forth in the Trust Agreement. The Authority has no taxing power.

Revenues; Flow of Funds

Bonds; Revenues. The Bonds are secured by a first lien on and pledge of all of the Revenues. So long as any of the Bonds are Outstanding, the Revenues will not be used for any purpose except as is expressly permitted by the Trust Agreement.

Collection by the Trustee. The Trustee will collect and receive all of the Revenues, and any Revenues collected or received by the Authority will be deemed to be held, and to have been collected or received, by the Authority as the agent of the Trustee and shall forthwith be paid by the Authority to the Trustee. The Trustee is also entitled to and will take all steps, actions and proceedings reasonably necessary in its judgment to enforce, either jointly with the Authority or separately, all of the rights of the Authority and all of the obligations of the Series 2018 Districts under the Local Obligations.

Deposit of Revenues. All Revenues derived from the Local Obligations will be promptly deposited by the Trustee upon receipt thereof in the Revenue Fund for application in the order described under the caption “– Receipt and Deposit of Revenues” below; provided, however, that Revenues received in connection with the optional prepayment of Local Obligations shall be deposited to the Redemption Fund in the amounts and on the dates required to effect the required redemption of the Bonds as set forth in the Trust Agreement. See “THE BONDS – Redemption” herein. Any Revenues which represent the payment of delinquent principal of or interest on an issue of Local Obligations (“Local Obligations Delinquency Revenues”) will be applied first to cure any event of default on the Bonds and then will be deposited to the Reserve Fund to the extent necessary to replenish the Reserve Fund for any deficiency that resulted from the delinquency in the payment of scheduled debt service on such Local Obligations. Any amount in excess of that needed to replenish the Reserve Fund to the extent described above will be deposited to the Revenue Fund for transfer as provided in the Trust Agreement.

Receipt and Deposit of Revenues. All Revenues, other than Revenues derived from Property Owner Prepayments received by the Trustee from the Authority will be deposited into the Revenue Fund. Not later than five Business Days prior to each Interest Payment Date and each Principal Payment Date for the Bonds, the Trustee will transfer Revenues from the Revenue Fund, in the amounts required in the order of priority as set forth below, with the requirements of each fund being fully satisfied, leaving no deficiencies therein, prior to any deposit into any fund later in priority:

First: To the Interest Fund, an amount of Revenues which together with amounts on deposit therein, is equal to the interest due and payable on the Bonds due on such Interest Payment Date;

ITEM 23

Second: To the Principal Fund on or before each Principal Payment Date, an amount of Revenues, which together with any amounts then on deposit in the Principal Fund, is sufficient to pay the Principal Installments on the Bonds when due on such Principal Payment Date;

Third: To the Reserve Fund before each Interest Payment Date, an amount of Revenues which together with any amounts on deposit therein, is equal to the Reserve Requirement; and

Fourth: To the Expense Fund on or before each Interest Payment Date, an amount specified in a Written Order of the Authority delivered pursuant to the Trust Agreement.

Following such deposits, any remaining Revenues are required to be deposited in the Surplus Fund. For additional information regarding the Flow of Funds, see APPENDIX A – “SUMMARY OF PRINCIPAL DOCUMENTS.”

Revenues Derived from Property Owner Prepayments. All Revenues derived from Property Owner Prepayments (except the portion of such Revenues relating to accrued interest which is required under the Trust Agreement to be deposited in the Revenue Fund) received by the Trustee will be immediately transferred to the Trustee for deposit into the applicable Redemption Fund to be applied to the extraordinary redemption of Bonds. See “THE BONDS – Redemption Provisions Extraordinary Redemption from Prepayment of Special Taxes.”

Reserve Fund. The Trust Agreement establishes a Reserve Fund to be held by the Fiscal Agent and requires that such Reserve Fund be maintained in the amount of the related “Reserve Requirement” as described therein. See APPENDIX A – “SUMMARY OF PRINCIPAL LEGAL DOCUMENTS.” The Reserve Fund is a shared bond reserve fund used to pay the Series 2016 Bonds and the Bonds.

All money in the Reserve Fund will be used and withdrawn by the Trustee solely for the purpose of paying the interest on or the principal or the redemption premiums, if any, of, the Series 2016 Bonds and the Bonds; but solely in the event that insufficient moneys are available in the Interest Fund, the Principal Fund, or the Redemption Fund for such purpose.

Reserve Policy. The Reserve Requirement will be satisfied by a Municipal Bond Debt Service Reserve Insurance Policy (the “Reserve Policy”) to be provided by [_____]. The Reserve Policy will be held by the Trustee in the Reserve Fund. See Appendix G – “SPECIMEN MUNICIPAL BOND DEBT SERVICE RESERVE INSURANCE POLICY.”

Description of Local Obligations

Each issue of Local Obligations is a separate issue of bonds relating to a separate community facilities district and is secured solely by the Special Taxes levied upon real property within the related District and proceeds of foreclosure sales in such Series 2018 District. The Local Obligations, their respective principal amounts and the related District are set forth below:

ITEM 23

Local Obligations	Principal Amount*	Name of Series 2018 District
San Dieguito Union High School District Community Facilities District No. 94-2 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 94-2
San Dieguito Union High School District Community Facilities District No. 94-3 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 94-3
San Dieguito Union High School District Community Facilities District No. 95-1 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 95-1
San Dieguito Union High School District Community Facilities District No. 95-2 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 95-2
San Dieguito Union High School District Community Facilities District No. 99-1 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 99-1
San Dieguito Union High School District Community Facilities District No. 99-2 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 99-2
San Dieguito Union High School District Community Facilities District No. 99-3 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 99-3
San Dieguito Union High School District Community Facilities District No. 03-1 Special Tax Revenue Bonds, Series 2018		San Dieguito Union High School District Community Facilities District No. 03-1

See Table 2 herein for the Revenues anticipated to be derived from each of the Local Obligations.

* Preliminary, subject to change.

Payment of the Local Obligations

Each issue of Local Obligations is authorized pursuant to the Mello-Roos Act and is issued under a resolution of the Board of Trustees of the School District and the applicable Indenture. The Mello-Roos Act was enacted by the California Legislature to provide an alternate method of financing certain essential public capital facilities and services, especially in developing areas of the State. Subject to approval by a two-thirds vote of qualified electors and compliance with the provisions of the Mello-Roos Act, a legislative body of a local agency may issue bonds for a community facilities district and may levy and collect a special tax within such district to repay such indebtedness. See “THE COMMUNITY FACILITIES DISTRICTS” herein.

Each issue of Local Obligations constitutes special tax obligations of the School District payable as to both principal and interest from the annual Special Tax to be levied by the School District on land within such Series 2018 District, including proceeds from the sale of property within such Series 2018 District collected as result of foreclosure of the lien of the Special Taxes and certain funds and accounts held under the applicable Indenture. The School District’s sole recourse in the event of a delinquency or failure to pay Special Taxes on a particular parcel is to institute foreclosure proceedings with respect to that parcel. See “ – Covenant for Foreclosure” herein.

ITEM 23

EACH ISSUE OF LOCAL OBLIGATIONS IS A SPECIAL TAX OBLIGATION OF THE SCHOOL DISTRICT, AND THE INTEREST ON, PRINCIPAL OF AND REDEMPTION PREMIUMS, IF ANY, ON SUCH LOCAL OBLIGATIONS ARE PAYABLE SOLELY FROM THE PROCEEDS OF THE APPLICABLE SPECIAL TAX (INCLUDING ANY PREPAYMENTS THEREOF AND PROCEEDS FROM THE SALE OF PROPERTY COLLECTED PURSUANT TO THE FORECLOSURE PROVISIONS OF THE APPLICABLE INDENTURE FOR THE DELINQUENCY OF THE APPLICABLE SPECIAL TAX) AND AMOUNTS IN CERTAIN FUNDS AND ACCOUNTS ESTABLISHED IN THE APPLICABLE INDENTURE. NEITHER THE GENERAL FUND NOR THE FULL FAITH AND CREDIT OF THE SCHOOL DISTRICT IS PLEDGED FOR THE PAYMENT OF THE INTEREST ON, PRINCIPAL OF AND REDEMPTION PREMIUMS, IF ANY, ON THE LOCAL OBLIGATIONS. THE LOCAL OBLIGATIONS DO NOT CONSTITUTE AN INDEBTEDNESS OF THE SCHOOL DISTRICT WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY DEBT LIMITATION OR RESTRICTION.

Although the Special Tax for each Series 2018 District will constitute a lien on property subject to taxation in the related District, it will not constitute a personal indebtedness of the owners of such property. There is no assurance that the owners will be financially able to pay the annual Special Tax or that they will pay such tax even if financially able to do so. The risk of nonpayment by property owners is more fully described in "SPECIAL RISK FACTORS – Collection of Special Tax."

Additional Parity Obligations. Pursuant to the Local Obligation Indentures, the School District covenants that it will not issue any additional obligations on a parity with the Local Obligations hereunder, except as provided therein. The School District may issue Refunding Local Obligations (as defined in the Local Obligation Indentures) the proceeds of which are used to refund outstanding Local Obligations or to fund capitalized interest pursuant to the Local Obligation Indentures.

In addition, to the extent permitted by applicable law, the School District may issue Additional Parity Obligations under each Local Obligation Indenture if the following conditions have been satisfied: (i) the Maximum Special Tax (as defined in the Rate and Method of Apportionment related to the applicable Series 2018 District) related to the applicable Local Obligations derived from Special Taxes collected from all property within the applicable Series 2018 District is estimated to cover 100% of the sum of: (x) the debt service in each Fiscal Year of all Senior Obligations, plus (y) the debt service in each Fiscal Year of all Local Obligations (including all proposed Additional Parity Obligations), and; (ii) the assessed property value of all property within the applicable Series 2018 District for the Fiscal Year in which additional parity debt is proposed is at least 20 times the sum of the principal amount of outstanding Senior Obligations and Local Obligations (including any proposed Additional Parity Obligations) plus any assessment liens or special tax liens secured by such property. See APPENDIX A – "SUMMARY OF PRINCIPAL DOCUMENTS."

Covenants Against Indebtedness and Encumbrances; Priority of Payment. Pursuant to each Local Obligation Indenture, the School District covenants that:

(a) it will not issue any evidences of indebtedness payable from the proceeds of the Special Tax of the applicable Series 2018 District except as provided therein, and will not create, nor permit the creation of, any pledge, lien, charge or other encumbrance upon any money in the Special Tax Fund created thereunder other than as provided in such Local Obligation Indenture; provided, that the School District may at any time, or from time to time, issue evidences of indebtedness for any lawful purpose of the applicable Series 2018 District which are payable from any money in the Community Facilities Fund as may from time to time be deposited therein so long as any payments due thereunder shall be subordinate in all respects to the use of the proceeds of the Special Tax to secure the applicable Local Obligations as provided in such Local Obligation Indenture.

(b) So long as any obligations are outstanding under a Local Obligation Indenture, the School District will not, on behalf of itself or any Series 2018 District, issue or incur any pledge, lien, security interest, encumbrance or charge of any kind which is senior in priority and superior to the lien of such Local Obligation

ITEM 23

Indenture, including any Senior Obligations (new money or refunding obligations). In addition, the School District will not issue or incur, or cause to be issued or incurred by any community facilities district that is a party to the Prior JPA Loan Agreement, any additional obligations thereunder (new money or refunding obligations).

(c) In any Fiscal Year, prior to making any transfer of Annual Special Tax revenues to the Administrative Expense Fund pursuant to the Prior JPA Loan Agreement for the applicable Series 2016 District, the School District shall first transfer the Special Taxes for deposit under the Local Obligation Indentures for the Series 2016 Districts.

(d) The School District will not amend or supplement the Prior JPA Loan Agreement in any manner that (in the opinion of the School District) adversely affects the interests of the Holders of the Bonds.

See APPENDIX A – “SUMMARY OF PRINCIPAL DOCUMENTS.”

Special Tax Authorization

The Special Tax for each Series 2018 District is to be levied and collected against all Taxable Parcels within such Series 2018 District in accordance with the applicable rate and method of apportionment for such Series 2018 District. See APPENDIX B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITY FACILITIES DISTRICTS.”

The Special Tax for each Series 2018 District is to be collected in the same manner as ordinary *ad valorem* property taxes are collected, and, except as otherwise provided in the covenant for foreclosure and in the Act, is to be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for *ad valorem* property taxes. See “SECURITY FOR THE BONDS – Covenant for Foreclosure” and “SPECIAL RISK FACTORS – Collection of Special Tax.”

Each Rate and Method of Apportionment of Special Tax for each Series 2018 District, subject to the maximum rates set forth therein, apportions the total debt service requirement (principal, interest, and mandatory sinking fund payments), restoration of the applicable Required Bond Reserve, current annual expenses, and other costs each year in each Series 2018 District among the taxable land in such Series 2018 District. See APPENDIX B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITY FACILITIES DISTRICTS.”

Pursuant to each Indenture, so long as any Local Obligations are outstanding thereunder, the School District is required annually to levy the applicable Special Tax against all taxable parcels in the applicable District and make provision for the collection of such Special Tax in amounts which will be sufficient, after making reasonable allowances for contingencies and errors in the estimates, to yield proceeds equal to the amounts required for compliance with the agreements, conditions, covenants and Units contained in the applicable Indenture, and which in any event will be sufficient to pay the interest on and principal of such Local Obligations as they become due and payable, to replenish the related Bond Reserve Fund to the related Required Bond Reserve and to pay all current expenses for such Local Obligations as they become due and payable.

Rates and Methods

General. The Special Tax is levied and collected in each Series 2018 District according to each Series 2018 District’s Rate and Method (see Appendix B – “Rate and Method of Apportionment of Special Taxes for Each District”). The qualified electors of each Series 2018 District approved the applicable Rate and Method for the Series 2018 Districts, and the election results were confirmed by the Board of Trustees of the School District. See “THE COMMUNITY FACILITIES DISTRICTS” herein. The description below regarding each Series 2018 District’s Rate and Method is intended to be a summary, and is subject to the more

ITEM 23

complete information set forth in the Rates and Methods for the Series 2018 Districts, which are included in Appendix B. Capitalized terms used in the following paragraphs but not defined herein have the meanings given them in the Rates and Methods.

CFD No. 94-2. The Rate and Method for CFD No. 94-2 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 94-2 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 94-2, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 94-2 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 94-2 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 94-2 as those school facilities (including land) and other facilities which CFD No. 94-2 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 94-2, as the amount necessary in any Fiscal Year (i) to fund reasonably anticipated delinquencies that may arise from Developed Property in the applicable Fiscal Year, (ii) to pay principal of and interest on the bonds at that time outstanding in CFD No. 94-2, (iii) to make any deposits required to be made to replenish the reserve fund due to delinquencies on such bonds or obligations, and (iv) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 94-2 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 94-2 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 94-2 means any Assessor’s Parcel in CFD No. 94-2 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Single-Family (having a density of fifteen or less residential units per acre) or Multi-Family (having a density of more than fifteen residential units per acre).

Undeveloped Property means all Residential Property in CFD No. 94-2 (i.e. parcels of land in such Community Facility District at any time zoned for residential purposes) which is not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 94-2 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the City of Carlsbad or the County of San Diego utilizes or relies upon for land use planning purposes and for the approval of the development of real property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is property which meets the definition of “Senior Citizen Housing,” in the Rate and Method for CFD No. 94-2.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 94-2.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 94-2, assuming no prepayment. In the event of prepayment, a parcel in CFD No. 94-2 is subject to an

Alternate Prepayment Tax, and Alternate Prepayment Taxes are excluded from the definition of “Special Taxes” that secure each Series 2018 District’s obligation to make payments on Local Obligations.

Table 12
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 94-2
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 94-2	\$218	\$800	\$500

Source: The School District.

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 94-2 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 94-2 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 94-2 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$500 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 94-2.

Alternate Prepayment. The Rate and Method for CFD No. 94-2 provides for the option of prepayment by an owner of any Assessor’s Parcel in CFD No. 94-2 of 50% of such owner’s Special Tax obligation attributable to such Assessor’s Parcel. The owner wishing to prepay must elect to do so within five business days from the time of issuance of the initial building permit with respect to such Assessor’s Parcel. The CFD No. 94-2 Alternate Prepayment Tax is (i) \$4,955 for each Assessor’s Parcel of Single-Family Developed Property, and (ii) \$1,350 for each Assessor’s Parcel of Multi-Family Developed Property. Owners who elect to prepay 50% of the Special Tax are thereafter levied at 50% of the annual applicable Special Tax rate. The proceeds of the payment of Alternate Prepayment Taxes do not constitute Special Taxes and, as a result, are not pledged to payment of the Local Obligations.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 94-2, it provides that CFD No. 94-2 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 94-2 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 94-2 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 94-2 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 94-2. The Special Tax may be levied on any parcel in CFD

ITEM 23

No. 94-2 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 94-2, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

CFD No. 94-3. The Rate and Method for CFD No. 94-3 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 94-3 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 94-3, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 94-3 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 94-3 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 94-3 as those school facilities (including land) and other facilities which CFD No. 94-3 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 94-3, as the amount necessary in any Fiscal Year (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 94-3 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iv) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 94-3 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 94-3 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 94-3 means any Assessor’s Parcel in CFD No. 94-3 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Single-Family (having a density of fifteen or less residential units per acre) or Multi-Family (having a density of more than fifteen residential units per acre).

Undeveloped Property means all Residential Property in CFD No. 94-3 2 (i.e. parcels of land in such Community Facility District at any time zoned for residential purposes) which is not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 94-3 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the Cities of Carlsbad, Encinitas or San Diego or the County of San Diego utilizes or relies upon for land use planning purposes and for the approval of the development of real property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), (iv) is property which meets the definition of “Senior Citizen Housing,” in the Rate and Method for CFD No. 94-3, or (v) is subject to a contract pursuant to California Government Code Section 51200 et seq.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 94-3.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 94-3, assuming no prepayment. In the event of prepayment, a parcel in CFD No. 94-3 is subject to an Alternate Prepayment Tax, and Alternate Prepayment Taxes are excluded from the definition of “Special Taxes” that secure each Series 2018 District’s obligation to make payments on Local Obligations.

Table 13
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 94-3
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 94-3	\$218	\$800	\$500

Source: The School District.

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 94-3 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 94-3 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 94-3 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$500 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 94-3.

Alternate Prepayment. The Rate and Method for CFD No. 94-3 provides for the option of prepayment by an owner of any Assessor’s Parcel in CFD No. 94-3 of 50% of such owner’s Special Tax obligation attributable to such Assessor’s Parcel. The owner wishing to prepay must elect to do so within five business days from the time of issuance of the initial building permit with respect to such Assessor’s Parcel. The CFD No. 94-3 Alternate Prepayment Tax is (i) \$9,910 for each Assessor’s Parcel of Single-Family Developed Property, and (ii) \$2,700 for each Assessor’s Parcel of Multi-Family Developed Property. The Alternate Prepayment Tax is adjusted annually based on the Rates and Methods of Apportionment. Owners who elect to prepay 50% of the Special Tax are thereafter levied at 50% of the annual applicable Special Tax rate. The proceeds of the payment of Alternate Prepayment Taxes do not constitute Special Taxes and, as a result, are not pledged to payment of the Local Obligations.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 94-3, it provides that CFD No. 94-3 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 94-3 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

ITEM 23

Limitations of Special Tax. No CFD No. 94-3 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 94-3 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 94-3. The Special Tax may be levied on any parcel in CFD No. 94-3 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 94-3, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

CFD No. 95-1. The Rate and Method for CFD No. 95-1 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 95-1 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 95-1, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 95-1 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 95-1 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 95-1 as those school facilities, including land and other facilities which CFD No. 95-1 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 95-1, as the amount necessary in any Fiscal Year (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 95-1 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 95-1 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 95-1 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 95-1 means any Assessor’s Parcel in CFD No. 95-1 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Single-Family (any Dwelling Unit not classified as Multi-Family) or Multi-Family (having a density of more than fifteen residential units per acre or attached by a common wall to two or more additional Dwelling Units).

Undeveloped Property means all Residential Property in CFD No. 95-1 (i.e. parcels of land in such Community Facility District at any time zoned for residential purposes) which is not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 95-1 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the Cities of Carlsbad, Encinitas or San Diego or the County of San Diego utilizes or relies upon for land use planning purposes and for the approval of the development of real property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is property which meets the definition of “Senior Citizen Housing,” in the Rate and Method for CFD No. 95-1.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 95-1.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 95-1.

Table 14
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 95-1
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 95-1	\$231	\$855	\$800

Source: The School District.

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 95-1 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 95-1 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 95-1 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$800 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 95-1.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 95-1, it provides that CFD No. 95-1 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 95-1 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 95-1 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 95-1 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 95-1. The Special Tax may be levied on any parcel in CFD No. 95-1 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 95-1, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

ITEM 23

CFD No. 95-2. The Rate and Method for CFD No. 95-2 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 95-2 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 95-2, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 95-2 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 95-2 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 95-2 as those school facilities (including land) and other facilities which CFD No. 95-2 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 95-2, as the amount necessary in any Fiscal Year (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 95-2 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 95-2 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 95-2 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 95-2 means any Assessor’s Parcel in CFD No. 95-2 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Single-Family (having a density of fifteen or less residential units per acre) or Multi-Family (having a density of more than fifteen residential units per acre).

Undeveloped Property means all Residential Property in CFD No. 95-2 (i.e. parcels of land in such Community Facility District at any time zoned for residential purposes) which is not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 95-2 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the Cities of Carlsbad, Encinitas or San Diego or the County of San Diego utilizes or relies upon for land use planning purposes and for the approval of the development of real property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is property which meets the definition of “Senior Citizen Housing,” in the Rate and Method for CFD No. 95-2.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 95-2.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 95-2, assuming no prepayment. In the event of prepayment, a parcel in CFD No. 95-2 is subject to an Alternate Prepayment Tax, and Alternate Prepayment Taxes are excluded from the definition of “Special Taxes” that secure each Series 2018 District’s obligation to make payments on Local Obligations.

Table 15
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 95-2
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 95-2	\$218	\$800	\$500

Source: The School District.

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 95-2 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 95-2 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 95-2 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$500 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 95-2.

Alternate Prepayment. The Rate and Method for CFD No. 95-2 provides for the option of prepayment by an owner of any Assessor's Parcel in CFD No. 95-2 of 50% of such owner's Special Tax obligation attributable to such Assessor's Parcel. The owner wishing to prepay must elect to do so within five business days from the time of issuance of the initial building permit with respect to such Assessor's Parcel. The CFD No. 95-2 Alternate Prepayment Tax is (i) \$9,910 for each Assessor's Parcel of Single-Family Developed Property, and (ii) \$2,700 for each Assessor's Parcel of Multi-Family Developed Property. The Alternate Prepayment Tax is adjusted annually based on the Rates and Methods of Apportionment. Owners who elect to prepay 50% of the Special Tax are thereafter levied at 50% of the annual applicable Special Tax rate. The proceeds of the payment of Alternate Prepayment Taxes do not constitute Special Taxes and, as a result, are not pledged to payment of the Local Obligations.

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

Limitations of Special Tax. No CFD No. 95-2 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 95-2 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 95-2. The Special Tax may be levied on any parcel in CFD No. 95-2 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

ITEM 23

For the complete texts of the Rate and Method for CFD No. 95-2, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

CFD No. 99-1. The Rate and Method for CFD No. 99-1 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 99-1 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 99-1, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 99-1 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 99-1 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 99-1 as those school facilities, including land and other facilities which CFD No. 99-1 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 99-1, as the amount necessary in any Fiscal Year (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 99-1 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 99-1 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 99-1 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 99-1 means any Assessor’s Parcel in CFD No. 99-1 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Single-Family (any Dwelling Unit not classified as Multi-Family) or Multi-Family (not exceeding 1,600 square feet of Assessable Area and having a density of more than fifteen residential units per acre).

Undeveloped Property means all Residential Property in CFD No. 99-1 (i.e. parcels of land in such Community Facility District at any time zoned for residential purposes) which is not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 99-1 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the City of San Diego or the County of San Diego utilizes or relies upon for land use planning purposes and for the approval of the development of real property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is property which meets the definition of “Senior Citizen Housing,” in the Rate and Method for CFD No. 99-1.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 99-1.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 99-1, assuming no prepayment. In the event of prepayment, a parcel in CFD No. 99-1 is subject to an Alternate Prepayment Tax, and Alternate Prepayment Taxes are excluded from the definition of “Special Taxes” that secure each Series 2018 District’s obligation to make payments on Local Obligations.

Table 16
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 99-1
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 99-1	\$231	\$855	\$800

Source: The School District.

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 99-1 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 99-1 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 99-1 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$800 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 99-1.

Alternate Prepayment. The Rate and Method for CFD No. 99-1 provides for the option of prepayment by an owner of any Assessor's Parcel in CFD No. 99-1 of 50% of such owner's Special Tax obligation attributable to such Assessor's Parcel. The owner wishing to prepay must elect to do so within five business days from the time of issuance of the initial building permit with respect to such Assessor's Parcel. The CFD No. 99-1 Alternate Prepayment Tax is (i) \$11,403 for each Assessor's Parcel of Single-Family Developed Property, and (ii) \$3,080 for each Assessor's Parcel of Multi-Family Developed Property. The Alternate Prepayment Tax is adjusted annually based on the Rates and Methods of Apportionment. Owners who elect to prepay 50% of the Special Tax are thereafter levied at 50% of the annual applicable Special Tax rate. The proceeds of the payment of Alternate Prepayment Taxes do not constitute Special Taxes and, as a result, are not pledged to payment of the Local Obligations.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 99-1, it provides that CFD No. 99-1 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 99-1 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 99-1 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 99-1 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 99-1. The Special Tax may be levied on any parcel in CFD No. 99-1 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

ITEM 23

For the complete texts of the Rate and Method for CFD No. 99-1, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

CFD No. 99-2. The Rate and Method for CFD No. 99-2 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 99-2 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 99-2, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 99-2 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 99-2 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

Developed Property for CFD No. 99-2 means any Assessor’s Parcel in CFD No. 99-2 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Residential Property that is not Exempt Property and further classified as Residential, Commercial, or exempt.

Undeveloped Property means an Assessor’s Parcel which is not Developed Property.

One-Time Special Tax means for the 1999-2000 fiscal year, an amount equal to (i) \$0.76 per square foot of Assessable Space for Assessor’s Parcels of Residential Property, or (ii) \$0.10 per square foot of Chargeable Covered and Enclosed Space for Assessor’s Parcels of Commercial Property located within Rancho Santa Fe Union School District, or (iii) \$0.17 per square foot of Chargeable Covered and Enclosed Space for Assessor’s Parcels of Commercial Property located within the boundaries of Encinitas Union School District, subject in each case to increased adjustments in each fiscal year.

Exempt Property means any Assessor’s Parcel within the boundaries of CFD No. 99-2 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) is Undeveloped Property, (iii) is “common area” of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), (iv) is Residential Property for which the One Time Special Tax was paid or the Mitigation Payment under the Mitigation Agreement was paid, or (v) is Commercial Property for which the Mitigation Payment under the Mitigation Agreement was paid.

See Appendix B – “RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS” for the complete Rate and Method for CFD No. 99-2.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 99-2.

Table 17
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 99-2
Maximum Special Taxes

<u>Name of District</u>	<u>Residential Property⁽¹⁾</u>	<u>Undev. Prop. Per Acre</u>
CFD No. 99-2	\$570	--

⁽¹⁾ Such Residential Property that is Developed Property and not Exempt Property.

Source: *The School District.*

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX CAN BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 99-2 provides that the Special Tax in such Community Facilities District shall be levied on each Assessor's Parcel of Residential Property that is Developed Property that is not Exempt Property in the amount of \$570 per year. Exempt Property includes any Residential Property that is Developed Property that paid the One-Time Special Tax, Commercial Property and Undeveloped Property.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 99-2, it provides that CFD No. 99-2 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 99-2 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 99-2 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 99-2 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 99-2. The Special Tax may be levied on any parcel in CFD No. 99-2 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 99-2, see Appendix B – "RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS."

CFD No. 99-3. The Rate and Method for CFD No. 99-3 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 99-3 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 99-3, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 99-3 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 99-3 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method.

ITEM 23

Developed Property for CFD No. 99-3 means any Assessor's Parcel in CFD No. 99-3 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Residential Property that is not Exempt Property or Commercial Property.

Undeveloped Property means an Assessor's Parcel which is not Developed Property.

One-Time Special Tax means for the 1999-2000 fiscal year, an amount equal to (i) \$0.76 per square foot of Assessable Space for Assessor's Parcels of Residential Property, or (ii) \$0.17 per square foot of Chargeable Covered and Enclosed Space for Assessor's Parcels of Commercial Property, subject in each case to increased adjustments in each fiscal year.

Exempt Property means any Assessor's Parcel within the boundaries of CFD No. 99-3 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) is Undeveloped Property, (iii) is "common area" of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is Residential Property for which the One Time Special Tax was paid or the Mitigation Payment under the Mitigation Agreement was paid, or (v) is Commercial Property for which the Mitigation Payment under the Mitigation Agreement was paid.

See Appendix B – "RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS" for the complete Rate and Method for CFD No. 99-3.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 99-3.

Table 18
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 99-3
Maximum Special Taxes

<u>Name of District</u>	<u>Residential Property⁽¹⁾</u>	<u>Undev. Prop. Per Acre</u>
CFD No. 99-3	\$570	--

⁽¹⁾ Such Residential Property that is Developed Property and not Exempt Property.
Source: *The School District.*

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX CAN BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 99-3 provides that the Special Tax in such Community Facilities District shall be levied on each Assessor's Parcel of Residential Property that is Developed Property that is not Exempt Property in the amount of \$570 per year. Exempt Property includes any Residential Property that is Developed Property that paid the One-Time Special Tax.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 99-3, it provides that CFD No. 99-3 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 99-3 may covenant for the benefit of bondholders to commence and

ITEM 23

diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 99-3 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 99-3 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 99-3. The Special Tax may be levied on any parcel in CFD No. 99-3 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 99-3, see Appendix B – “RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS.”

CFD No. 03-1. The Rate and Method for CFD No. 03-1 provides the means by which the Board of Trustees of the School District may annually levy the Special Taxes within CFD No. 03-1 up to the Maximum Special Tax. Annually, at the time of levying the Special Tax for CFD No. 03-1, the Board of Trustees shall determine the amount of money to be collected from Developed Property and Undeveloped Property in such Community Facilities District. The Rate and Method for CFD No. 03-1 provides that a Maximum Special Tax on Developed Property may be levied (i) to pay the “Bond Requirements” and (ii) to provide for the cost of constructing, leasing, and/or acquiring the “Facilities,” and that a Maximum Special Tax may be levied on Undeveloped Property to the extent necessary to pay the Bond Requirements in the event Special Tax revenues from the levy on Developed Property, together with all other “Legally Available Funds” of CFD No. 03-1 are insufficient to pay the Bond Requirements for such Fiscal Year. “Facilities” is defined in the Rate and Method for CFD No. 03-1 as those school facilities, including land, and other facilities which CFD No. 03-1 is authorized by law to construct, lease, acquire, own or operate. “Bond Requirements” is defined in the Rate and Method for CFD No. 03-1, as the amount necessary in any Fiscal Year (i) to pay principal and interest on the bonds at that time outstanding in CFD No. 03-1, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

Developed and Undeveloped Property; Exempt Property. The Rate and Method for CFD No. 03-1 declares that on or before July 1 of each Fiscal Year, all Residential Property within CFD No. 03-1 shall be classified as Developed Property, Undeveloped Property or Exempt Property and shall be subject to Special Taxes in accordance with the applicable Rate and Method. Pursuant to such Rate and Method, Assessor’s Parcels for which building permits are issued for the first 1,126 Equivalent Dwelling Units (“EDUs”) with CFD No. 03-1 shall be assigned to Tax Class A, and thereafter all remaining Assessor’s Parcels for which building permits are issued shall be classified as Tax Class B.

Developed Property for CFD No. 03-1 means any Assessor’s Parcel in CFD No. 03-1 for which a building permit has been issued as of June 30 of the previous fiscal year in which the Special Tax is being levied. Developed Property is further classified as Multi-Family (any Dwelling Unit that does not exceed 1,600 square feet of Assessable Area and is located on a Residential Property with density of more than fifteen Dwelling Units per acre) or Single-Family (any Dwelling Unit not classified as Multi-Family).

Undeveloped Property means all Residential Property in CFD No. 03-1 not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or the Rate and Method.

EDU means an equivalent dwelling unit: one Single-Family Dwelling Unit is equal to one EDU, and one Multi-Family Dwelling Unit is equal to 0.27 EDUs.

ITEM 23

Exempt Property means any Assessor's Parcel within the boundaries of CFD No. 03-1 which: (i) is the property of State, federal or other local government or public agency, except as otherwise provided by the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan, or community plan for which the applicable city or the County of San Diego utilize or rely upon for land use planning purposes and for the approval of the development of real property, (iii) is "common area" of a common interest development (as defined in Section 1351 of the California Civil Code or any similar subsequent legislation), or (iv) is property which meets the definition of "Senior Citizen Housing," in the Rate and Method for CFD No. 03-1.

See Appendix B – "RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS" for the complete Rate and Method for CFD No. 03-1.

The following table identifies the maximum tax on Developed and Undeveloped Property in CFD No. 03-1, assuming no prepayment. In the event of prepayment, a parcel in CFD No. 03-1 is subject to an Alternate Prepayment Tax, and Alternate Prepayment Taxes are excluded from the definition of "Special Taxes" that secure each Series 2018 District's obligation to make payments on Local Obligations.

Table 19
SAN DIEGUITO FACILITIES FINANCING AUTHORITY
Community Facilities District No. 03-1
Maximum Special Taxes

Name of District	Multi Family	Annual Tax Single Family	Undev. Prop. Per Acre
CFD No. 03-1 ⁽¹⁾			\$949
Tax Class A	\$274	\$1,014	--
Tax Class B	231	855	--

⁽¹⁾ The Rate and Method for CFD No. 03-1 provides that the first 1,126 EDUs (defined as equivalent dwelling unit) within CFD No. 03-1 will be assigned to Tax Class A. One Single-Family Dwelling Unit equals one EDU and one Multi-Family Dwelling Unit equals 0.27 EDUs. All remaining Assessor's Parcels will be classified as Tax Class B. See Appendix B – "RATES AND METHODS OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS."

Source: *The School District.*

THE BONDS AND THE LOCAL OBLIGATIONS ARE BEING SIZED BASED ON PROJECTED SPECIAL TAX COLLECTIONS FROM CURRENT DEVELOPED PROPERTY. NO SPECIAL TAX IS EXPECTED TO BE LEVIED ON UNDEVELOPED PROPERTY.

Method of Apportionment. The Rates and Method for CFD No. 03-1 provides that the Special Tax in such Community Facilities District shall be levied first on Developed Property, up to the Maximum Special Tax, and then, in the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy on all Developed Property, together with all other Legally Available Funds of CFD No. 03-1 (such as bond fund earnings and other interest earnings) are insufficient to pay Bond Requirements for such Fiscal Year, then a Special Tax is levied on all Undeveloped Property for such Fiscal Year only. The Rate and Method for CFD No. 03-1 provides that the Special Tax levied on Undeveloped Property shall not exceed the lesser of (i) \$949 per acre, or (ii) the aggregate amount of actual delinquencies in the payment of Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 03-1.

Alternate Prepayment. The Rate and Method for CFD No. 03-1 provides for the option of prepayment by an owner of any Assessor's Parcel in CFD No. 03-1 of 50% of such owner's Special Tax obligation attributable to such Assessor's Parcel. The owner wishing to prepay must elect to do so within five business

ITEM 23

days from the time of issuance of the initial building permit with respect to such Assessor's Parcel. The CFD No. 03-1 Alternate Prepayment Tax is (i) \$13,524 for each Assessor's Parcel of Tax Class A Single-Family Developed Property, (ii) \$11,403 for each Assessor's Parcel of Tax Class B Single-Family Developed Property, (iii) \$3,654 for each Assessor's Parcel of Tax Class A Multi-Family Developed Property, and (iv) \$3,080 for each Assessor's Parcel of Tax Class B Multi-Family Developed Property. Owners who elect to prepay 50% of the Special Tax are thereafter levied at 50% of the annual applicable Special Tax rate. The proceeds of the payment of Alternate Prepayment Taxes do not constitute Special Taxes and, as a result, are not pledged to payment of the Local Obligations.

Collection of Special Taxes. The annual Special Taxes are levied and collected in the same manner as ordinary *ad valorem* property taxes are levied and collected by the County. Notwithstanding any provision to the contrary in the Rate and Method for CFD No. 03-1, it provides that CFD No. 03-1 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes are subject to the same penalties and lien priorities in the case of delinquency as is provided for *ad valorem* taxes; provided that CFD No. 03-1 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

Limitations of Special Tax. No CFD No. 03-1 Annual Special Tax may be imposed on Exempt Property. Under no circumstances will the Annual Special Tax levied against any parcel of Developed Property in CFD No. 03-1 be increased by more than ten percent as a consequence of delinquency or default by the owner of any other parcel within CFD No. 03-1. The Special Tax may be levied on any parcel in CFD No. 03-1 for a period not to exceed 35 years commencing the first fiscal year in which the Special Tax is levied on such parcel of Developed Property.

For the complete texts of the Rate and Method for CFD No. 03-1, see Appendix B – "RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE COMMUNITIES FACILITIES DISTRICTS."

Foreclosure of Special Tax Liens

The School District will annually on or before August 1 of each year review the public records of the County relating to the collection of the Special Tax in order to determine the amount of the Special Tax collected in the prior Fiscal Year, and if the School District determines on the basis of such review that the amount so collected for any Series 2018 District is deficient by more than 5% of the total amount of the Special Tax levied in such Fiscal Year, it will within 60 days thereafter institute foreclosure proceedings as authorized by the Mello-Roos Act in order to enforce the lien of the delinquent installments of the Special Tax against each lot or parcel of land in such Series 2018 District, and will diligently prosecute and pursue such foreclosure proceedings to judgment and sale; provided, that irrespective of the foregoing if the School District determines on the basis of such review that property owned by any single property owner in such Series 2018 District is delinquent by more than \$5,000 with respect to the Special Tax due and payable by such property owner by such delinquency date, then the School District will institute, prosecute and pursue such foreclosure proceedings in the time and manner provided herein against such property owner; and provided further, that any actions taken to enforce delinquent Special Tax liens shall be taken only consistent with Sections 53356.1 through 53356.7, both inclusive, of the Government Code of the State of California.

No Required Advances from Available Surplus Funds. The School District is not obligated to advance available surplus funds from the School District treasury to pay debt service on any issue of Local Obligations or to replenish the related Bond Reserve Fund; provided, that nothing shall affect the right of the School District under the Mello-Roos Act to make advances to cure any deficiencies.

ITEM 23

Additional Bonds

In addition to the Bonds, the Authority may at any time, by a Supplemental Trust Agreement, authorize the issuance of additional bonds, payable from Revenues and secured by a pledge and charge and lien upon the Revenues equally and ratably with the Bonds previously issued (the "Additional Parity Bonds"), but only upon compliance by the Authority with the provisions hereof and any additional requirements set forth in a Supplemental Trust Agreement, and subject to the following specific conditions, which are hereby made conditions precedent to the issuance of any Additional Parity Bonds:

- (a) No Event of Default under the Trust Agreement shall have occurred and then be continuing;
- (b) The Supplemental Trust Agreement providing for the issuance of the Additional Parity Bonds shall specify the purposes for which the Additional Parity Bonds are being issued, which shall be to acquire Eligible Local Obligations or to refund all or part of the Bonds relating to the Outstanding Local Obligations;
- (c) The Supplemental Trust Agreement providing for the issuance of the Additional Parity Bonds shall provide for a deposit to the Reserve Fund sufficient to raise the amount on deposit therein to the Reserve Requirement upon the issuance of the Additional Parity Bonds;
- (d) The Supplemental Trust Agreement providing for the issuance of the Additional Parity Bonds shall provide the date, the maturity date or dates, the interest payment dates and the mandatory redemption dates, if any, for such Series; provided, that (i) the Additional Parity Bonds shall be payable as to principal on March 1 of each year in which principal of such Additional Parity Bonds falls due, and the Additional Parity Bonds shall be subject to mandatory redemption on March 1 of each year in which mandatory redemption is required; and (ii) the Additional Parity Bonds shall be payable as to interest semiannually on March 1 and September 1 of each year, except that the first installment of interest may be payable on either March 1 or September 1 and shall be for a period of not longer than 12 months and the interest shall be payable thereafter semiannually on March 1 and September 1;
- (e) The Authority shall have received written confirmation from the rating agency then rating the Bonds that the issuance of the Additional Parity Bonds will not result in a downgrade of the underlying rating on the Bonds;
- (f) If the Additional Parity Bonds are issued to refund Outstanding Bonds, the Authority will not issue any Additional Parity Bonds unless the Authority certifies that the following conditions have been satisfied: (i) the final maturity date of the Additional Parity Bonds is no later than the final maturity date of the Bonds being refunded; (ii) the issuance of the Additional Parity Bonds will result in annual debt service savings in every year until maturity; and
- (g) If the Additional Parity Bonds are issued other than under the preceding subsection (f), then the Authority shall also certify that the following conditions have been satisfied: (i) all conditions to the issuance of any related Local Obligations required under the applicable Local Obligation Indenture have been satisfied; (ii) the Revenues are estimated to cover 110% of the debt service in each Fiscal Year of all Bonds (including all proposed Additional Parity Bonds); (iii) the Revenues derived from Local Obligations of Community Facilities Districts with at least 450 developed residential properties are estimated to cover one hundred percent (100%) of the debt service in each Fiscal Year of all Bonds (including all proposed Additional Parity Bonds); and (iv) the Revenues derived from Local Obligations of Community Facilities Districts in which the assessed property value of all property within the District is at least 20 times the sum of the principal amount of outstanding obligations of the Community Facilities District plus any assessment liens or special tax liens secured by such property are estimated to cover 100% of the debt service in each Fiscal Year of all Bonds (including all proposed Additional Parity Bonds).

THE COMMUNITY FACILITIES DISTRICTS

Set forth under this caption is certain information describing the Series 2018 Districts in the aggregate and individually. Investors should be aware that the debt service on one Local Obligation may not be used to make up any shortfall in the debt service on another Local Obligation. Moreover, the parcels in each of the Series 2018 Districts are taxed according to that Series 2018 District's specific Rate and Method, and the Special Taxes may only be applied to pay the debt service on the Local Obligations of the Series 2018 District in which they are levied and not on the debt service of any other Local Obligations. Potential investors should further be aware that Special Taxes are levied against individual parcels within each Series 2018 District and that any such parcel may have a value-to-lien ratio less than the overall value-to-lien ratio for such Series 2018 District.

Combined Community Facilities Districts

Projected Special Tax Revenues. The following table shows Special Tax revenue projections from fiscal year 2018-19 through fiscal year 2051-52, based on current development of all of the Community Facilities Districts, including the Series 2018 Districts, and the various Rates and Methods for such Community Facilities Districts set forth in Appendix B.

Table 20
Special Tax Revenue Projections
All Community Facilities Districts
Fiscal Year 2018-19 through 2051-52

Fiscal Year	CFD No. 94-2	CFD No. 94-3	CFD No. 95-1	CFD No. 95-2	CFD No. 99-1	CFD No. 99-2	CFD No. 99-3	CFD No. 03-1	CFD Totals
2018-19	\$ 2,124,800	\$ 537,046	\$ 2,423,364	\$ 462,682	\$ 519,683	\$ 25,650	\$ 79,800	\$ 2,087,814	\$8,260,839
2019-20	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2020-21	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2021-22	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2022-23	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2023-24	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2024-25	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2025-26	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2026-27	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2027-28	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2028-29	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2029-30	2,124,800	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,260,839
2030-31	2,087,200	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,223,239
2031-32	2,077,200	537,046	2,423,364	462,682	519,683	25,650	79,800	2,087,814	\$8,213,239
2032-33	1,944,400	519,088	2,390,874	457,882	519,683	25,650	79,800	2,087,814	\$8,025,191
2033-34	1,628,400	477,732	2,247,234	436,282	519,683	25,650	79,800	2,087,814	\$7,502,595
2034-35	1,393,600	425,760	1,993,299	355,482	519,683	25,650	76,950	2,087,814	\$6,878,238
2035-36	1,140,800	363,360	1,674,504	335,482	514,553	25,650	68,970	2,087,814	\$6,211,133
2036-37	940,800	291,200	1,099,971	286,682	497,880	21,090	40,470	2,087,814	\$5,265,907
2037-38	864,000	144,000	786,399	249,082	377,966	20,520	31,350	2,087,814	\$4,561,131
2038-39	745,600	18,400	670,119	235,482	270,663	19,380	29,640	2,015,820	\$4,005,104
2039-40	575,200	800	610,269	221,882	262,113	14,250	28,500	1,924,560	\$3,637,574
2040-41	393,600	800	551,274	182,980	190,601	8,550	22,230	1,711,020	\$3,061,055
2041-42	350,400	800	447,819	171,780	182,051	6,270	12,540	1,536,612	\$2,708,272
2042-43	350,400	800	317,859	170,980	180,341	3,420	7,980	1,393,638	\$2,425,418
2043-44	350,400	800	292,209	154,980	180,341	2,280	6,840	1,339,896	\$2,327,746
2044-45	331,200	800	258,864	147,200	180,341	1,140	5,700	1,299,336	\$2,224,581
2045-46	277,600	800	253,734	147,200	179,058	1,140	5,130	1,230,384	\$2,095,046
2046-47	212,000	800	243,474	141,600	179,058	570	4,560	1,154,334	\$1,936,396
2047-48	148,800	800	199,869	122,400	179,058	570	4,560	1,073,214	\$1,729,271
2048-49	100,800	800	146,859	112,000	170,508	0	4,560	937,575	\$1,473,102
2049-50	68,800	800	52,170	64,000	170,508	0	2,280	863,618	\$1,222,176
2050-51	24,800	800	24,795	31,200	124,338	0	1,710	457,608	\$665,251
2051-52	0	0	9,405	8,800	57,834	0	570	382,332	\$458,941
Total⁽¹⁾	\$41,503,600	\$ 9,767,784	\$48,198,096	\$10,510,924	\$12,731,811	\$ 560,880	\$ 1,631,340	\$59,076,227	\$183,980,662

Source: Koppel & Gruber Public Finance.

(1) Totals may not add due to rounding.

ITEM 23

Delinquencies. The following table is a summary of Special Tax levies, collections and delinquency rates in all of the Community Facilities Districts for fiscal years 2013-14 through 2017-18.

Table 21
Special Tax Levies, Delinquencies and Delinquency Rates
ALL CFDs
Fiscal Years 2013/2014 TO 2017/2018

Fiscal Year	Number of Parcels Levied	Amount Levied	Delinquencies as of Fiscal Year End				Remaining Delinquencies as of July 10, 2018		
			Number of Delinquent Parcels	Amount Delinquent	Percent Delinquent		Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent ⁽⁵⁾
2013/2014	8,318	\$6,881,571	27	\$ 17,805	0.26%	⁽¹⁾	0	\$ 0	0.00%
2014/2015	8,518	\$7,066,039	30	17,369	0.25	⁽²⁾	0	0	0.00
2015/2016	9,039	\$7,610,978	29	16,137	0.21	⁽³⁾	1	400	0.01
2016/2017	9,291	\$7,806,173	39	23,000	0.29	⁽⁴⁾	11	7,043	0.09
2017/2018	9,604	\$8,071,431	71	40,135	0.50	⁽⁵⁾	71	40,135	0.50

⁽¹⁾ Delinquent as of Sept 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of Sept 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of Sept 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

Direct and Overlapping Debt. The property within the Community Facilities Districts is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for all of the Community Facilities Districts as of August 1, 2018.

Table 22
Detailed Direct And Overlapping Debt
All Community Facilities Districts

2017-18 Assessed Valuation: \$11,063,644,530 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.401%	\$ 243,327
Mira Costa Community College District	10.710	9,194,209
Palomar Community College District	0.089	554,210
San Diego Community College District	0.012	159,982
San Dieguito Union High School District	17.680	59,013,600
Solana Beach School District School Facilities Improvement District No. 2016-1	5.962	2,709,636
Palomar Healthcare District	0.095	410,483
San Dieguito Union High School District Combined Community Facilities Districts	100.	92,386,589
Cardiff School District	4.156	682,618
Encinitas Union School District	22.646	10,767,463
Rancho Santa Fe School District	6.219	2,077,052
Del Mar School District Community Facilities District No. 95-1	99.509	14,587,946
Del Mar School District Community Facilities District No. 99-1	100.	3,420,000
Rancho Santa Fe Community Services District Community Facilities District No. 1	44.298	15,123,260
Solana Beach School District Community Facilities District No. 99-1	99.999	3,894,240
Solana Beach School District Community Facilities District No. 2000-1	100.	2,860,000
Solana Beach School District Community Facilities District No. 2004-1	100.	27,080,000
City of Encinitas Community Facilities District No. 1	82.126	20,897,087
Olivenhain Municipal Water District Assessment District No. 96-1	14.301	1,516,447
California Statewide Community Development Authority Assessment District Nos. 17-03&17-04	37.195-50.000%	3,469,146
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$271,047,295
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	2.219%	\$ 6,060,562
San Diego County Pension Obligation Bonds	2.219	12,389,190
San Diego County Superintendent of Schools Obligations	2.219	239,233
Mira Costa Community College District Certificates of Participation	10.710	59,439
Palomar Community College District General Fund Obligations	0.089	2,420
San Dieguito Union High School District General Fund Obligations	17.680	2,250,456
City of Encinitas Certificates of Participation	10.115	4,546,744
City of Solana Beach Certificates of Participation	1.411	9,741
City of San Diego General Fund Obligations	2.343	<u>12,903,034</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$38,460,819
 COMBINED TOTAL DEBT		\$309,508,114⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$92,415,000)	0.84%
Total Overlapping Tax and Assessment Debt	2.45%
Combined Total Debt	2.80%

Source: California Municipal Statistics, Inc.

Major Land Owners. The following table presents a summary of the top taxpayers among all of the Community Facilities Districts, measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

ITEM 23

Table 23
Largest Taxpayers (Top 10)
All CFDs
Fiscal Year 2018-19

Property Owner ¹	Number of Parcels Levied	Special Tax Levy 2018-19	Percent of Special Tax Levy
IRVINE COMPANY LLC	9	\$208,593.00	2.53%
PARDEE HOMES	197	168,435.00	2.04
TORREY GARDEN HILLS I L L C	2	88,704.00	1.07
TORREY HILLS APARTMENTS S D LLC	4	78,540.00	0.95
PACIFIC HIGHLANDS RANCH LP	1	31,878.00	0.39
CARMEL VILLAGE LP	2	29,106.00	0.35
PACIFICO ENCINITAS APARTMENT HOMES L P	1	26,160.00	0.32
OCEAN AIR L P	3	23,100.00	0.28
MERITAGE HOMES OF CALIFORNIA INC	25	21,375.00	0.26
MEADOWOOD 20 LLC	17	17,100.00	0.21
Sub Total	261	\$692,991.00	8.39%
Other Properties	9,536	7,567,847.50	91.61
Grand Total	9,797	\$8,260,838.50	100.00%

¹ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.

Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in the Community Facilities Districts (9,797 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which totals \$12,046,230,918. The direct and overlapping special tax and assessment indebtedness within all of the Community Facilities Districts as of August 1, 2018, was approximately \$271,047,295. The assessed value to lien ratio of the property within all of the Community Facilities Districts, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the Local Obligations and the Series 2016 Bonds and the estimated direct and overlapping indebtedness within all of the Community Facilities Districts equals approximately 42.09-to-1*.

The following table sets forth the estimated value-to-lien ratios for parcels within all the Community Facilities Districts by various ranges, based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 24
Estimated Assessed Value-To-Lien Ratios By Ranges
All CFDs

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations ⁽¹⁾	Share of Other Direct and Overlapping Debt ⁽²⁾	FY 2018/19 Total Assessed Valuation ⁽³⁾	Value-to-Debt *
Less Than 10.0	148	\$ 131,495	1.59%	\$ 1,821,098	\$ 3,454,104	\$ 41,509,665	7.87
10.0-19.99	651	549,026	6.65%	7,060,159	16,371,092	396,973,714	16.94
20.00-39.99	4,157	3,841,511	46.50%	51,201,806	91,615,238	4,122,370,421	28.86
40.00-59.99	2,560	2,121,328	25.68%	26,919,763	37,902,296	3,162,396,772	48.79
60.00-79.99	1,208	973,293	11.78%	12,382,575	16,901,459	2,004,938,151	68.47
80 or Greater	1,073	644,187	7.80%	8,179,598	12,416,517	2,318,042,195	112.55
Total	9,797	\$ 8,260,839	100.00%	\$107,565,000	\$178,660,706	\$ 12,046,230,918	42.09

⁽¹⁾ Represents the sum of the all CFDs Refunding Bonds Local Obligations estimated at \$82,625,000 and CFD No. 94-2 and CFD No. 03-1 share of the 2016 Local Obligation Bonds (after bond call) of \$5,870,000 and \$19,070,000 respectively , all allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within all of the Community Facilities Districts. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the Community Facilities Districts may not be representative of the actual market value of property within such Community Facilities Districts because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See “SPECIAL RISK FACTORS – Property Values.”

The following table shows the historical assessed valuation of land and improvements for Developed Property within all of the Community Facilities Districts, total assessed valuation of such taxable parcels within all such Community Facilities Districts, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

Table 25
Assessed Valuation Of Taxable Parcels
All Community Facilities Districts
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$3,539,402,008	\$4,342,859,644	\$7,882,261,652	--
2014-15 ⁽²⁾	3,957,311,177	4,704,001,228	8,661,312,405	9.88%
2015-16 ⁽²⁾	4,348,260,018	5,011,035,655	9,359,295,673	8.06
2016-17 ⁽²⁾	4,706,649,870	5,422,553,572	10,129,203,442	8.23
2017-18 ⁽³⁾	5,207,434,273	5,856,210,257	11,063,644,530	9.23
2018-19 ⁽³⁾	5,673,638,910	6,372,592,008	12,046,230,918	8.88

(1) Includes Assessed Land and Structure value of parcels upon which special taxes were levied.

(2) Based on data provided in Annual Continuation Disclosure Reports.

(3) San Diego County Secured roll as compiled by Koppel & Gruber Public Finance

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

Table 26
Estimated Assessed Value-To-Debt Ratios By CFD
All Community Facilities Districts

Community Facilities District	Number of Parcels Levied	Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	Total Debt⁽³⁾	FY 2018/19 Total Assessed Valuation⁽⁴⁾	Estimated Assessed Value-to-Debt⁽⁵⁾
CFD No. 94-2	2,888	\$26,385,000	\$24,401,867	\$50,786,867	\$2,750,393,069	54.16
CFD No. 94-3	878	6,380,000	28,256,212	34,636,212	885,484,161	25.57
CFD No. 95-1	2,371	29,930,000	58,116,776	88,046,776	3,871,582,807	43.97
CFD No. 95-2	614	5,910,000	7,127,753	13,037,753	797,226,517	61.15
CFD No. 99-1	746	6,760,000	6,572,125	13,332,125	733,353,147	55.01
CFD No. 99-2	45	300,000	1,886,012	2,186,012	179,842,196	82.27
CFD No. 99-3	140	960,000	3,340,690	4,300,690	290,202,048	67.48
CFD No. 03-1	2,115	30,940,000	48,959,271	79,899,271	2,538,146,973	31.77
Total	9,797	\$107,565,000	\$178,660,706	\$286,225,706	\$12,046,230,918	42.09

*Preliminary, Subject to change.

(1) Represents the sum of all CFDs Refunding Bonds Local Obligations estimated at \$82,625,000 in addition to CFD Nos. 94-2 and 03-1 share of the 2016 Local Obligation Bonds (after bond call) of \$5,870,000 & \$19,070,000 respectively.

(2) Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated August 1, 2018 and allocated based on the Fiscal Year 2018-19 levy.

(3) Represents the sum of each Community Facilities Districts' share of the Refunding Local Obligations, the share of the 2016 Local Obligation Bonds if any and Other Direct and Overlapping Debt.

(4) Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

(5) Represents "Assessed Value" divided by the "Total Debt."

CFD No. 94-2

Location and Description. CFD No. 94-2 is located in the City of Carlsbad, in the northern section of the School District. The area encompasses the planning area known as the Villages of La Costa, which includes La Costa Valley and La Costa Oaks. There are 2,888 parcels of Developed Property in CFD No. 94-2 and one parcel of Undeveloped Property.

ITEM 23

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 94-2 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 94-2. See “SECURITY FOR THE BONDS – Rates and Methods – CFD No. 94-2.”

Table 27
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 94-2
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End			Remaining Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent	Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent ⁽⁵⁾
2013-14	2,762	\$2,024,000	5	\$ 3,200	0.16%	⁽¹⁾ 0	\$ 0	0.00%
2014-15	2,802	2,056,000	14	8,000	0.39	⁽²⁾ 0	0	0.00
2015-16	2,857	2,100,000	9	4,200	0.20	⁽³⁾ 1	400	0.02
2016-17	2,888	2,124,800	12	6,200	0.29	⁽⁴⁾ 3	2,000	0.09
2017-18	2,888	2,124,800	18	9,800	0.46	⁽⁵⁾ 18	9,800	0.46

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

Direct and Overlapping Debt. The property within CFD No. 94-2 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 94-2 as of August 1, 2018.

Table 28
Detailed Direct And Overlapping Debt
CFD No. 94-2

2017-18 Assessed Valuation: \$2,632,050,786 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.096%	\$ 58,207
Mira Costa Community College District	2.564	2,201,400
Palomar Community College District	0.024	147,672
San Dieguito Union High School District	4.229	14,121,180
San Dieguito Union High School District Community Facilities District No. 94-2	100.	22,792,489
Cardiff School District	1.287	211,345
Encinitas Union School District	14.115	6,711,165
Olivenhain Municipal Water District Assessment District No. 96-1	8.950	950,898
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$47,194,356
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.531%	\$ 1,449,771
San Diego County Pension Obligation Bonds	0.531	2,963,667
San Diego County Superintendent of Schools Obligations	0.531	57,228
Mira Costa Community College District Certificates of Participation	2.564	14,232
Palomar Community College District General Fund Obligations	0.024	645
San Dieguito Union High School District General Fund Obligations	4.229	538,340
City of Encinitas Certificates of Participation	0.248	111,436
TOTAL OVERLAPPING GENERAL FUND DEBT		\$5,135,319
 COMBINED TOTAL DEBT		 \$52,329,675⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$22,792,489)	0.87%
Total Overlapping Tax and Assessment Debt.....	1.79%
Combined Total Debt.....	1.99%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth an estimated property tax bill for a residential unit in CFD No. 94-2. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.20% of assessed value.

Table 29
Sample Tax Bill
CFD No. 94-2
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification	Single Family Residential	
Estimated Value		
Average Assessed Valuation ⁽²⁾		\$911,750
Homeowner's Exemption		(7,000)
Estimated Net Assessed Value⁽³⁾		\$904,750
Ad Valorem Property Taxes⁽⁴⁾		
	Tax Rate	
Basic Levy	1.00000%	\$9,047.50
Gen Bond Encinitas-Prop O 3/26/1996, Series 1996A	0.01943%	\$175.79
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$96.54
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$85.77
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$19.36
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$130.56
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$31.67
Subtotal Ad Valorem Property Taxes	1.05965%	\$9,587.18
Assessments, Special taxes and Parcel Charges⁽⁴⁾		
CSA 17 Emer Ambul Sv		\$29.62
Mosquito Surveillance		3.00
Vector Disease Control		7.06
Ltg/Landscape ZN M		8.34
San Dieguito CFD 94-2		800.00
Leuc. Wastewater Fee		343.68
Assmt Dist 96-1		47.72
MWD Wtr Standby Charge		11.50
CWA Wtr Availability		10.00
Subtotal Assessments, Charges and Special Taxes		\$1,260.92
Total Estimated Property Taxes		\$10,848.10
Estimated Effective Tax Rate		1.20%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rate not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 94-2 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 30
Largest Taxpayers (Top 10)
CFD No. 94-2
Fiscal Year 2018-19

<u>Property Owner⁽¹⁾</u>	<u>Number of Parcels Levied</u>	<u>Special Tax Levy 2018-19</u>	<u>Percent of Special Tax Levy</u>
I & F TRUST 12-18-13	3	\$ 2,400.00	0.11%
SAKAI FAMILY TRUST 04-01-06	3	2,000.00	0.09
CHEN/GUO FAMILY TRUST 09-07-10	2	1,600.00	0.08
EVERGREEN CARDIFF LLC	2	1,600.00	0.08
GONZALES TRUST 09-26-01	2	1,600.00	0.08
ISRANI FAMILY TRUST 12-05-08	2	1,600.00	0.08
KNYSH MICHAEL A & KOROL OLGA	2	1,600.00	0.08
LAUTH JAMES E & RISA F	2	1,600.00	0.08
LEHRER MATTHEW N & VIOLET S	2	1,600.00	0.08
<u>LI XUGUANG & TU XINLEI</u>	2	1,600.00	0.08
Sub Total	22	\$ 17,200.00	0.81%
<u>Other Properties</u>	2,866	\$ 2,107,600.00	99.19
<u>Grand Total</u>	2,888	\$ 2,124,800.00	100.00%

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount..
Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 94-2 (2,888 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$2,750,393,069. The direct and overlapping special tax and assessment indebtedness within CFD No. 94-2 as of August 1, 2018, was approximately \$47,194,356. The assessed value-to-lien ratio of the property within CFD No. 94-2, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 94-2 Local Obligations and CFD No. 94-2's share of the Series 2016 Bonds and the estimated direct and overlapping indebtedness within CFD No. 94-2 equals approximately 54.16-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 94-2 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 31
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 94-2

Current Assessed Value-To-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations ⁽¹⁾	Share of Other Direct and Overlapping Debt ⁽²⁾	FY 2018/19 Total Assessed Valuation ⁽³⁾	Value-to-Debt*
Less than 10.00 ⁽⁴⁾	10	\$8,000	0.38%	\$99,341	\$91,875	\$1,269,905	6.64
10.00-19.99	58	44,800	2.11	556,311	514,497	18,139,606	16.94
20.00-39.99	607	484,800	22.82	6,020,071	5,567,595	380,619,429	32.85
40.00-59.99	1,269	985,600	46.39	12,238,824	11,318,940	1,171,036,918	49.71
60.00-79.99	563	424,800	19.99	5,275,013	4,878,536	679,906,184	66.96
80.00 or Greater	381	176,800	8.32	2,195,440	2,030,425	499,421,027	118.18
Total	2,888	\$2,124,800	100.00%	\$26,385,000	\$24,401,867	\$2,750,393,069	54.16

⁽¹⁾ Represents the sum of the CFD No. 94-2 Refunding Bonds Local Obligations estimated at \$20,515,000 and CFD No. 94-2's share of the 2016 Local Obligation Bonds (after bond call) of \$5,870,000, all allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ The lowest value to debt on a parcel is 4.70 to 1.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 94-2. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See "SPECIAL RISK FACTORS – Property Values."

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 94-2, total assessed valuation of such taxable parcels within CFD No. 94-2, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

ITEM 23

Table 32
Assessed Valuation Of Taxable Parcels
CFD No. 94-2
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$ 878,290,727	\$1,133,196,478	\$2,011,487,205	--
2014-15 ⁽²⁾	1,005,656,808	1,257,282,018	2,262,938,826	12.50%
2015-16 ⁽²⁾	1,074,008,414	1,307,187,976	2,381,196,390	5.23
2016-17 ⁽²⁾	1,135,895,411	1,373,151,830	2,509,047,241	5.37
2017-18 ⁽³⁾	1,198,271,636	1,433,779,150	2,632,050,786	4.90
2018-19 ⁽³⁾	1,271,385,315	1,479,007,754	2,750,393,069	4.50

(1) Included Assessed Land and Structure value of parcels upon which special taxes are levied.

(2) Based on data provided in Annual Continuation Disclosure Reports.

(3) San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 94-3

Location and Description. CFD No. 94-3 is located in the Encinitas Ranch planning area of the City of Encinitas. Encinitas Ranch is a master planned community developed around an 18-hole golf course. There are 878 parcels of Developed Property in CFD No. 94-3 and zero parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 94-3 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 94-3. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 94-3."

Table 33
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 94-3
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Remaining Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent⁽⁵⁾
2013-14	877	\$536,246	4	\$ 2,109	0.39%	(1)	0	\$ 0	0.00%
2014-15	877	536,246	2	1,200	0.22	(2)	0	0	0.00
2015-16	877	536,246	4	2,000	0.37	(3)	0	0	0.00
2016-17	878	537,046	5	2,509	0.47	(4)	1	109	0.02
2017-18	878	537,046	5	2,618	0.49	(5)	5	2,618	0.49

(1) Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

(2) Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

(3) Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

(4) Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

(5) Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 94-3 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 94-3 as of August 1, 2018.

Table 34
Detailed Direct And Overlapping Debt
CFD No. 94-3

2017-18 Assessed Valuation: \$820,266,402 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.030%	\$ 18,140
Mira Costa Community College District	0.808	693,292
San Dieguito Union High School District	1.318	4,400,755
San Dieguito Union High School District Community Facilities District No. 94-3	100.	4,242,689
Encinitas Union School District	4.463	2,122,207
City of Encinitas Community Facilities District No. 1	82.126	20,897,087
Olivenhain Municipal Water District Assessment District No. 96-1	1.174	<u>124,731</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$32,498,901
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.165%	\$ 451,810
San Diego County Pension Obligation Bonds	0.165	923,603
San Diego County Superintendent of Schools Obligations	0.165	17,835
Mira Costa Community College District Certificates of Participation	0.808	4,482
San Dieguito Union High School District General Fund Obligations	1.318	167,770
City of Encinitas General Fund Obligations	5.336	<u>2,398,719</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$3,964,219
 COMBINED TOTAL DEBT		 \$36,463,120⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$4,242,689)	0.52%
Total Overlapping Tax and Assessment Debt.....	3.96%
Combined Total Debt.....	4.45%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth estimated property tax bills for two residential units in CFD No. 94-3. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.45% of assessed value for single family residential and 1.36% for multi-family residential.

Table 35
Sample Tax Bill
CFD No. 94-3
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification		Single Family Residential	Multi-Family Residential
Estimated Value			
Average Assessed Valuation ⁽²⁾		\$1,150,000	\$486,710
Homeowner's Exemption		(7,000)	(7,000)
Estimated Net Assessed Value⁽³⁾		\$1,143,000	\$479,710
Ad Valorem Property Taxes⁽⁴⁾			
	Tax Rate		
Basic Levy	1.00000%	\$11,430.00	\$4,797.10
Gen Bond Encinitas-Prop O 3/26/1996, Series 1996A	0.01943%	\$222.08	\$93.21
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$121.96	\$51.19
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$108.36	\$45.48
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$24.46	\$10.27
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$164.93	\$69.22
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$40.01	\$16.79
Subtotal Ad Valorem Property Taxes	1.05965%	\$12,111.80	\$5,083.25
Assessments, Special taxes and Parcel Charges⁽⁴⁾			
CSA 17 Emer Ambul Sv		\$29.62	\$29.62
Mosquito Surveillance		3.00	3.00
Vector Disease Control		7.06	4.94
Landscape/Ltg Zn A/B/C		5.22	4.18
Landscape/Ltg Zn h		100.00	0.00
Encinitas CFD #1		2,828.96	967.24
Sewer Service Charge		635.82	205.60
San Dieguito CFD 94-3		800.00	218.00
MWD Wtr Standby Charge		11.50	11.50
CWA Wtr Availability		10.00	10.00
Subtotal Assessments, Charges and Special Taxes		\$4,431.18	\$1,454.08
Total Estimated Property Taxes		\$16,542.98	\$6,537.33
Estimated Effective Tax Rate		1.45%	1.36%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rates not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 94-3 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 36
Largest Taxpayers (Top 10)
CFD No. 94-3
Fiscal Year 2018-19

<u>Property Owner⁽¹⁾</u>	<u>Number of Parcels Levied</u>	<u>Special Tax Levy 2018-19</u>	<u>Percent of Special Tax Levy</u>
PACIFICO ENCINITAS APARTMENT HOMES L P	1	\$ 26,160.00	4.87%
SMITH TIMOTHY J & SUZETTE T	3	2,400.00	0.45
DANG TRAN FAMILY TRUST 11-27-13	2	1,600.00	0.30
HODGES LIVING TRUST 06-28-99	2	1,600.00	0.30
PATEL FAMILY TRUST 10-14-99	2	1,600.00	0.30
RADTKE LIVING TRUST 05-25-07	2	1,600.00	0.30
1685 L L C	1	800.00	0.15
A B LIVING TRUST	1	800.00	0.15
ABERG BRANT	1	800.00	0.15
ABRAHAM FAMILY REVOCABLE TRUST 07-11-17	1	800.00	0.15
Sub Total	16	\$ 38,160.00	7.11%
<u>Other Properties</u>	862	\$ 498,886.00	92.89
Grand Total	878	\$ 537,046.00	100.00%

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 94-3 (878 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$885,484,161. The direct and overlapping special tax and assessment indebtedness within CFD No. 94-3 as of August 1, 2018, was approximately \$32,498,901. The assessed value-to-lien ratio of the property within CFD No. 94-3, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 94-3 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 94-3 equals approximately 25.57-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 94-3 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 37
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 94-3

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	FY 2018/19 Total Assessed Valuation⁽³⁾	Value-to-Debt*
Less than 10.00 ⁽⁴⁾	23	\$17,818	3.32%	\$211,674	\$937,479	\$8,633,423	7.51
10.00-19.99	199	141,158	26.28%	1,676,929	7,426,906	152,225,422	16.72
20.00-39.99	487	331,152	61.66%	3,934,020	17,423,277	582,885,585	27.29
40.00-59.99	168	46,118	8.59%	547,873	2,426,459	138,175,198	46.46
60.00-79.99	1	800	0.15%	9,504	42,091	3,564,533	69.09
80.00 or Greater	0	0	0.00%	0	0	0	N/A
Total	878	\$537,046	100.00%	\$6,380,000	\$28,256,212	\$885,484,161	25.57

⁽¹⁾ Represents the sum of the CFD No. 94-3 Refunding Bonds Local Obligations estimated at \$6,380,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ The lowest value to debt on a parcel is 0.43 to 1.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 94-3. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See "SPECIAL RISK FACTORS – Property Values."

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 94-3, total assessed valuation of such taxable parcels within CFD No. 94-3, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

Table 38
Assessed Valuation Of Taxable Parcels
CFD No. 94-3
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$298,216,683	\$384,150,327	\$682,367,010	--
2014-15 ⁽²⁾	321,971,366	403,003,330	724,974,696	6.24%
2015-16 ⁽²⁾	343,695,153	419,915,385	763,610,538	5.33
2016-17 ⁽²⁾	361,592,723	428,930,817	790,523,540	3.52
2017-18 ⁽³⁾	381,249,529	439,016,873	820,266,402	3.76
2018-19 ⁽³⁾	432,857,041	452,627,120	885,484,161	7.95

⁽¹⁾ Includes assessed values of parcels upon which Special Taxes were levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 95-1

Location and Description. CFD No. 95-1 is located in the southern portion of the School District boundaries and includes developments in Sorrento Hills and the Del Mar Planning Area. There are 2,371 parcels of Developed Property in CFD No. 95-1 and 45 parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 95-1 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 95-1, but can be levied on Undeveloped Property in instance of shortfall. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 95-1."

Table 39
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 95-1
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Remaining Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent⁽⁵⁾
2013-14	2,333	\$2,370,339	10	\$ 6,413	0.27%	⁽¹⁾	0	\$ 0	0.00%
2014-15	2,342	2,398,569	5	2,993	0.12	⁽²⁾	0	0	0.00
2015-16	2,360	2,413,959	8	6,840	0.28	⁽³⁾	0	0	0.00
2016-17	2,365	2,418,234	9	6,413	0.27	⁽⁴⁾	4	2,993	0.12
2017-18	2,368	2,420,799	26	16,245	0.67	⁽⁵⁾	26	16,245	0.67

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 95-1 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 95-1 as of August 1, 2018.

Table 40
Detailed Direct And Overlapping Debt
CFD No. 95-1

2017-18 Assessed Valuation: \$3,708,895,279 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.135%	\$ 81,931
Mira Costa Community College District	3.552	3,049,001
Palomar Community College District	0.065	406,538
San Diego Community College District	0.012	159,982
San Dieguito Union High School District	5.953	19,876,610
Solana Beach School District School Facilities Improvement District No. 2016-1	5.904	2,683,315
Palomar Healthcare District	0.095	410,483
San Dieguito Union High School District Community Facilities District No. 95-1	100.	18,767,885
Del Mar School District Community Facilities District No. 95-1	82.786	12,136,376
Rancho Santa Fe Community Services District Community Facilities District No. 1	44.298	15,123,260
Solana Beach School District Community Facilities District No. 99-1	29.121	1,135,722
Solana Beach School District Community Facilities District No. 2000-1	100.	2,860,000
Olivenhain Municipal Water District Assessment District No. 96-1	1.822	193,558
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$76,884,661
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.747%	\$ 2,040,660
San Diego County Pension Obligation Bonds	0.747	4,171,581
San Diego County Superintendent of Schools Obligations	0.747	80,552
Mira Costa Community College District Certificates of Participation	3.552	19,711
Palomar Community College District General Fund Obligations	0.065	1,775
San Dieguito Union High School District General Fund Obligations	5.953	757,754
City of Solana Beach Certificates of Participation	1.411	9,741
City of San Diego General Fund Obligations	1.228	6,765,822
TOTAL OVERLAPPING GENERAL FUND DEBT		\$13,847,596
 COMBINED TOTAL DEBT		 \$90,732,257⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$18,767,885)	0.51%
Total Overlapping Tax and Assessment Debt	2.07%
Combined Total Debt.....	2.45%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth estimated property tax bills for two residential units in CFD No. 95-1. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.15% of assessed value for single family residential and 1.18% for multi-family residential.

ITEM 23

Table 41
Sample Tax Bill
CFD No. 95-1
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification		Single Family Residential	Multi- Family Residential (Apartment)
Estimated Value			
Average Assessed Valuation ⁽²⁾		\$2,456,488	\$27,000,000
Homeowner's Exemption		(7,000)	0
Estimated Net Assessed Value ⁽³⁾		\$2,449,488	\$27,000,000
Ad Valorem Property Taxes ⁽⁴⁾			
	Tax Rate		
Basic Levy	1.00000%	\$24,494.88	\$270,000.00
Gen Bond Encinitas-Prop O 3/26/1996, Series 1996A	0.00000%	\$0.00	\$0.00
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$261.36	\$2,880.90
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$232.21	\$2,559.60
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$52.42	\$577.80
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$353.46	\$3,896.10
San Diego City Zoo Zoological Exhibits - Maintenance	0.00500%	\$122.47	\$1,350.00
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$85.73	\$945.00
Subtotal Ad Valorem Property Taxes	1.04522%	\$25,602.53	\$282,209.40
Assessments, Special taxes and Parcel Charges ⁽⁴⁾			
Mosquito Surveillance		3.00	3.00
Vector Disease Control		7.06	91.20
Torrey Hills Maint		0.00	7,095.26
Del Mar Elem CFD 95-1		1,571.04	12,178.50
San Dieguito CFD 95-1		855.00	15,939.00
MWD Wtr Standby Charge		11.50	20.36
CWA Wtr Availability		10.00	17.70
Subtotal Assessments, Charges and Special Taxes		\$2,457.60	\$35,345.02
Total Estimated Property Taxes		\$28,060.13	\$317,554.42
Estimated Effective Tax Rate		1.15%	1.18%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rates not finalized or available.

Source: Koppel & Gruber Public Finance.

ITEM 23

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 95-1 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 42
Largest Taxpayers (Top 10)
CFD No. 95-1
Fiscal Year 2018-19

Property Owner ⁽¹⁾	Number of Parcels Levied	Special Tax Levy 2018-19	Percent of Special Tax Levy
IRVINE COMPANY LLC	9	\$208,593.00	8.61%
TORREY GARDEN HILLS I L L C	2	88,704.00	3.66
TORREY HILLS APARTMENTS S D LLC	4	78,540.00	3.24
OCEAN AIR L P	3	23,100.00	0.95
LONGACRES AT SEABREEZE FARMS LP	1	8,778.00	0.36
DERBY TERRACE L L C	1	5,544.00	0.23
LANG ANTHONY & KIM	3	2,565.00	0.11
URVEK PERI N	3	2,565.00	0.11
BERKMAN CHARLES S & KATHRYN S	2	1,710.00	0.07
<u>CHAMMAS-JEHAMY FAMILY TRUST 04-17-09</u>	2	1,710.00	0.07
Sub Total	30	\$421,809.00	17.41%
<u>Other Properties</u>	2,341	\$2,001,555.00	82.59
Grand Total	<u>2,371</u>	<u>\$2,423,364.00</u>	<u>100.00%</u>

⁽²⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.
Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 95-1 (2,371 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$3,871,582,807. The direct and overlapping special tax and assessment indebtedness within CFD No. 95-1 as of August 1, 2018, was approximately \$76,884,661. The assessed value-to-lien ratio of the property within CFD No. 95-1, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 95-1 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 95-1 equals approximately 43.97-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 95-1 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 43
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 95-1

<u>Current Assessed Value-to-Debt</u>	<u>Number of Parcels Levied</u>	<u>Fiscal Year 2018-19 Special Tax Levy</u>	<u>Percentage of FY 2018-19 Special Tax Levy</u>	<u>Pro Rata Share of Outstanding Local Obligations⁽¹⁾</u>	<u>Share of Other Direct and Overlapping Debt⁽²⁾</u>	<u>Total Assessed Valuation⁽³⁾</u>	<u>Value-to-Debt[*]</u>
Less Than 10.0*	15	\$17,514	0.72%	\$216,308	\$420,018	\$5,100,575	8.02
10.0-19.99	232	206,283	8.51	2,547,718	4,947,050	125,239,719	16.71
20.00-39.99	1,193	1,227,105	50.64	15,155,481	29,428,260	1,331,228,370	29.86
40.00-59.99	472	559,482	23.09	6,909,940	13,417,419	979,961,047	48.21
60.00-79.99	192	184,695	7.62	2,281,095	4,429,330	463,785,758	69.11
80 or Greater	267	228,285	9.42	2,819,458	5,474,699	966,267,338	116.50
Total	2,371	\$2,423,364	100.00%	\$29,930,000	\$58,116,776	\$3,871,582,807	43.97

⁽¹⁾ Represents the sum of the CFD No. 95-1 Refunding Bonds Local Obligations estimated at \$29,930,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ The lowest value to debt on a parcel is 3.93 to 1

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 95-1. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See “SPECIAL RISK FACTORS – Property Values.”

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 95-1, total assessed valuation of such taxable parcels within CFD No. 95-1, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

ITEM 23

Table 44
Assessed Valuation Of Taxable Parcels
CFD No. 95-1
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$1,409,302,042	\$1,681,162,106	\$3,090,464,148	--
2014-15 ⁽²⁾	1,524,934,945	1,767,916,996	3,292,851,941	6.55%
2015-16 ⁽²⁾	1,601,722,825	1,836,577,541	3,438,300,366	4.42
2016-17 ⁽²⁾	1,657,490,262	1,913,971,621	3,571,461,883	3.87
2017-18 ⁽³⁾	1,712,901,971	1,995,993,308	3,708,895,279	3.85
2018-19 ⁽³⁾	1,810,269,817	2,061,312,990	3,871,582,807	4.39

⁽¹⁾ Included Assessed Land and Structure value of parcels upon which special taxes are levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 95-2

Location and Description. CFD No. 95-2 is located both within the City of Carlsbad and the City of Encinitas. CFD No. 95-2 is developed primarily with a continuing care facility for the elderly known as La Costa Glen, which is exempt from the payment of Special Taxes. There are 614 parcels of Developed Property in CFD No. 95-2 and 31 parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 95-2 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 95-2, but can be levied on Undeveloped in instances of shortfall. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 95-2."

Table 45
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 95-2
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Parcels Delinquent	Amount Delinquent	Percent Delinquent⁽⁵⁾
2013-14	474	\$350,682	4	\$ 3,200	0.91%	⁽¹⁾	0	\$ 0	0.00%
2014-15	534	398,682	4	2,800	0.70	⁽²⁾	0	0	0.00
2015-16	575	431,482	1	400	0.09	⁽³⁾	0	0	0.00
2016-17	603	453,882	1	400	0.09	⁽⁴⁾	0	0	0.00
2017-18	607	457,082	3	1,200	0.26	⁽⁵⁾	3	1,200	0.26

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 95-2 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 95-2 as of August 1, 2018.

Table 46
Detailed Direct And Overlapping Debt
CFD No. 95-2

2017-18 Assessed Valuation: \$766,932,758 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.028%	\$ 16,957
Mira Costa Community College District	0.755	648,096
San Dieguito Union High School District	1.232	4,113,870
San Dieguito Union High School District Community Facilities District No. 95-2	100.	3,868,520
Cardiff School District	2.869	471,273
Encinitas Union School District	3.710	1,764,016
Olivenhain Municipal Water District Assessment District No. 96-1	1.069	<u>113,541</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$10,996,273
<u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.155%	\$ 422,356
San Diego County Pension Obligation Bonds	0.155	863,394
San Diego County Superintendent of Schools Obligations	0.155	16,672
Mira Costa Community College District Certificates of Participation	0.755	4,190
San Dieguito Union High School District General Fund Obligations	1.232	156,833
City of Encinitas Certificates of Participation	4.531	<u>2,036,589</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$3,500,034
COMBINED TOTAL DEBT		\$14,496,307⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$3,868,520)	0.50%
Total Overlapping Tax and Assessment Debt.....	1.43%
Combined Total Debt	1.89%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth estimated property tax bills for two residential units in CFD No. 95-2. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.13% of assessed value for single-family residential and 1.17% for multi-family residential.

ITEM 23

Table 47
Sample Tax Bill
CFD No. 95-2
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

<u>Tax Classification</u>		<u>Single Family Residential</u>	<u>Multi- Family Residential</u>
Estimated Value			
Average Assessed Valuation ⁽²⁾		\$1,628,259	\$575,000
Homeowner's Exemption		(7,000)	(7,000)
Estimated Net Assessed Value⁽³⁾		<u>\$1,621,259</u>	<u>\$568,000</u>
Ad Valorem Property Taxes⁽⁴⁾			
	Tax Rate		
Basic Levy	1.00000%	\$16,212.59	\$5,680.00
Gen Bond Encinitas-Prop O 3/26/1996, Series 1996A	0.01943%	\$315.01	\$110.36
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$172.99	\$60.61
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$153.70	\$53.85
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$34.69	\$12.16
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$233.95	\$81.96
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$56.74	\$19.88
Subtotal Ad Valorem Property Taxes	<u>1.05965%</u>	<u>\$17,179.67</u>	<u>\$6,018.81</u>
Assessments, Special taxes and Parcel Charges⁽⁴⁾			
CSA 17 Emer Ambul Sv		\$29.62	\$0.00
Mosquito Surveillance		3.00	3.00
Vector Disease Control		7.14	4.94
Carlsbad Lighting #1		0.00	12.98
Lndscpe/Ltg Zn A/B/C		5.22	0.00
Lndscpe/Ltg Zn M		0.00	0.82
Sewer Service Charge		191.72	0.00
San Dieguito CFD 95-2		800.00	218.00
Leuc Wastewater Fee		0.00	343.68
Assmt Dist 96-1		90.64	39.60
MWD Wtr Standby Charge		23.02	11.50
CWA Wtr Availability		20.00	10.00
Subtotal Assessments, Charges and Special Taxes		<u>\$1,170.36</u>	<u>\$644.52</u>
Total Estimated Property Taxes		<u>\$18,350.03</u>	<u>\$6,663.33</u>
Estimated Effective Tax Rate		1.13%	1.17%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rates not finalized or available OS.

Source: Koppel & Gruber Public Finance.

ITEM 23

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 95-2 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 48
Largest Taxpayers (Top 10)
CFD No. 95-2
Fiscal Year 2018-19

Property Owner ⁽¹⁾	Number of Parcels Levied	Special Tax Levy 2018-19	Percent of Special Tax Levy
SHEA HOMES L P	9	\$7,200.00	1.56%
SANTIARA L L C	2	1,600.00	0.35
1314 LAKE DRIVE TRUST 10-19-15	1	800.00	0.17
707 OLYMPUS STREET PARTNERSHIP JOINT VENTURE, BREVAN PENSCHOTT CHILDRENS TRUST (25%) ET AL	1	800.00	0.17
ACHOUR FAMILY TRUST 07-16-03	1	800.00	0.17
ACKERMAN BRETT & JENNIFER	1	800.00	0.17
ADAMS MATTHEW S & NICOLE R LIVING TRUST 10-26-12	1	800.00	0.17
ADIGHIJE OBINNA L & SELICH-ADIGHIJE LESLIE	1	800.00	0.17
AHEARN CHRISTOPHER & JILL FAMILY TRUST 07-28-05	1	800.00	0.17
<u>AHRANJANI MASSIH & SUSANNA M</u>	1	800.00	0.17
Sub Total	19	\$15,200.00	3.29%
<u>Other Properties</u>	<u>595</u>	<u>447,482.00</u>	<u>96.71</u>
<u>Grand Total</u>	<u>614</u>	<u>\$462,682.00</u>	<u>100.00%</u>

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.
Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 95-2 (614 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$797,226,517. The direct and overlapping special tax and assessment indebtedness within CFD No. 95-2 as of August 1, 2018, was approximately \$10,996,273. The assessed value-to-lien ratio of the property within CFD No. 95-2, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 95-2 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 95-2 equals approximately 61.15-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 95-2 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 49
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 95-2

<u>Current Assessed Value-to-Debt</u>	<u>Number of Parcels Levied</u>	<u>Fiscal Year 2018-19 Special Tax Levy</u>	<u>Percentage of FY 2018-19 Special Tax Levy</u>	<u>Pro Rata Share of Outstanding Local Obligations⁽¹⁾</u>	<u>Share of Other Direct and Overlapping Debt⁽²⁾</u>	<u>FY 2018/19 Total Assessed Valuation⁽³⁾</u>	<u>Value-to-Debt[*]</u>
Less than 10.00 ⁽⁴⁾	4	\$3,200	0.69%	\$40,875	\$49,297	\$557,664	6.18
10.00-19.99	9	7,200	1.56	91,968	110,918	3,439,893	16.95
20.00-39.99	91	72,218	15.61	922,466	1,112,540	69,132,107	33.97
40.00-59.99	167	132,436	28.62	1,691,652	2,040,216	192,534,758	51.59
60.00-79.99	229	180,872	39.09	2,310,341	2,786,387	352,990,902	69.26
80.00 or Greater	114	66,756	14.43	852,698	1,028,395	178,571,193	94.93
Total	614	\$462,682	100.00%	\$5,910,000	\$7,127,753	\$797,226,517	61.15

⁽¹⁾ Represents the sum of the CFD No. 95-2 Refunding Bonds Local Obligations estimated at \$5,910,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ The lowest value to debt on a parcel is 5.30 to 1.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 95-2. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See "SPECIAL RISK FACTORS – Property Values."

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 95-2, total assessed valuation of such taxable parcels within CFD No. 95-2, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

Table 50
Assessed Valuation Of Taxable Parcels
CFD No. 95-2
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$219,507,242	\$255,607,004	\$475,114,246	--
2014-15 ⁽²⁾	267,122,142	276,993,116	544,115,258	14.52%
2015-16 ⁽²⁾	297,667,616	314,430,877	612,098,493	12.49
2016-17 ⁽²⁾	335,529,332	357,401,463	692,930,795	13.21
2017-18 ⁽³⁾	373,876,893	393,055,865	766,932,758	10.68
2018-19 ⁽³⁾	392,498,119	404,728,398	797,226,517	3.95

- (1) Included Assessed Land and Structure value of parcels upon which special taxes are levied.
(2) Based on data provided in Annual Continuation Disclosure Reports.
(3) San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 99-1

Location and Description. CFD No. 99-1 contains a portion of a master-planned development known as Pacific Highlands Ranch. There are 746 parcels of Developed Property in CFD No. 99-1 and 14 parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 99-1 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 99-1, but can be levied on Undeveloped in instances of shortfall. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 99-1."

Table 51
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 99-1
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Remaining Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent⁽⁵⁾
2013-14	570	\$349,175	1	\$ 855	0.24%	(1)	0	\$ 0	0.00%
2014-15	570	349,175	0	0	0.00	(2)	0	0	0.00
2015-16	571	395,345	2	543	0.14	(3)	0	0	0.00
2016-17	699	461,849	6	3,027	0.66	(4)	2	1,086	0.24
2017-18	727	485,789	5	2,369	0.49	(5)	5	2,369	0.49

- (1) Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.
(2) Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.
(3) Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.
(4) Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.
(5) Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 99-1 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 99-1 as of August 1, 2018.

Table 52
Detailed Direct And Overlapping Debt
CFD No. 99-1

2017-18 Assessed Valuation: \$663,747,314 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.024%	\$ 14,285
Mira Costa Community College District	0.636	545,946
San Dieguito Union High School District	1.038	3,465,459
San Dieguito Union High School District Community Facilities District No. 99-1	100.	4,345,991
Solana Beach School District School Facilities Improvement District No. 2016-1	0.058	26,321
Del Mar School District Community Facilities District No. 95-1	4.254	623,662
Del Mar School District Community Facilities District No. 99-1	33.728	1,153,510
Solana Beach School District Community Facilities District No. 99-1	19.197	<u>742,942</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$10,918,116
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.130%	\$ 355,786
San Diego County Pension Obligation Bonds	0.130	727,309
San Diego County Superintendent of Schools Obligations	0.130	14,044
Mira Costa Community College District Certificates of Participation	0.636	3,529
San Dieguito Union High School District General Fund Obligations	1.038	132,113
City of San Diego General Fund Obligations	0.275	<u>1,513,338</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$2,746,119
 COMBINED TOTAL DEBT		 \$13,664,237 ⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$4,345,991)	0.65%
Total Overlapping Tax and Assessment Debt.....	1.64%
Combined Total Debt.....	2.06%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth estimated property tax bills for two residential units in CFD No. 99-1. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.25% of assessed value for single family residential and 1.22% for multi-family residential.

Table 53
Sample Tax Bill
CFD No. 99-1
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

<u>Tax Classification</u>		<u>Single Family Residential</u>	<u>Multi-Family Residential</u>
Estimated Value			
Average Assessed Valuation ⁽²⁾		\$1,092,647	\$470,777
Homeowner's Exemption		(7,000)	(7,000)
Estimated Net Assessed Value⁽³⁾		\$1,085,647	\$463,777
Ad Valorem Property Taxes⁽⁴⁾			
	Tax Rate		
Basic Levy	1.00000%	\$10,856.47	\$4,637.77
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$115.84	\$49.49
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$102.92	\$43.97
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$23.23	\$9.92
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$156.66	\$66.92
San Diego City Zoo Zoological Exhibits - Maintenance	0.00500%	\$54.28	\$23.19
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$38.00	\$16.23
Subtotal Ad Valorem Property Taxes	1.04522%	\$11,347.40	\$4,847.49
Assessments, Special taxes and Parcel Charges⁽⁴⁾			
Mosquito Surveillance		3.00	3.00
Vector Disease Control		7.06	4.94
Pac High Rnch Maint		60.24	43.98
Del Mar Elem CFD 99-1		0.00	523.04
San Dieguito CFD 99-1		855.00	231.00
Solana Bch CFD 99-1		1,240.24	0.00
MWD Wtr Standby Charge		11.50	11.50
CWA Wtr Availability		10.00	10.00
Subtotal Assessments, Charges and Special Taxes		\$2,187.04	\$827.46
Total Estimated Property Taxes		\$13,534.44	\$5,674.95
Estimated Effective Tax Rate		1.25%	1.22%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 99-1 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 54
Largest Taxpayers (Top 10)
CFD No. 99-1
Fiscal Year 2018-19

Property Owner⁽¹⁾	Number of Parcels Levied	Special Tax Levy 2018-19	Percent of Special Tax Levy
MEADOWOOD 20 LLC	17	\$17,100.00	3.29%
K B HOME COASTAL INC	1	15,939.00	3.07
CIC PHR L P	1	10,626.00	2.04
C I C VILLAS L P	1	3,696.00	0.71
TORREY VALE C I C LP	1	3,234.00	0.62
GARG PANKAJ & SINGLA RITU	2	1,710.00	0.33
J B K REALTY LLC	2	1,710.00	0.33
LIAO SOJIM JOY SEPARATE PROPERTY TRUST 11-21-13	2	1,710.00	0.33
N C A FAMILY TRUST 10-02-09	2	1,710.00	0.33
<u>PENG RONGHUI & PAN XUEYAN</u>	<u>2</u>	<u>1,710.00</u>	<u>0.33</u>
Sub Total	31	\$59,145.00	11.38%
<u>Other Properties</u>	<u>715</u>	<u>460,537.50</u>	<u>88.62</u>
Grand Total	746	\$519,682.50	100.00%

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.
Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 99-1 (746 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$733,353,147. The direct and overlapping special tax and assessment indebtedness within CFD No. 99-1 as of August 1, 2018, was approximately \$10,918,116. The assessed value-to-lien ratio of the property within CFD No. 99-1, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 99-1 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 99-1 equals approximately 55.01-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 99-1 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 55
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 99-1

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	FY 2018/19 Total Assessed Valuation⁽³⁾	Value-to-Debt[*]
Less than 10.00 ⁴	1	\$3,420	0.66%	\$44,487	\$43,251	\$408,000	4.65
10.00-19.99	17	14,535	2.80%	189,071	183,816	6,790,147	18.21
20.00-39.99	275	224,757	43.25%	2,923,626	2,842,372	188,947,924	32.77
40.00-59.99	159	137,700	26.50%	1,791,194	1,741,413	172,755,752	48.90
60.00-79.99	66	49,566	9.54%	644,752	626,833	86,351,596	67.91
80.00 or Greater	228	89,705	17.26%	1,166,870	1,134,440	278,099,728	120.84
Total	746	\$519,683	100.00%	\$6,760,000	\$6,572,125	\$733,353,147	55.01

⁽¹⁾ Represents the sum of the CFD No. 99-1 Refunding Bonds Local Obligations estimated at \$6,760,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ A building permit was pulled for 4 units on this APN in order to develop four condominiums. To date a condominium plan has not been recorded and the assessed value is for land only. The value to debt on this parcel is 4.65 to 1.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 99-1. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See “SPECIAL RISK FACTORS – Property Values.”

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 99-1, total assessed valuation of such taxable parcels within CFD No. 99-1, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

Table 56
Assessed Valuation Of Taxable Parcels
CFD No. 99-1
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$210,325,485	\$241,613,925	\$451,939,410	--
2014-15 ⁽²⁾	226,668,370	259,284,482	485,952,852	7.53%
2015-16 ⁽²⁾	272,394,692	266,465,662	538,860,354	10.89
2016-17 ⁽²⁾	280,613,905	282,471,144	563,085,049	4.50
2017-18 ⁽³⁾	318,170,802	345,576,512	663,747,314	17.88
2018-19 ⁽³⁾	360,918,536	372,434,611	733,353,147	10.49

⁽¹⁾ Included Assessed Land and Structure value of parcels upon which special taxes are levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 99-2

Location and Description. CFD No. 99-2 is composed of the master planned community located in Rancho Santa Fe known as The Bridges. There are 45 parcels of Developed Property in CFD No. 99-2 and 5 parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 99-2 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 99-2 and Undeveloped Property is exempt. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 99-2."

Table 57
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 99-2
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Remaining Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Remaining Parcels Delinquent	Remaining Amount Delinquent	Remaining Percent Delinquent⁽⁵⁾
2013-14	45	\$25,650	0	\$ 0	0.00%	⁽¹⁾ 0	\$ 0	0.00%	
2014-15	45	25,650	0	0	0.00	⁽²⁾ 0	0	0.00	
2015-16	45	25,650	0	0	0.00	⁽³⁾ 0	0	0.00	
2016-17	45	25,650	0	0	0.00	⁽⁴⁾ 0	0	0.00	
2017-18	45	25,650	1	570	2.22	⁽⁵⁾ 1	570	2.22	

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 99-2 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 99-2 as of August 1, 2018.

Table 58
Detailed Direct And Overlapping Debt
CFD No. 99-2

2017-18 Assessed Valuation: \$177,775,094 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.006%	\$ 3,932
Mira Costa Community College District	0.175	150,280
San Dieguito Union High School District	0.286	935,921
San Dieguito Union High School District Community Facilities District No. 99-2	100.	232,199
Encinitas Union School District	0.358	170,075
Rancho Santa Fe School District	1.770	591,116
Olivenhain Municipal Water District Assessment District No. 96-1	0.326	34,688
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$2,118,211
<u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.036%	\$ 97,936
San Diego County Pension Obligation Bonds	0.036	200,203
San Diego County Superintendent of Schools Obligations	0.036	3,866
Mira Costa Community College District Certificates of Participation	0.175	972
San Dieguito Union High School District General Fund Obligations	0.286	36,366
TOTAL OVERLAPPING GENERAL FUND DEBT		\$339,343
COMBINED TOTAL DEBT		\$2,475,554⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$232,199)	0.13%
Total Overlapping Tax and Assessment Debt.....	1.19%
Combined Total Debt.....	1.38%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth an estimated property tax bill for a residential unit in CFD No. 99-2. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.13% of assessed value.

Table 59
Sample Tax Bill (Top 10)
CFD No. 99-2
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification		Single Family Residential
Estimated Value		
Average Assessed Valuation ⁽²⁾		\$3,713,641
Homeowner's Exemption		(7,000)
Estimated Net Assessed Value⁽³⁾		\$3,706,641
Ad Valorem Property Taxes⁽⁴⁾		
	Tax Rate	
Basic Levy	1.00000%	\$37,066.41
Gen Bond Rancho Santa Fe-Prop K 3/02/04, Ser 2008A	0.00035%	\$12.97
Gen Bond Rancho Santa Fe-Prop E 2/05/08, Ser 2008B	0.01374%	\$509.29
Gen Bond Rancho Santa Fe-Prop K 3/02/04, 2015 Ref	0.02544%	\$942.97
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$395.50
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$351.39
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$79.32
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$534.87
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$129.73
Subtotal Ad Valorem Property Taxes	1.07975%	\$40,022.46
Assessments, Special taxes and Parcel Charges⁽⁴⁾		
SD Co St Lting Zone A		\$13.50
CSA 17 Emer Ambul Sv		29.62
Fire Dist Spec Tax		50.00
Mosquito Surveillance		3.00
Vector Disease Control		7.06
San Dieguito CFD 99-2		570.00
Assmt Dist 96-1		93.20
MWD Wtr Standby Charge		11.50
CWA Wtr Availability		10.00
Sewer Services Charge		950.00
Subtotal Assessments, Charges and Special Taxes		\$1,737.88
Total Estimated Property Taxes		\$41,760.34
Estimated Effective Tax Rate		1.13%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rates not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 99-2 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 60
Largest Taxpayers (Top 10)
CFD No. 99-2
Fiscal Year 2018-19

Property Owner ⁽¹⁾	Number of Parcels	Special Tax Levy	Percent of Special
-------------------------------	----------------------	---------------------	-----------------------

ITEM 23

	Levied	2018-19	Tax Levy
18503 CALLE LA SERRA L L C	1	\$570.00	2.22%
ASWAD FAMILY TRUST 07-14-10	1	570.00	2.22
BATES LIVING TRUST 07-06-87	1	570.00	2.22
BAUMAN GENE 2011 FAMILY TRUST 07-29-11	1	570.00	2.22
BELLA TRUST 01-15-13	1	570.00	2.22
BELTRAN ROBERT R & YOLANDA LIVING TRUST 02-09-93, BELTRAN ROBERT R	1	570.00	2.22
BILLINGTON MAUREEN A REVOCABLE TRUST 12-19-14	1	570.00	2.22
BLANSETT WILLIAM T TRUST 07-18-08	1	570.00	2.22
BOULWARE TERRY A & SONDA S	1	570.00	2.22
<u>BRIZOLIS DEMETRIOS & KATHERINE A TRUST 10-02-89</u>	<u>1</u>	<u>570.00</u>	<u>2.22</u>
Sub Total	10	\$5,700.00	22.22%
<u>Other Properties</u>	<u>35</u>	<u>19,950.00</u>	<u>77.78</u>
<u>Grand Total</u>	<u>45</u>	<u>\$25,650.00</u>	<u>100.00%</u>

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount. Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 99-2 (45 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$179,842,196. The direct and overlapping special tax and assessment indebtedness within CFD No. 99-2 as of August 1, 2018, was approximately \$2,118,211. The assessed value-to-lien ratio of the property within CFD No. 99-2, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 99-2 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 99-2 equals approximately 82.27-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 99-2 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 61
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 99-2

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	FY 2018/19 Total Assessed Valuation⁽³⁾	Value-to-Debt*
Less than 10.00 ⁽²⁾	0	\$0	0.00%	\$0	\$0	\$0	N/A
10.00-19.99	0	0	0.00	0	0	0	N/A
20.00-39.99	0	0	0.00	0	0	0	N/A
40.00-59.99	7	3,990	15.56	46,667	293,380	18,740,622	55.11
60.00-79.99	21	11,970	46.67	140,000	880,139	71,351,836	69.94
80.00 or Greater	17	9,690	37.78	113,333	712,493	89,749,738	108.68
Total	45	\$25,650	100.00%	\$300,000	\$1,886,012	\$179,842,196	82.27

(1) Represents the sum of the CFD No. 99-2 Refunding Bonds Local Obligations estimated at \$300,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

(2) Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

(3) Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 99-2. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See “SPECIAL RISK FACTORS – Property Values.”

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 99-2, total assessed valuation of such taxable parcels within CFD No. 99-2, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

ITEM 23

Table 62
Assessed Valuation Of Taxable Parcels
CFD No. 99-2
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$67,188,667	\$ 96,743,341	\$163,932,008	--
2014-15 ⁽²⁾	73,757,583	97,131,032	170,888,615	4.24%
2015-16 ⁽²⁾	74,996,947	96,995,438	171,992,385	0.65
2016-17 ⁽²⁾	77,697,447	98,041,984	175,739,431	2.18
2017-18 ⁽³⁾	78,026,436	99,748,658	177,775,094	1.16
2018-19 ⁽³⁾	78,523,768	101,318,428	179,842,196	1.16

⁽¹⁾ Included Assessed Land and Structure value of parcels upon which special taxes are levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 99-3

Location and Description. CFD No. 99-3 consists of a portion of the Rancho Santa Fe planned community known as CIELO – The Hillside Village in Rancho Santa Fe. Approximately one-half of CIELO is located within CFD No. 99-3. The other half of the development is located outside the School District boundary. There are 140 parcels of Developed Property in CFD No. 99-3 and 22 parcels of Undeveloped Property.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 99-3 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 99-3 and Undeveloped Property is exempt. See “SECURITY FOR THE BONDS – Rates and Methods – CFD No. 99-3.”

Table 63
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 99-3
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Parcels Delinquent	Amount Delinquent	Percent Delinquent⁽⁵⁾
2013-14	132	\$75,240	0	\$ 0	0.00%	⁽¹⁾ 0	\$ 0	0.00%	
2014-15	136	77,520	2	855	1.10	⁽²⁾ 0	0	0.00	
2015-16	137	78,090	3	1,140	1.46	⁽³⁾ 0	0	0.00	
2016-17	139	79,230	2	1,140	1.44	⁽⁴⁾ 0	0	0.00	
2017-18	139	79,230	1	285	0.36	⁽⁵⁾ 1	285	0.36	

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

Direct and Overlapping Debt. The property within CFD No. 99-3 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 99-3 as of August 1, 2018.

**Table 64
Detailed Direct And Overlapping Debt
CFD No. 99-3**

2017-18 Assessed Valuation: \$281,666,424 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.010%	\$ 6,230
Mira Costa Community College District	0.277	238,103
San Dieguito Union High School District	0.453	1,511,390
San Dieguito Union High School District Community Facilities District No. 99-3	100.	669,397
Rancho Santa Fe School District	4.449	1,485,936
Olivenhain Municipal Water District Assessment District No. 96-1	0.932	99,031
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$4,010,087
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.057%	\$ 155,169
San Diego County Pension Obligation Bonds	0.057	317,201
San Diego County Superintendent of Schools Obligations	0.057	6,125
Mira Costa Community College District Certificates of Participation	0.277	1,539
San Dieguito Union High School District General Fund Obligations	0.453	57,619
TOTAL OVERLAPPING GENERAL FUND DEBT		\$537,653
 COMBINED TOTAL DEBT		 \$4,547,740 ⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$669,397)	0.24%
Total Overlapping Tax and Assessment Debt	1.42%
Combined Total Debt	1.61%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth an estimated property tax bill for a residential unit in CFD No. 99-3. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.15% of assessed value.

Table 65
Sample Tax Bill
CFD No. 99-3
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification		Single Family Residential
Estimated Value		
Average Assessed Valuation ⁽²⁾		\$2,048,630
Homeowner's Exemption		(7,000)
Estimated Net Assessed Value⁽³⁾		\$2,041,630
Ad Valorem Property Taxes⁽⁴⁾	Tax Rate	
Basic Levy	1.00000%	\$20,416.30
Gen Bond Rancho Santa Fe-Prop K 3/02/04, Ser 2008A	0.00035%	\$7.15
Gen Bond Rancho Santa Fe-Prop E 2/05/08, Ser 2008B	0.01374%	\$280.52
Gen Bond Rancho Santa Fe-Prop K 3/02/04, 2015 Ref	0.02544%	\$519.39
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$217.84
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$193.55
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$43.69
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$294.61
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$71.46
Subtotal Ad Valorem Property Taxes	1.07975%	\$22,044.50
Assessments, Special taxes and Parcel Charges⁽⁴⁾		
SD Co St Ltng Zone A		\$13.50
CSA 17 Emer Ambul Sv		29.62
Fire Dist Spec Tax		100.00
Mosquito Surveillance		3.00
Vector Disease Control		7.18
San Dieguito CFD 99-3		570.00
Assmt Dist 96-1		90.64
MWD Wtr Standby Charge		29.34
CWA Wtr Availability		25.50
Sewer Services Charge		468.28
Subtotal Assessments, Charges and Special Taxes		\$1,337.06
Total Estimated Property Taxes		\$23,381.56
Estimated Effective Tax Rate		1.15%

⁽¹⁾ These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

⁽²⁾ Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

⁽³⁾ Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

⁽⁴⁾ Based on Fiscal Year 2017-18 rates; FY 2018-19 rates not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 99-3 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

ITEM 23

Table 66
Largest Taxpayers (Top 10)
CFD No. 99-3
Fiscal Year 2018-19

Property Owner ⁽¹⁾	Number of Parcels	Special Tax Levy	Percent of Special Tax Levy
33 DEGREE TRUST	1	\$570.00	0.71%
7930 CAMINO LLC	1	570.00	0.71
ALAYARI JOHN & FERI	1	570.00	0.71
ALIM FAMILY TRUST 02-25-11	1	570.00	0.71
ASHER ASHWIN M & MALINI LIVING TRUST 02-23-16	1	570.00	0.71
AWAR MAHER M & HALA R TRUST 07-07-06	1	570.00	0.71
BAHRAMBEGUI OZHAN & STACY	1	570.00	0.71
BAKER TYLER F & RACHEL J	1	570.00	0.71
BELMAN-CAMPOS FELIPE & BELMAN MARIA	1	570.00	0.71
<u>BERGER JOEL S TRUST 01-10-12</u>	<u>1</u>	<u>570.00</u>	<u>0.71</u>
Sub Total	10	\$5,700.00	7.14%
<u>Other Properties</u>	<u>130</u>	<u>74,100.00</u>	<u>92.86</u>
<u>Grand Total</u>	<u>140</u>	<u>\$79,800.00</u>	<u>100.00%</u>

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount. *Source: Koppel & Gruber Public Finance.*

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 99-3 (140 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$290,202,048. The direct and overlapping special tax and assessment indebtedness within CFD No. 99-3 as of August 1, 2018, was approximately \$4,010,087. The assessed value-to-lien ratio of the property within CFD No. 99-3, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 99-3 Local Obligations and the estimated direct and overlapping indebtedness within CFD No. 99-3 equals approximately 67.48-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 99-3 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change.

Table 67
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 99-3

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	FY 2018/19 Total Assessed Valuation⁽³⁾	Value-to-Debt*
Less than 10.00	0	\$0	0.00%	\$0	\$0	\$0	N/A
10.00-19.99	2	1,140	1.43%	13,714	47,724	1,154,285	18.79
20.00-39.99	3	1,710	2.14%	20,571	71,586	2,366,909	25.68
40.00-59.99	63	35,910	45.00%	432,000	1,503,311	100,294,976	51.82
60.00-79.99	41	23,370	29.29%	281,143	978,345	86,324,038	68.54
80.00 or Greater	31	17,670	22.14%	212,572	739,724	100,061,840	105.07
Total	140	\$79,800	100.00%	\$960,000	\$3,340,690	\$290,202,048	67.48

⁽¹⁾ Represents the sum of the CFD No. 99-3 Refunding Bonds Local Obligations estimated at \$960,000 allocated based on Fiscal Year 2018-19 levy. Numbers may not total due to rounding.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 99-3. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See “SPECIAL RISK FACTORS – Property Values.”

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 99-3, total assessed valuation of such taxable parcels within CFD No. 99-3, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

ITEM 23

Table 68
Assessed Valuation Of Taxable Parcels
CFD No. 99-3
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$80,364,456	\$136,312,543	\$216,676,999	--
2014-15 ⁽²⁾	86,425,946	145,173,205	231,599,151	6.89%
2015-16 ⁽²⁾	92,999,209	155,469,324	248,468,533	7.28
2016-17 ⁽²⁾	107,188,140	166,062,733	273,250,873	9.97
2017-18 ⁽³⁾	112,307,707	169,358,717	281,666,424	3.08
2018-19 ⁽³⁾	117,952,948	172,249,100	290,202,048	3.03

⁽¹⁾ Included Assessed Land and Structure value of parcels upon which special taxes are levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

CFD No. 03-1

Location and Description. CFD No. 03-1 is the latest Community Facilities District to be formed by the School District. It consists of a portion of a 3,546-unit master development known as Pacific Highlands Ranch and a 137-unit project known as Shaw Lorenz, both developed by Pardee Homes. There are 2,115 parcels of Developed Property and 525 parcels of Undeveloped Property in CFD No. 03-1.

Special Tax Levies. The following table is a summary of Special Tax levies, collections and delinquency rates in CFD No. 03-1 for fiscal years 2013-14 through 2017-18. As reflected below, the applicable Special Tax has been levied only on Developed Property within CFD No. 03-1. See "SECURITY FOR THE BONDS – Rates and Methods – CFD No. 03-1."

Table 69
Special Tax Levies, Delinquencies And Delinquency Rates
CFD No. 03-1
Fiscal Years 2013-14 To 2017-18

Fiscal Year	Parcels Levied	Amount Levied	Delinquencies at Fiscal Year End				Delinquencies as of July 10, 2018		
			Parcels Delinquent	Amount Delinquent	Percent Delinquent		Parcels Delinquent	Amount Delinquent	Percent Delinquent⁽⁵⁾
2013-14	1,125	\$1,150,239	3	\$2,028	0.18%	⁽¹⁾	0	\$0	0.00%
2014-15	1,212	1,224,197	3	\$1,521	0.12%	⁽²⁾	0	\$0	0.00%
2015-16	1,617	1,630,206	2	\$1,014	0.06%	⁽³⁾	0	\$0	0.00%
2016-17	1,674	1,705,482	4	\$3,311	0.19%	⁽⁴⁾	1	\$855	0.05%
2017-18	1,952	1,941,035	12	\$7,049	0.36%	⁽⁵⁾	12	\$7,049	0.36%

⁽¹⁾ Delinquent as of September 24, 2014, as reported in the Annual Continuing Disclosure Report.

⁽²⁾ Delinquent as of September 11, 2015, as reported in the Annual Continuing Disclosure Report.

⁽³⁾ Delinquent as of August 1, 2016, as reported in the Annual Continuing Disclosure Report.

⁽⁴⁾ Delinquent as of September 18, 2017, as reported in the Annual Continuing Disclosure Report.

⁽⁵⁾ Delinquent as of July 10, 2018, based on information obtained from the County as compiled by Koppel & Gruber Public Finance.

Source: Koppel & Gruber Public Finance.

ITEM 23

Direct and Overlapping Debt. The property within CFD No. 03-1 is subject to taxation by a number of taxing agencies, some of which have issued debt secured by taxes and assessments levied on such property. The table below sets forth the direct and overlapping debt for CFD No. 03-1 as of August 1, 2018.

Table 70
Detailed Direct And Overlapping Debt
CFD No. 03-1

2017-18 Assessed Valuation: \$2,012,310,473 (Land and Improvements)

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 8/1/18</u>
Metropolitan Water District	0.072%	\$ 43,645
Mira Costa Community College District	1.943	1,668,091
San Dieguito Union High School District	3.171	10,588,415
San Dieguito Union High School District Community Facilities District No. 03-1	100.	37,467,419
Del Mar Union School District Community Facilities District No. 95-1	12.469	1,827,908
Del Mar Union School District Community Facilities District No. 99-1	66.272	2,266,490
Solana Beach School District Community Facilities District Nos. 99-1	51.681	2,015,576
Solana Beach School District Community Facilities District Nos. 2004-1	100.	27,080,000
California Statewide Community Development Authority Assessment District Nos. 17-03 & 17-04	37.195-50.000	<u>3,469,146</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$86,426,690
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	0.398%	\$ 1,087,074
San Diego County Pension Obligation Bonds	0.398	2,222,232
San Diego County Superintendent of Schools Obligations	0.398	42,911
Mira Costa Community College District Certificates of Participation	1.943	10,784
San Dieguito Union High School District General Fund Obligations	3.171	403,661
City of San Diego General Fund Obligations	0.840	<u>4,623,874</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$8,390,536
 COMBINED TOTAL DEBT		 \$94,817,226⁽¹⁾

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2017-18 Assessed Valuation:

Direct Debt (\$37,467,419)	1.86%
Total Overlapping Tax and Assessment Debt	4.29%
Combined Total Debt	4.71%

Source: California Municipal Statistics, Inc.

Estimated Fiscal Year 2017-18 Tax Rates. The table below sets forth estimated property tax bills for residential units in CFD No. 03-1. The estimated tax rates and amounts presented herein are based on information for fiscal year 2017-18. The actual amounts charged may vary and may increase in future years. For fiscal year 2017-18, the projected average total effective tax was approximately 1.33% of assessed value for single family residential and 1.93% for multi-family residential in Zone A, and approximately 1.27% of assessed value for single family residential and 1.26% for multi-family residential in Zone B.

Table 71
Sample Tax Bill
CFD No. 03-1
Estimated Fiscal Year 2017-18 Total Effective Tax Rate⁽¹⁾

Tax Classification	Zone A		Zone B		
	Single Family Residential	Multi-Family Residential (Apartment)	Single Family Residential	Multi-Family Residential (Apartment)	
Estimated Value					
Average Assessed Valuation ⁽²⁾	\$963,208	\$12,719,295	\$1,319,548	\$7,686,663	
Homeowner's Exemption	(7,000)	(10,480,649)	(7,000)	0	
Estimated Net Assessed Value⁽³⁾	\$956,208	\$2,238,646	\$1,312,548	\$7,686,663	
Ad Valorem Property Taxes⁽⁴⁾	Tax Rate				
Basic Levy	1.00000%	\$9,562.08	\$22,386.46	\$13,125.48	\$76,866.63
Hi Bond San Dieguito-Prop AA 11/6/2012, 2013A A1	0.01067%	\$102.03	\$238.86	\$140.05	\$820.17
Hi Bond San Dieguito-Prop AA 11/6/2012, 2015B-2	0.00948%	\$90.65	\$212.22	\$124.43	\$728.70
Hi Bond San Dieguito-Prop AA 11/6/2012, 2016C-2	0.00214%	\$20.46	\$47.91	\$28.09	\$164.49
Mira Costa Community Coll Prop MM 11/8/2016, 2016A	0.01443%	\$137.98	\$323.04	\$189.40	\$1,109.19
San Diego City Zoo Zoological Exhibits - Maintenance	0.00500%	\$47.81	\$111.93	\$65.63	\$384.33
MWD D/S Remainder of SDCWA 15019999	0.00350%	\$33.47	\$78.35	\$45.94	\$269.03
Subtotal Ad Valorem Property Taxes	1.04522%	\$9,994.48	\$23,398.77	\$13,719.02	\$80,342.54
Assessments, Special taxes and Parcel Charges⁽⁴⁾					
Mosquito Surveillance		3.00	3.00	3.00	3.00
Vector Disease Control		7.06	118.78	7.06	85.54
Pac High Rnch Maint		60.24	4,750.70	62.84	0.00
Del Mar Elem CFD 99-1		1,634.20	0.00	0.00	0.00
San Dieguito CFD 03-1		1,014.00	14,796.00	855.00	16,054.50
Solana Bch CFD 99-1		0.00	0.00	1,985.56	0.00
MWD Wtr Standby Charge		0.00	68.82	11.50	22.78
CWA Wtr Availability		10.00	59.80	10.00	19.80
Subtotal Assessments, Charges and Special Taxes		\$2,728.50	\$19,797.10	\$2,934.96	\$16,185.62
Total Estimated Property Taxes		\$12,722.98	\$43,195.87	\$16,653.98	\$96,528.16
Estimated Effective Tax Rate		1.33%	1.93%	1.27%	1.26%

(1) These sample property tax bills are estimated based on adopted rates for Fiscal Year 2017-18.

(2) Based on average value as shown on the Fiscal Year 2017-18 County Assessor's Roll.

(3) Estimated Net Assessed Value reflects estimated total assessed value for a parcel net of homeowner's exemption. Not all residences qualify for homeowner's exemption.

(4) Based on Fiscal Year 2017-18 rates; FY 2018-19 were not finalized or available.

Source: Koppel & Gruber Public Finance.

Major Land Owners. The following table presents a summary of the top taxpayers in CFD No. 03-1 measured by the percentage of Fiscal Year 2018-19 Special Tax Levy.

Table 72
Largest Taxpayers (Top 10)
CFD No. 03-1
Fiscal Year 2018-19

Property Owner ⁽¹⁾	Number of Parcels Levied	Special Tax Levy 2018-19	Percent of Special Tax Levy
PARDEE HOMES	197	\$168,435.00	8.07%
PACIFIC HIGHLANDS RANCH LP	1	31,878.00	1.53
CARMEL VILLAGE LP	2	29,106.00	1.39
MERITAGE HOMES OF CALIFORNIA INC	25	21,375.00	1.02
C I C CROSSINGS L P	1	14,796.00	0.71
P H R FAMILY HOUSING PARTNERS I LP	1	12,358.50	0.59
TOLL WEST COAST LLC	13	11,115.00	0.53
UNIT 24 C I C LP	1	11,088.00	0.53
P H R FAMILY HOUSING PARTNERS II LP	1	10,395.00	0.50
<u>LUNA FAMILY HOUSING LP</u>	<u>2</u>	<u>9,124.50</u>	<u>0.44</u>
Sub Total	244	\$319,671.00	15.31%
<u>Other Properties</u>	<u>1,871</u>	<u>1,768,143.00</u>	<u>84.69</u>
<u>Grand Total</u>	<u>2,115</u>	<u>\$2,087,814.00</u>	<u>100.00%</u>

⁽¹⁾ Property ownership as listed on the San Diego County secured tax roll for Fiscal Year 2018-19. Parcels with the same levy amount are listed in alphabetical order to meet the Top Ten property owners, other parcels may have the same levy amount.
Source: Koppel & Gruber Public Finance.

Value-To-Lien Ratios. The Authority has obtained the assessed values of all of the taxable Developed Property in CFD No. 03-1 (2,115 parcels in total), as established by the County Assessor for Fiscal Year 2018-19, which total \$2,538,146,973. The direct and overlapping special tax and assessment indebtedness within CFD No. 03-1 as of August 1, 2018, was approximately \$86,426,690. The assessed value-to-lien ratio of the property within CFD No. 03-1, based on the fiscal year 2018-19 assessed values, the estimated aggregate principal amount of the CFD No. 03-1 Local Obligations and CFD No. 03-1's share of the Series 2016 Bonds and the estimated direct and overlapping indebtedness within CFD No. 03-1 equals approximately 31.77-to-1*.

The table below sets forth the estimated value-to-lien ratios for parcels within CFD No. 03-1 by various ranges based upon the direct and overlapping debt information.

*Preliminary, subject to change

Table 73
Estimated Assessed Value-To-Lien Ratios By Ranges
CFD No. 03-1

Current Assessed Value-to-Debt	Number of Parcels Levied	Fiscal Year 2018-19 Special Tax Levy	Percentage of FY 2018-19 Special Tax Levy	Pro Rata Share of Outstanding Local Obligations⁽¹⁾	Share of Other Direct and Overlapping Debt⁽²⁾	FY 2018/19 Total Assessed Valuation⁽³⁾	Value-to-Debt*
Less than 10.00 ⁽⁴⁾	95	\$81,543	3.91%	\$1,208,412	\$1,912,184	\$25,540,098	8.18
10.00-19.99	134	133,910	6.41%	1,984,449	3,140,180	89,984,642	17.56
20.00-39.99	1,501	1,499,769	71.83%	22,225,571	35,169,608	1,567,190,097	27.31
40.00-59.99	255	220,092	10.54%	3,261,614	5,161,160	388,897,501	46.17
60.00-79.99	95	97,220	4.66%	1,440,727	2,279,799	260,663,304	70.06
80.00 or Greater	35	55,281	2.65%	819,227	1,296,340	205,871,331	97.31
Total	2,115	\$2,087,814	100.00%	\$30,940,000	\$48,959,271	\$2,538,146,973	31.77

⁽¹⁾ Represents the sum of the CFD No. 03-1 Refunding Bonds Local Obligations estimated at \$11,870,000 and CFD No. 03-1's share of the 2016 Local Obligation Bonds (after bond call) of \$19,070,000, all allocated based on Fiscal Year 2018-19 levy.

⁽²⁾ Represents the total of the non-CFD Direct and Overlapping Tax and Assessment Debt, which includes general obligation, community facilities district and assessment district bonds, as shown on the Overlapping Debt Statement prepared by California Municipal Statistics, Inc. dated July 25, 2018 and allocated based on the Fiscal Year 2018-19 levy.

⁽³⁾ Values as shown on the County of San Diego Fiscal Year 2018-19 Secured Roll.

⁽⁴⁾ The lowest value to debt on a parcel is 5.89 to 1.

* Preliminary, subject to change.

Source: Koppel & Gruber Public Finance.

Assessed Values. The assessed values, direct and overlapping debt, and total tax burden on individual parcels varies among parcels within CFD No. 03-1. The value of individual parcels is significant because in the event of a delinquency in the payment of Special Taxes, the District may foreclose only against delinquent parcels. The gross assessed valuation of property within the District may not be representative of the actual market value of property within such District because Article XIII A of the California Constitution limits any increase in assessed value to no more than 2% a year, unless a property is sold or transferred. See "SPECIAL RISK FACTORS – Property Values."

The following table shows the historical assessed valuation of land and improvements for Developed Property within CFD No. 03-1, total assessed valuation of such taxable parcels within CFD No. 03-1, and percent increase or decrease in such assessed valuation for Fiscal Years 2013-14 through 2018-19.

*Preliminary, subject to change.

Table 74
Assessed Valuation Of Taxable Parcels
CFD No. 03-1
Fiscal Years 2013-14 Through 2018-19

Fiscal Year	Assessed Value of Land	Assessed Value of Improvements	Total Assessed Valuation⁽¹⁾	Percentage Annual Increase (Decrease)
2013-14 ⁽²⁾	\$ 376,206,706	\$ 414,073,920	\$ 790,280,626	--
2014-15 ⁽²⁾	450,774,017	497,217,049	947,991,066	19.96%
2015-16 ⁽²⁾	590,775,162	613,993,452	1,204,768,614	27.09
2016-17 ⁽²⁾	750,642,650	802,521,980	1,553,164,630	28.92
2017-18 ⁽³⁾	1,032,629,299	979,681,174	2,012,310,473	29.56
2018-19 ⁽³⁾	1,209,233,366	1,328,913,027	2,538,146,973	26.13

⁽¹⁾ Included Assessed Land and Structure value of parcels upon which special taxes are levied.

⁽²⁾ Based on data provided in Annual Continuation Disclosure Reports.

⁽³⁾ San Diego County Secured roll as compiled by Koppel & Gruber Public Finance.

Source: Annual Continuation Disclosure Reports and San Diego County Secured Roll

THE SCHOOL DISTRICT

The information in this section concerning the operations of the School District is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund, or any other funds, of the School District. See "SECURITY FOR THE BONDS" herein.

General

The School District consists of approximately 85 square miles of territory in the northern portion of San Diego County (the "County"), California (the "State"). The School District educates students from five feeder elementary school districts: Encinitas, Cardiff, Solana Beach, Del Mar and Rancho Santa Fe. The School District operates five comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve. The School District also offers a continuation high school with an alternative education program for grades nine through twelve, an alternative high school for independent study program for high school teens seeking individualized attention and flexible scheduling and an adult education program. Enrollment in the School District for grades seven through twelve was 13,063 students for the 2017-18 school year.

Unless otherwise indicated, the following financial, statistical and demographic data has been provided by the School District. Additional information concerning the School District and copies of the most recent and subsequent audited financial reports of the School District may be obtained by contacting: San Dieguito Union High School District, 710 Encinitas Boulevard, Encinitas, California 92024, Attention: Superintendent. The School District may impose a charge for copying, mailing and handling.

Administration

The governing board of the School District (the "Board") consists of five elected members. Members are elected to serve staggered four-year terms. Elections for positions to the Board are held every two years, alternating between two and three available positions. A president is elected by members of the Board each year. Current members of the Board, together with their offices and the dates their current terms expire, are listed below.

ITEM 23

BOARD OF TRUSTEES
San Dieguito Union High School District

Name	Office	Current Term Expires
Beth Hergesheimer	President	December 2, 2020
Maureen “Mo” Muir	Vice President	December 7, 2018
Joyce Dalessandro	Clerk	December 2, 2020
Amy Herman	Trustee	December 7, 2018
John Salazar	Trustee	December 7, 2018

The School District’s day-to-day operations are managed by a board-appointed Superintendent of Schools (the “Superintendent”). The management and policies of the School District are administered by the Superintendent and a staff which provides business, pupil, personnel, administrative personnel, and instruction support services.

Enrollment Trends

The following table shows the enrollment history for the School District.

ANNUAL ENROLLMENT
Fiscal Years 2008-09 Through 2017-18
San Dieguito Union High School District

Year	Enrollment	Annual Change	Annual % Change
2008-09	12,606	124	–
2009-10	12,661	55	0.4%
2010-11	12,499	-162	-1.3
2011-12	12,485	-14	-0.1
2012-13	12,365	-120	-1.0
2013-14	12,497	132	1.1
2014-15	12,645	148	1.2
2015-16	12,726	81	0.6
2016-17	12,951	225	1.8
2017-18	13,063	112	0.9

Source: The School District.

General Economic and Demographic Information Regarding the School District

See Appendix C – “REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION” hereto for general information regarding the economy in the region of the Districts, including data concerning the Cities of Del Mar, Encinitas, and Solana Beach and the County of San Diego.

SPECIAL RISK FACTORS

The purchase of the Bonds involves certain investment risks which are discussed throughout this Official Statement. Each prospective investor should make an independent evaluation of all information presented in this Official Statement in order to make an informed investment decision. Particular attention should be given to the factors described below which, among others, could affect the payment of debt service on the Bonds in general.

Risks of Real Estate Secured Investments Generally

Because the timely payment of debt service on the Bonds will be dependent upon the timely payment of the Local Obligations and the timely payment of the Local Obligations will be dependent upon the timely payment of Special Taxes, which are secured ultimately by the Taxable Property within the Series 2018 Districts, the Bond Owners will be subject to the risks generally incident to an investment secured by real estate, including, without limitation, (i) adverse changes in local market conditions, such as changes in the market value of real property in and around the vicinity of the Series 2018 Districts, the supply of or demand for competitive properties in such area, and the market value of residential property or buildings and/or sites in the event of sale or foreclosure; (ii) changes in real estate tax rates and other operating expenses, governmental rules (including, without limitation, zoning laws and laws relating to endangered species and hazardous materials) and fiscal policies; and (iii) natural disasters (including, without limitation, earthquakes and floods), which may result in uninsured losses.

The Bonds are Limited Obligations of the Authority

The Bonds are limited obligations of the Authority payable only from amounts pledged under the Trust Agreement, which consist primarily of payments made to the Trustee on the Local Obligations and amounts in the Reserve Funds. Funds for the payment of the principal of and the interest on the Local Obligations are derived only from payments of Special Taxes. The amount of Special Taxes that are collected could be insufficient to pay principal of and interest on the Local Obligations due to non-payment of the Special Taxes levied or due to insufficient proceeds received from a judicial foreclosure sale of land within the Series 2018 Districts following delinquency. A Series 2018 District's legal obligation with respect to any delinquent Special Taxes is limited to the institution of judicial foreclosure proceedings under certain circumstances with respect to any parcels for which Special Taxes is delinquent. The Bonds cannot be accelerated in the event of any default.

Failure by owners of the parcels within the Series 2018 Districts to pay Special Tax installments when due, delay in foreclosure proceedings, or the inability of the Series 2018 Districts to sell parcels which have been subject to foreclosure proceedings for amounts sufficient to cover the delinquent installments of Special Taxes levied against such parcels may result in the inability of the Series 2018 Districts to make full or timely payments of debt service on the Local Obligations, which may, in turn, result in the depletion of the Reserve Fund and the inability of the Authority to make full or timely payment on the Bonds.

No Obligation of School District

The Local Obligations and the interest thereon, and in turn, the Bonds, are not payable from the general funds of the School District. Except with respect to the Special Taxes, neither the credit nor the taxing power of the Series 2018 Districts or the School District is pledged for the payment of the Local Obligations or the interest thereon, and except to compel a levy of the Special Taxes securing the Local Obligations, no Owner of the Bonds may compel the exercise of any taxing power by the Series 2018 Districts or the School District or force the forfeiture of any property of the School District or the Series 2018 Districts. The Bonds are not a debt of the School District or the Series 2018 Districts or a legal or equitable pledge, charge, lien or encumbrance upon any of the School District's or the Series 2018 Districts' property or upon any of the School

ITEM 23

District's or the Series 2018 Districts' income, receipts or revenues, except the Revenues and other amounts pledged under the Trust Agreement.

Property Values

The value of the Taxable Property within the Series 2018 Districts is an important factor in evaluating the investment quality of the Bonds. In the event that a property owner defaults in the payment of a Special Tax installment, a Series 2018 District's only remedy is to judicially foreclose on that property. Prospective purchasers of the Bonds should not assume that the property within the Series 2018 Districts could be sold for the assessed values described herein at a foreclosure sale for delinquent Special Tax installments or for an amount adequate to pay delinquent Special Tax installments.

The assessed values set forth in this Official Statement do not represent market values arrived at through an appraisal process and generally reflect only the sales price of a parcel when acquired by its current owner, increased or decreased annually by an amount determined by the San Diego County Assessor based on current market conditions, generally not to exceed an increase of more than 2% per fiscal year from the date of purchase (except in the case of new construction subsequent to such acquisition). No assurance can be given that a parcel could actually be sold for its assessed value.

The actual market value of the property is subject to future events such as downturn in the economy, occurrences of certain acts of nature and the decisions of various governmental agencies as to land use, all of which could adversely impact the value of the land in the Series 2018 Districts which is the security for the Local Obligations, which secure the Bonds. As discussed herein, many factors could adversely affect property values or prevent or delay further land development within the Series 2018 Districts.

Natural Disasters

The land within the Series 2018 Districts, like all California communities, may be subject to unpredictable seismic activity, fires, floods or other natural disasters. The occurrence of one of these natural disasters in a Series 2018 District could result in substantial damage to properties in such Series 2018 District which, in turn, could substantially reduce the value of such properties and could affect the ability or willingness of the property owners to pay their Special Taxes. Any major damage to structures as a result of natural disasters could result in a greater reliance on undeveloped property in the payment of Special Taxes, in the Series 2018 Districts where a levy of Special Taxes on undeveloped property is allowed to be levied.

Hazardous Substances

The value of a parcel may be reduced as a result of the presence of a hazardous substance. In general, the owners and operators of a parcel may be required by law to remedy conditions of the parcel relating to releases or threatened releases of hazardous substances. The Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980, sometimes referred to as "CERCLA" or the "Superfund Act," is the most well-known and widely applicable of these laws, but California laws with regard to hazardous substances are also stringent and similar. Under many of these laws, the owner or operator is obligated to remedy a hazardous substance condition of property whether or not the owner or operator has anything to do with creating or handling the hazardous substance. The effect, therefore, should any of the taxed parcels be affected by a hazardous substance, is to reduce the marketability and value of the parcel by the costs of remedying the condition, because the purchaser, upon becoming owner, will become obligated to remedy the condition just as is the seller.

Further, it is possible that liabilities may arise in the future with respect to any of the parcels resulting from the existence, currently, on the parcel of a substance presently classified as hazardous but which has not been released or the release of which is not presently threatened, or may arise in the future resulting from the existence, currently on the parcel of a substance not presently classified as hazardous but which may in the

future be so classified. Further, such liabilities may arise not simply from the existence of a hazardous substance but from the method of handling it. All of these possibilities could significantly affect the value of a parcel that is realizable upon a Special Tax delinquency.

None of the Authority, the Series 2018 Districts or the School District has knowledge of any hazardous substances being located on the property within the Series 2018 Districts; however, such entities have not conducted any investigation with respect to hazardous substances within the Series 2018 Districts.

Parity Taxes and Special Assessments

Property within the Series 2018 Districts is subject to taxes and other charges levied by several other public agencies. See the discussion of direct and overlapping indebtedness under the heading “THE COMMUNITY FACILITIES DISTRICTS.”

The Special Taxes and any penalties thereon will constitute a lien against the lots and parcels of land on which they will be annually imposed until they are paid. Such lien is on a parity with the lien of all special taxes and special assessments levied by other agencies and is co-equal to and independent of the lien for general *ad valorem* property taxes regardless of when they are imposed upon the same property. The Special Taxes have priority over all existing and future private liens imposed on the property. See “– Bankruptcy and Foreclosure” below.

None of the Authority, the Series 2018 Districts or the School District has control over the ability of other entities and districts to issue indebtedness secured by special taxes, *ad valorem* taxes or assessments payable from all or a portion of the property within the Series 2018 Districts. In addition, the landowners within the Series 2018 Districts may, without the consent or knowledge of the Authority, the Series 2018 Districts or the School District, petition other public agencies to issue public indebtedness secured by special taxes, *ad valorem* taxes or assessments. Any such special taxes, *ad valorem* taxes or assessments may have a lien on such property on a parity with the Special Taxes and could reduce the estimated value-to-lien ratios for property within the Series 2018 Districts described herein.

Payment of the Special Tax is not a Personal Obligation of the Owners

An owner of a taxable parcel is not personally obligated to pay the Special Tax. Rather, the Special Tax is an obligation which is secured only by a lien against the taxable parcel. If the proceeds received from the sale of a taxable parcel following a Special Tax delinquency are not sufficient, taking into account other liens imposed by public agencies, to pay the full amount of the Special Tax delinquency, the Series 2018 District has no recourse against the owner of the parcel.

Disclosures to Future Purchasers

The willingness or ability of an owner of a parcel to pay the Special Tax may be affected by whether or not the owner was given due notice of the Special Tax authorization at the time the owner purchased the parcel, was informed of the amount of the Special Tax on the parcel should the Special Tax be levied at the maximum tax rate and the risk of such a levy and, at the time of such a levy, has the ability to pay it as well as pay other expenses and obligations. The School District has caused a notice of the Special Tax that may be levied against the taxable parcels in each Series 2018 District to be recorded in the Office of the Recorder for the County. While title companies normally refer to such notices in title reports, there can be no guarantee that such reference will be made or, if made, that a prospective purchaser or lender will consider such Special Tax obligation in the purchase of a property within the Series 2018 Districts or lending of money thereon.

The Mello-Roos Act requires the subdivider (or its agent or representative) of a subdivision to notify a prospective purchaser or long-term lessor of any lot, parcel, or unit subject to a Mello-Roos special tax of the

ITEM 23

existence and maximum amount of such special tax using a statutorily prescribed form. California Civil Code Section 1102.6b requires that in the case of transfers other than those covered by the above requirement, the seller must at least make a good faith effort to notify the prospective purchaser of the special tax lien in a format prescribed by statute. Failure by an owner of the property to comply with the above requirements, or failure by a purchaser or lessor to consider or understand the nature and existence of the Special Tax, could adversely affect the willingness and ability of the purchaser or lessor to pay the Special Tax when due.

Special Tax Delinquencies

Special Taxes are the primary source for the repayment of the Local Obligations, which are the only source of Revenues to repay the Bonds. Delinquencies could result in a draw on the Reserve Funds and, if the Reserve Fund for a Series were depleted, may result in a default in payment on such Series of the Bonds.

Under provisions of the Mello-Roos Act, the Special Taxes, from which funds necessary for the payment of principal of and interest on the Local Obligations and, thus, the Bonds are derived, are customarily billed to the properties within each Series 2018 District on the *ad valorem* property tax bills sent by the County to owners of such properties. The Mello-Roos Act currently provides that such Special Tax installments are due and payable, and bear the same penalties and interest for non-payment, as do *ad valorem* property tax installments.

See “SECURITY FOR THE BONDS –Foreclosure of Special Tax Liens,” for a discussion of the provisions which apply, and procedures which each Series 2018 District is obligated to follow under the Local Obligation Indentures, in the event of delinquencies in the payment of Special Taxes. See “ – Bankruptcy and Foreclosure” below for a discussion of the policy of the Federal Deposit Insurance Corporation (the “FDIC”) regarding the payment of special taxes and assessment and limitations on the Series 2018 District’s ability to foreclose on the lien of the Special Taxes in certain circumstances.

Insufficiency of Special Taxes

Notwithstanding that the maximum Special Taxes that may be levied in the Series 2018 Districts exceeds debt service due on the Local Obligations, the Special Taxes collected could be inadequate to make timely payment of debt service either because of nonpayment or because property becomes exempt from taxation.

The Rate and Method of Apportionment of Special Tax governing the levy of the Special Taxes within each Series 2018 District expressly exempts up to a specified number of acres of property owned by public entities, homeowner associations, churches and other specified owners. If for any reason property within a Series 2018 District becomes exempt from taxation by reason of ownership by a non-taxable entity such as the federal government, another public agency or other organization determined to be exempt, subject to the limitations of the maximum authorized rates, the Special Tax will be reallocated to the remaining taxable properties within such Series 2018 District. This could result in certain owners of property paying a greater amount of the Special Tax and could have an adverse impact upon the ability and willingness of the owners of such property to pay the Special Tax when due.

The Mello-Roos Act provides that, if any property within a Series 2018 District not otherwise exempt from the Special Tax is acquired by a public entity through a negotiated transaction, or by gift or devise, the Special Tax will continue to be levied on and enforceable against the public entity that acquired the property. In addition, the Mello-Roos Act provides that, if property subject to the Special Tax is acquired by a public entity through eminent domain proceedings, the obligation to pay the Special Tax with respect to that property is to be treated as if it were a special assessment and be paid from the eminent domain award. The constitutionality and operation of these provisions of the Mello-Roos Act have not been tested in the courts. Due to problems of collecting taxes from public agencies, if a substantial portion of land within a Series 2018 District became exempt from the Special Tax because of public ownership, or otherwise, the maximum Special

ITEM 23

Taxes which could be levied upon the remaining taxable property therein might not be sufficient to pay principal of and interest on the related Local Obligations when due and a default could occur with respect to the payment of such principal and interest, and, in turn, a default could occur in the payment of the principal and interest on the Bonds.

FDIC/Federal Government Interests in Properties

The ability of the Series 2018 Districts to collect interest and penalties specified by the Act and to foreclose the lien of delinquent Special Taxes may be limited in certain respects with regard to parcels in which the FDIC, or other federal government entities such as Fannie Mae, Freddie Mac, the Drug Enforcement Agency, the Internal Revenue Service or other federal agency, has or obtains an interest.

In the case of FDIC, in the event that any financial institution making a loan which is secured by parcels is taken over by the FDIC and the applicable Special Tax is not paid, the remedies available to the Series 2018 Districts may be constrained. The FDIC's policy statement regarding the payment of state and local real property taxes (the "Policy Statement") provides that taxes other than *ad valorem* taxes which are secured by a valid lien in effect before the FDIC acquired an interest in a property will be paid unless the FDIC determines that abandonment of its interests is appropriate. The Policy Statement provides that the FDIC generally will not pay installments of non-*ad valorem* taxes which are levied after the time the FDIC acquires its fee interest, nor will the FDIC recognize the validity of any lien to secure payment except in certain cases where the Resolution Trust Corporation had an interest in property on or prior to December 31, 1995. Moreover, the Policy Statement provides that, with respect to parcels on which the FDIC holds a mortgage lien, the FDIC will not permit its lien to be foreclosed out by a taxing authority without its specific consent, nor will the FDIC pay or recognize liens for any penalties, fines or similar claims imposed for the non-payment of taxes.

The FDIC has taken a position similar to that expressed in the Policy Statement in legal proceedings brought against Orange County in United States Bankruptcy Court and in Federal District Court. The Bankruptcy Court issued a ruling in favor of the FDIC on certain of such claims. Orange County appealed that ruling, and the FDIC cross-appealed. On August 28, 2001, the Ninth Circuit Court of Appeals issued a ruling favorable to the FDIC except with respect to the payment of pre-receivership liens based upon delinquent property tax.

The Series 2018 Districts are unable to predict what effect the application of the Policy Statement would have in the event of a delinquency with respect to parcels in which the FDIC has or obtains an interest, although prohibiting the lien of the FDIC to be foreclosed out at a judicial foreclosure sale would prevent or delay the foreclosure sale.

In the case of Fannie Mae and Freddie Mac, in the event a parcel of taxable property is owned by a federal government entity or federal government sponsored entity, such as Fannie Mae or Freddie Mac, or a private deed of trust secured by a parcel of taxable property is owned by a federal government entity or federal government sponsored entity, such as Fannie Mae or Freddie Mac, the ability to foreclose on the parcel or to collect delinquent Special Taxes may be limited. Federal courts have held that, based on the supremacy clause of the United States Constitution "this Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, anything in the Constitution or Laws of any State to the contrary notwithstanding." In the absence of Congressional intent to the contrary, a state or local agency cannot foreclose to collect delinquent taxes or assessments if foreclosure would impair the federal government interest. This means that, unless Congress has otherwise provided, if a federal government entity owns a parcel of taxable property but does not pay taxes and assessments levied on the parcel (including Special Taxes), the applicable state and local governments cannot foreclose on the parcel to collect the delinquent taxes and assessments.

ITEM 23

Moreover, unless Congress has otherwise provided, if the federal government has a mortgage interest in the parcel and the Series 2018 Districts wish to foreclose on the parcel as a result of delinquent Special Taxes, the property cannot be sold at a foreclosure sale unless it can be sold for an amount sufficient to pay delinquent taxes and assessments on a parity with the Special Taxes and preserve the federal government's mortgage interest. For a discussion of risks associated with taxable parcels within the Series 2018 Districts becoming owned by the federal government, federal government entities or federal government sponsored entities, see “– Insufficiency of Special Taxes.”

The Series 2018 Districts' remedies may also be limited in the case of delinquent Special Taxes with respect to parcels in which other federal agencies (such as the Internal Revenue Service and the Drug Enforcement Administration) have or obtain an interest.

Bankruptcy and Foreclosure

In the event of a delinquency in the payment of the Special Taxes, a Series 2018 District, under certain circumstances, is required to commence enforcement proceedings as described under the heading “SECURITY FOR THE BONDS.” However, prosecution of such proceedings could be delayed due to crowded local court calendars, dilatory legal tactics, or bankruptcy. It is also possible that a Series 2018 District will be unable to realize proceeds in an amount sufficient to pay the applicable delinquency. Moreover, the ability of the Series 2018 Districts to commence and prosecute enforcement proceedings may be limited by bankruptcy, insolvency and other laws generally affecting creditors' rights (such as the Soldiers' and Sailors' Relief Act of 1940) and by the laws of the State relating to judicial and non-judicial foreclosure. Although bankruptcy proceedings would not cause the liens of the Special Taxes to become extinguished, bankruptcy of a property owner could result in a delay in the enforcement proceedings because federal bankruptcy laws provide for an automatic stay of foreclosure and tax sale proceedings. Any such delay could increase the likelihood of delay or default in payment of the principal of and interest on the Local Obligations. The various legal opinions delivered in connection with the issuance of the Bonds, including Bond Counsel's approving legal opinion, are qualified as to the enforceability of the Bonds, the Trust Agreement, the Local Obligations and the Local Obligation Indentures by reference to bankruptcy, reorganization, moratorium, insolvency and other laws affecting the rights of creditors generally or against public corporations such as the Series 2018 Districts.

No Acceleration Provision

The Bonds do not contain a provision allowing for the acceleration of the Bonds in the event of a payment default or other default under the terms of the Bonds or the Trust Agreement. Pursuant to the Trust Agreement, an Owner of the Bonds is given the right for the equal benefit and protection of all owners similarly situated to pursue certain remedies described in APPENDIX A – “SUMMARY OF PRINCIPAL LEGAL DOCUMENTS – SUMMARY OF AUTHORITY TRUST AGREEMENT – EVENTS OF DEFAULT AND REMEDIES.”

Limitations on Remedies

Remedies available to the Owners of the Bonds may be limited by a variety of factors and may be inadequate to assure the timely payment of principal of and interest on the Bonds or to preserve the exclusion from gross income for federal income tax purposes of interest on the Bonds.

Bond Counsel has limited its opinion as to the enforceability of the Bonds and of the Trust Agreement to the extent that enforceability may be limited by bankruptcy, insolvency, reorganization, fraudulent conveyance or transfer, moratorium, or other similar laws affecting generally the enforcement of creditors' rights, by equitable principles, by the exercise of judicial discretion and by limitations on remedies against public agencies in the State. The lack of availability of certain remedies or the limitation of remedies may entail risks of delay, limitation or modification of the rights of the owners of the Bonds.

Loss of Tax Exemption

As discussed under the caption “LEGAL MATTERS – Tax Matters” herein, interest on the Bonds could become includable in gross income for purposes of federal income taxation retroactive to the date the Bonds were issued, as a result of future acts or omissions of the Authority, the School District or the Series 2018 Districts in violation of covenants in the Trust Agreement or the Local Obligation Indentures, respectively. Legislative changes have been proposed in Congress, which, if enacted, would result in additional federal income tax being imposed on certain owners of tax-exempt state or local obligations, such as the Bonds. The introduction or enactment of any of such changes could adversely affect the market value or liquidity of the Bonds. Should such an event of taxability occur, the Bonds are not subject to a special redemption and will remain outstanding until maturity or until redeemed under one of the other redemption provisions contained in the Trust Agreement.

Limited Secondary Market

There can be no guarantee that there will be a secondary market for the Bonds, or, if a secondary market exists, that the Bonds can be sold for any particular price. Although the Authority has committed to provide certain financial information and operating data on an annual basis, there can be no assurance that such information will be available to Beneficial Owners of the Bonds on a timely basis. The failure to provide the required annual information does not give rise to monetary damages but merely an action for specific performance. Occasionally, because of general market conditions, lack of current information, the absence of a credit rating, or adverse history or economic prospects connected with a particular issue, secondary marketing practices in connection with a particular issue are suspended or terminated. Additionally, prices of issues for which a market is being made will depend upon then prevailing circumstances. Such prices could be substantially different from the original purchase price.

Proposition 218

An initiative measure commonly referred to as the “Right to Vote on Taxes Act” (the “Initiative”) was approved by the voters of the State of California at the November 5, 1996 general election. The Initiative added Article XIII C and Article XIII D to the California Constitution. According to the “Title and Summary” of the Initiative prepared by the California Attorney General, the Initiative limits “the authority of local governments to impose taxes and property-related assessments, fees and charges.” The provisions of the Initiative continue to be interpreted by the courts. The Initiative could potentially impact the Special Taxes available to the Series 2018 Districts to pay the principal of and interest on the Local Obligations as described below.

Among other things, Section 3 of Article XIII states that “. . . the initiative power shall not be prohibited or otherwise limited in matters of reducing or repealing any local tax, assessment, fee or charge.” The Mello-Roos Act provides for a procedure which includes notice, hearing, protest and voting requirements to alter the rate and method of apportionment of an existing special tax. However, the Mello-Roos Act prohibits a legislative body from adopting any resolution to reduce the rate of any special tax or terminate the levy of any special tax pledged to repay any debt incurred pursuant to the Mello-Roos Act unless such legislative body determines that the reduction or termination of the special tax would not interfere with the timely retirement of that debt. On August 1, 1997, a bill was signed into law by the Governor of the State enacting Government Code Section 5854, which states that:

Section 3 of Article XIII C of the California Constitution, as adopted at the November 5, 1996, general election, shall not be construed to mean that any owner or beneficial owner of a municipal security, purchased before or after that date, assumes the risk of, or in any way consents to, any action by initiative measure that constitutes an impairment of contractual rights protected by Section 10 of Article I of the United States Constitution.

ITEM 23

Accordingly, although the matter is not free from doubt, it is likely that the Initiative has not conferred on the voters the power to repeal or reduce the Special Taxes if such reduction would interfere with the timely retirement of the Local Obligations.

It may be possible, however, for voters or the Board of Directors of the School District, acting as the legislative body of each Series 2018 District, to reduce the Special Taxes in a manner which does not interfere with the timely repayment of the Local Obligations, but which does reduce the maximum amount of Special Taxes that may be levied in any year below the existing levels. Therefore, no assurance can be given with respect to the levy of Special Taxes for Administrative Expenses. Furthermore, no assurance can be given with respect to the future levy of the Special Taxes in amounts greater than the amount necessary for the timely retirement of the Local Obligations. Nevertheless, to the maximum extent that the law permits it to do so, each Series 2018 District will covenant in each Local Obligation Indenture executed by it that it will not initiate proceedings under the Mello-Roos Act to reduce the maximum Special Tax rates in a Series 2018 District below an amount equal to 101.5 percent of the debt service for the Local Obligations of such Series 2018 District in each Bond Year. Each Series 2018 District also will covenant in each Local Obligation Indenture executed by it that, in the event an initiative is adopted which purports to alter the Rate and Method of Apportionment of Special Tax for its Series 2018 Districts, it will commence and pursue legal action in order to preserve its ability to comply with the foregoing covenant. However, no assurance can be given as to the enforceability of the foregoing covenants.

With respect to the approval of the Special Taxes, on August 1, 2014, the California Court of Appeal, Fourth Appellate District, Division One, issued its opinion in *City of San Diego v. Melvin Shapiro, et al.* 228 Cal.App.4th 756 (2014) (the “San Diego Decision”). The case involved a Convention Center Facilities District (the “CCFD”) established by the City of San Diego (the “City”). The CCFD is a financing district much like the Series 2018 Districts established under the provisions of the Act. The CCFD is comprised of all of the real property in the entire City. However, the special tax to be levied within the CCFD was to be levied only on hotel properties located within the CCFD.

The election authorizing the special tax was limited to owners of hotel properties and lessees of real property owned by a governmental entity on which a hotel is located. Thus, the election was not a registered voter election. Such approach to determining who would constitute the qualified electors of the CCFD was modeled after Section 53326(c) of the Act, which generally provides that, if a special tax will not be apportioned in any tax year on residential property, the legislative body may provide that the vote shall be by the landowners of the proposed district whose property would be subject to the special tax. The Court held that the CCFD special tax election was invalid under the California Constitution because Article XIII A, Section 4 thereof and Article XIII C, Section 2 thereof require that the electors in such an election be the registered voters within the district.

The facts of the San Diego Decision show that there were hundreds of thousands of registered voters within the CCFD (*viz.*, all of the registered voters in the City). The elections held in certain of the Community Facilities Districts had no registered voters at the time of the elections to authorize the respective Special Tax. In the San Diego Decision, the Court expressly stated that it was not addressing the validity of landowner voting to impose special taxes pursuant to the Act in situations where there are fewer than 12 registered voters. Thus, by its terms, the Court’s holding does not apply to the Special Tax elections in such Community Facilities Districts. Moreover, Section 53341 of the Act provides that any “action or proceeding to attack, review, set aside, void or annul the levy of a special tax...shall be commenced within 30 days after the special tax is approved by the voters.” Similarly, Section 53359 of the Act provides that any action to determine the validity of bonds issued pursuant to the Act be brought within 30 days of the voters approving the issuance of such bonds. Voters in the Community Facilities Districts approved after such 30 day period, and certain instances more than 10 years ago. Based on Sections 53341 and 53359 of the Act and analysis of existing laws, regulations, rulings and court decisions, Bond Counsel is of the opinion that no successful challenge to the Special Tax being levied in accordance with the Rate and Method of Apportionment may now be brought.

The interpretation and application of the Initiative will ultimately be determined by the courts with respect to a number of the matters discussed above, and it is not possible at this time to predict with certainty the outcome of such determination or the timeliness of any remedy afforded by the courts. See “SPECIAL RISK FACTORS – Limitations on Remedies.”

Ballot Initiatives

Articles XIII A, XIII B, XIII C and XIII D, all of which placed certain limitations on the power of local agencies to tax, collect and expend revenues, were adopted pursuant to measures qualified for the ballot pursuant to California’s constitutional initiative process and the State Legislature has in the past enacted legislation which has altered the spending limitations or established minimum funding provisions for particular activities. From time to time, other initiative measures could be adopted by California voters or legislation enacted by the legislature. The adoption of any such initiative or legislation might place limitations on the ability of the State, the School District, or the Series 2018 Districts to increase revenues or to increase appropriations or on the ability of the landowners within the Series 2018 Districts to complete proposed future development.

TAX MATTERS

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California (“Bond Counsel”), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest on the Bonds is exempt from State of California personal income tax.

The difference between the issue price of a Bond (the first price at which a substantial amount of the Bonds of the same maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bond constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bond Owner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by the Bond Owner will increase the Bond Owner’s basis in the Bond. In the opinion of Bond Counsel, the amount of original issue discount that accrues to the owner of a Bond is excluded from the gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals, and is exempt from State of California personal income tax.

Bond Counsel’s opinion as to the exclusion from gross income of interest (and original issue discount) on the Bonds is based upon certain representations of fact and certifications made by the Authority, the School District, the Series 2018 Districts and others and is subject to the condition that the Authority, the School District and the Series 2018 Districts comply with all requirements of the Internal Revenue Code of 1986, as amended (the “Code”), that must be satisfied subsequent to the issuance of the Bonds to assure that interest (and original issue discount) on the Bonds will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause the interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The Authority, the School District and the Series 2018 Districts have covenanted to comply with all such requirements.

ITEM 23

The amount by which a Bond Owner's original basis for determining loss on sale or exchange in the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the Code; such amortizable Bond premium reduces the Bond Owner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bond Owner realizing a taxable gain when a Bond is sold by the Owner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Owner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

Bond Counsel's opinions may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date of issuance of the Bonds. Bond Counsel has not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The Trust Agreement, the Local Obligation Bond Indentures and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. Bond Counsel expresses no opinion as to the effect on the exclusion from gross income of interest (and original issue discount) on the Bonds for federal income tax purposes with respect to any Bond if any such action is taken or omitted based upon the advice of counsel other than Stradling Yocca Carlson & Rauth, a Professional Corporation.

Although Bond Counsel has rendered an opinion that interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes provided that the Authority, the School District and the Series 2018 Districts continue to comply with certain requirements of the Code, the ownership of the Bonds and the accrual or receipt of interest (and original issue discount) with respect to the Bonds may otherwise affect the tax liability of certain persons. Bond Counsel expresses no opinion regarding any such tax consequences. Accordingly, before purchasing any of the Bonds, all potential purchasers should consult their tax advisors with respect to collateral tax consequences relating to the Bonds.

The Internal Revenue Service (the "IRS") has initiated an expanded program for the auditing of tax-exempt bond issues, including both random and targeted audits. It is possible that the Bonds will be selected for audit by the IRS. It is also possible that the market value of the Bonds might be affected as a result of such an audit of the Bonds (or by an audit of other similar bonds). No assurance can be given that in the course of an audit, as a result of an audit, or otherwise, Congress or the IRS might not change the Code (or interpretation thereof) subsequent to the issuance of the Bonds to the extent that it adversely affects the exclusion from gross income of interest (and original issue discount) on the Bonds or their market value.

SUBSEQUENT TO THE ISSUANCE OF THE BONDS THERE MIGHT BE FEDERAL, STATE, OR LOCAL STATUTORY CHANGES (OR JUDICIAL OR REGULATORY CHANGES TO OR INTERPRETATIONS OF FEDERAL, STATE, OR LOCAL LAW) THAT AFFECT THE FEDERAL, STATE, OR LOCAL TAX TREATMENT OF THE BONDS INCLUDING THE IMPOSITION OF ADDITIONAL FEDERAL INCOME OR STATE TAXES BEING IMPOSED ON OWNERS OF TAX-EXEMPT STATE OR LOCAL OBLIGATIONS, SUCH AS THE BONDS. THESE CHANGES COULD ADVERSELY AFFECT THE MARKET VALUE OR LIQUIDITY OF THE BONDS. NO ASSURANCE CAN BE GIVEN THAT SUBSEQUENT TO THE ISSUANCE OF THE BONDS STATUTORY CHANGES WILL NOT BE INTRODUCED OR ENACTED OR JUDICIAL OR REGULATORY INTERPRETATIONS WILL NOT OCCUR

ITEM 23

HAVING THE EFFECTS DESCRIBED ABOVE. BEFORE PURCHASING ANY OF THE BONDS, ALL POTENTIAL PURCHASERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING POSSIBLE STATUTORY CHANGES OR JUDICIAL OR REGULATORY CHANGES OR INTERPRETATIONS, AND THEIR COLLATERAL TAX CONSEQUENCES RELATING TO THE BONDS.

Should interest on the Bonds (including any original issue discount) become includable in gross income for federal income tax purposes, the Bonds are not subject to early redemption and will remain outstanding until maturity or until redeemed in accordance with the Trust Agreement.

See Appendix D – “FORM OF BOND COUNSEL OPINION” for a form of the opinion to be provided by Bond Counsel on the date of issuance of the Bonds.

LEGAL MATTERS

Absence of Litigation

The Authority will certify at the time the Bonds are issued that no litigation is pending or threatened concerning the validity of the Bonds or the Local Obligations and that no action, suit or proceeding is known by the Authority to be pending that would restrain or enjoin the delivery of the Bonds or the Local Obligations, or contest or affect the validity of the Bonds or the Local Obligations or any proceedings of the Authority taken with respect to the Bonds or the Local Obligations. Each of the Districts will also certify at the time the Bonds are issued that no litigation is pending or threatened concerning the validity the Local Obligations and that no action, suit or proceeding is known by such District to be pending that would restrain or enjoin the delivery of the Local Obligations, or contest or affect the validity of the Local Obligations or any proceedings of such District taken with respect to the Local Obligations.

Legal Opinion

Certain proceedings in connection with the issuance of the Bonds are subject to the approval as to their legality of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, Bond Counsel for the Authority in connection with the issuance of the Bonds. The opinion of Bond Counsel approving the validity of the Bonds substantially in the form attached as Appendix D hereto will be attached to each Bond. Bond Counsel’s employment is limited to a review of legal procedures required for the approval of the Bonds and to rendering an opinion as to the validity of the Bonds and the exemption of interest on the Bonds from income taxation. Bond Counsel expresses no opinion to the Owners of the Bonds as to the accuracy, completeness or fairness of this Official Statement or other offering materials relating to the Bonds and expressly disclaims any duty to do so.

Payment of the fees of Bond Counsel, the Underwriter and Underwriter’s Counsel is contingent upon issuance of the Bonds.

FINANCIAL ADVISOR

The School District has retained Fieldman Rolapp & Associates, Inc., as Financial Advisor (the “Financial Advisor”) in connection with the issuance of the Bonds and certain other financial matters. The Financial Advisor is a financial advisory firm and is not engaged in the business of underwriting, trading or distributing municipal securities or other negotiable instruments. The Financial Advisor has not audited, authenticated or otherwise verified the information set forth in this Official Statement, or any other related information available to the School District, with respect to the accuracy and completeness of disclosure of such information, and no guaranty, warranty or other representation is made by the Financial Advisor

ITEM 23

respecting the accuracy and completeness of this Official Statement or any other matter related to this Official Statement.

MISCELLANEOUS

Ratings

The Bonds are expected to be assigned a rating of “_____” from S&P Global Ratings, a business unit of Standard & Poor’s Financial Services LLC (“S&P”), based upon the issuance of the Policy by [_____]. S&P has assigned its municipal bond rating of “_____” to the Bonds, without regard to any policy of municipal bond insurance.

Such rating reflects only the views of S&P and an explanation of the significance of such rating may be obtained from S&P. There is no assurance that such rating will continue for any given period of time or that such rating will not be revised downward or withdrawn entirely by such organization, if in its judgment circumstances so warrant. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

Underwriting

The Bonds are being purchased by Piper Jaffray & Co. (the “Underwriter”) at a purchase price of \$_____ (representing the par amount of the Bonds, plus net original issue premium of \$_____, less underwriter’s discount of \$_____, and less \$_____ for bond insurance).

The purchase contract relating to the Bonds between the Authority and the Underwriter provides that all Bonds will be purchased if any are purchased, and that the obligation to make such purchase is subject to certain terms and conditions set forth in said purchase contract, including, but not limited to, the approval of certain legal matters by counsel.

The Underwriter has entered into a distribution agreement (“Distribution Agreement”) with Charles Schwab & Co., Inc. (“CS&Co”) for the retail distribution of certain securities offerings at the original issue prices. Pursuant to the Distribution Agreement, CS&Co. will purchase Bonds from the Underwriter at the original issue price less a negotiated portion of the selling concession applicable to any Bonds that CS&Co. sells.

Continuing Disclosure

Pursuant to the Continuing Disclosure Agreement, the Authority will agree to provide, or cause to be provided, through the Electronic Municipal Market Access system maintained by the Municipal Securities Rulemaking Board (or with such other entity as is designated or authorized under Rule 15c2-12 adopted by the Securities and Exchange Commission) (each, a “Repository”) certain annual financial information and operating data and notices of certain events. The Annual Report to be filed by the Authority will include audited financial statements of the Authority and the School District, if any are prepared, and additional financial and operating data concerning the Districts as set forth in Section 4 of the Continuing Disclosure Agreement attached hereto as Appendix E. The Authority has never before been subject to an undertaking pursuant to Rule 15c2-12 to provide annual reports or notices of certain events. [UPDATE]

The Underwriter does not consider the School District to be an obligated person with respect to the Bonds for purposes of Rule 15c2-12. The School District will oversee the Authority’s continuing disclosure obligations. The School District did not timely file certain budget and financial information and certain enumerated data with respect to Fiscal Years 2010-11 through 2012-13, Fiscal Year 2014-15, and Fiscal Year 2015-16 in accordance with continuing disclosure undertakings related to its then-outstanding general obligation bonds and lease revenue bonds. In response to a continuing disclosure undertaking executed by the

ITEM 23

San Dieguito Union Public Facilities Authority (the “Prior JPA”) on behalf of itself and certain community facilities districts formed by the School District, the audited financial statements of the School District were not filed in a timely manner for Fiscal Years 2010-11 through 2012-13. In addition, the School District did not, on or before the dates specified in the related continuing disclosure undertakings, submit notices of late filings in accordance with the continuing disclosure undertakings. The School District subsequently filed the budget information and filed notices with respect to the late filings for outstanding issues. The School District has retained Willdan Financial Services to serve as dissemination agent with respect to its various continuing disclosure undertakings. [UPDATE]

The Continuing Disclosure Agreement will inure solely to the benefit of any Dissemination Agent, the Underwriter and Owners or Beneficial Owners from time to time of the Bonds. A default under the Continuing Disclosure Agreement is not a default under the Trust Agreement and the sole remedy following a default is an action to compel specific performance by the Authority with the terms of the Continuing Disclosure Agreement.

Additional Information

References are made herein to certain documents and reports which are brief summaries thereof which do not purport to be complete or definitive, and reference is made to such documents and reports for full and complete statements of the contents thereof.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the Authority and the purchasers or Owners of any of the Bonds.

The execution and delivery of this Official Statement has been duly authorized by the Authority.

SAN DIEGUITO SCHOOL FACILITIES FINANCING
AUTHORITY

By: _____
Tina Douglas
Treasurer

APPENDIX A

SUMMARY OF PRINCIPAL LEGAL DOCUMENTS

The following is a brief summary of certain provisions of the Trust Agreement governing the terms of the Bonds and the form of Local Obligation Indenture which is being separately executed by each of the Community Facilities Districts, each governing the terms of the Local Obligations. This summary includes only the provisions of the documents not already summarized in the Official Statement and does not purport to be complete and is qualified in its entirety by reference to said documents.

APPENDIX B
RATES AND METHODS OF APPORTIONMENT
OF SPECIAL TAXES FOR
THE COMMUNITY FACILITIES DISTRICTS

APPENDIX C

REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION

The School District's boundaries include all portions of the Cities of Del Mar, Encinitas, and Solana Beach, portions of the Cities of Carlsbad and San Diego, and a portion of the unincorporated areas of the County of San Diego (the "County"). The following economic and demographic information pertains to the Cities of Del Mar, Encinitas, and Solana Beach (collectively, the "Cities), the County and the State. Due to the nature of the School District's jurisdiction, the economic and demographic information set forth below reflect only a portion of the population and economy within the School District's boundaries. Information on the remainder of the School District (i.e., the unincorporated areas) is not available from the sources listed below. The Bonds are not obligations of the Cities, the County or the State. The Authority has not independently verified the information set forth in this Appendix C and while this information is believed to be reliable, it is not guaranteed as to accuracy by the Authority.

Population

The following table summarizes population estimates of the Cities, County and State for years 2008 through 2018.

POPULATION ESTIMATES
Cities of Del Mar, Encinitas and Solana Beach,
San Diego County and the State of California
2008 through 2018

Year⁽¹⁾	City of Del Mar	City of Encinitas	City of Solana Beach	San Diego County	State of California
2008	4,186	59,411	12,780	3,032,689	36,704,375
2009	4,172	59,453	12,805	3,064,436	36,966,713
2010 ⁽²⁾	4,161	59,518	12,867	3,095,313	37,223,900
2011	4,181	59,819	12,925	3,115,810	37,427,946
2012	4,171	60,016	12,927	3,128,387	37,680,593
2013	4,213	60,699	13,031	3,164,818	38,030,609
2014	4,221	61,042	13,059	3,192,457	38,357,121
2015	4,238	61,518	13,104	3,227,496	38,714,725
2016	4,273	61,893	13,487	3,286,717	39,189,035
2017	4,284	62,625	13,860	3,309,509	39,500,973
2018	4,322	63,158	13,938	3,337,456	39,809,693

⁽¹⁾ As of January 1.

⁽²⁾ As of April 1.

Source: California State Department of Finance, Demographic Research Unit. May 2018 Benchmark.

Personal Income

The following table shows of per capita personal income for the County, the State and the United States from 2008 through 2017.

PER CAPITAL PERSONAL INCOME⁽¹⁾
2008 through 2017
San Diego County, State of California, and United States

Year	San Diego County	% Change	State of California	% Change	United States	% Change
2008	\$45,886	–	\$43,786	–	\$41,082	–
2009	43,819	-4.5%	41,588	(5.0)%	39,376	(4.2)%
2010	44,563	1.7	42,411	2.0	40,277	2.3
2011	47,095	5.7	44,852	5.8	42,453	5.4
2012	48,990	4.0	47,614	6.2	44,266	4.3
2013	49,907	1.9	48,125	1.1	44,438	0.4
2014	51,459	3.1	49,985	3.9	46,049	3.6
2015	55,709	8.3	54,664	9.4	48,429	5.2
2016	56,832	2.0	56,308	3.0	49,204	1.6
2017	57,930	1.9	58,272	3.5	50,392	2.4

⁽¹⁾ Per capita personal income is the total personal income divided by the total mid-year population estimates of the U.S. Bureau of the Census. All dollar estimates are in current dollars (not adjusted for inflation).

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

Industry

The School District is included in the San Diego-Carlsbad Metropolitan Statistical Area (the “MSA”). The distribution of employment in the MSA is presented in the following table for calendar years 2013 through 2017. These figures are multi county-wide statistics and may not necessarily accurately reflect employment trends within the communities served by the School District.

INDUSTRY EMPLOYMENT & LABOR FORCE
San Diego-Carlsbad Metropolitan Statistical Area
2013 through 2017⁽¹⁾

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total Farm	9,800	9,400	9,100	8,900	8,600
Mining, Logging and Construction	61,300	64,300	69,900	76,600	79,600
Manufacturing	99,000	101,600	105,300	108,000	109,000
Wholesale Trade	43,900	43,700	44,000	47,600	48,200
Retail Trade	141,300	144,300	146,800	147,500	148,700
Transportation, Warehousing & Utilities	27,200	27,000	28,200	29,700	31,900
Information	24,300	24,400	23,900	24,100	24,400
Financial Activities	70,800	69,400	71,400	72,700	74,100
Professional & Business Services	221,600	224,900	230,900	231,200	233,500
Education & Health Services	181,000	186,000	193,200	198,700	204,500
Leisure & Hospitality	168,600	177,000	184,000	191,900	196,400
Other Services	49,300	52,000	53,000	54,400	54,900
Government	229,500	231,900	235,900	242,200	248,100
Total (all industries)	<u>1,327,500</u>	<u>1,355,900</u>	<u>1,395,500</u>	<u>1,433,500</u>	<u>1,461,800</u>

⁽¹⁾ Annual averages, unless otherwise specified.

Note: Items may not add to total due to independent rounding.

Source: California Employment Development Department, Labor Market Information Division. March 2018 Benchmark.

ITEM 23

Employment

The following table summarizes Annual Average Labor Force data for the Cities, County and State during years 2013 through 2017.

CIVILIAN LABOR FORCE, EMPLOYMENT AND UNEMPLOYMENT
City of Del Mar, City of Encinitas, City of Solana Beach,
San Diego County and State of California
2013 through 2017

Year	Area	Labor Force	Employment	Unemployment	Unemployment Rate
2013	City of Del Mar	2,500	2,500	–	0.8%
	City of Encinitas	32,700	30,700	2,100	6.4
	City of Solana Beach	6,800	6,300	500	7.3
	San Diego County	1,547,000	1,425,900	121,100	7.8
	State of California	18,671,600	17,002,900	1,668,700	8.9
2014	City of Del Mar	2,500	2,500	–	0.7%
	City of Encinitas	32,700	31,000	1,400	5.2
	City of Solana Beach	6,800	6,400	400	6.0
	San Diego County	1,549,800	1,450,300	99,500	6.4
	State of California	18,811,400	17,397,100	1,414,300	7.5
2015	City of Del Mar	2,600	2,600	–	0.5%
	City of Encinitas	33,100	31,700	1,700	4.2
	City of Solana Beach	6,900	6,500	300	4.8
	San Diego County	1,563,800	1,482,500	81,300	5.2
	State of California	18,981,800	17,798,600	1,183,200	6.2
2016	City of Del Mar	2,600	2,600	--	0.5
	City of Encinitas	33,300	32,00	1,300	3.8
	City of Solana Beach	6,900	6,600	300	4.3
	San Diego County	1,570,300	1,496,200	74,100	4.7
	State of California	19,093,700	18,048,800	1,044,800	5.5
2017	City of Del Mar	2,400	2,400	100	2.7
	City of Encinitas	32,000	31,000	1,000	3.0
	City of Solana Beach	7,100	7,000	200	1.7
	San Diego County	1,584,700	1,521,200	64,500	4.0
	State of California				

Note: Data is based on annual averages, unless otherwise specified, and is not seasonally adjusted.

Source: U.S. Department of Labor – Bureau of Labor Statistics, California Employment Development Department. March 2018 Benchmark.

Largest Employers

The following table lists the largest employers located in the County as of June 30, 2017.

**LARGEST EMPLOYERS
San Diego County
2017**

Employer	Number of Local Employees
1. University of California, San Diego	32,524
2. Sharp HealthCare	17,962
3. County of San Diego	17,396
4. Scripps Health	15,238
5. Qualcomm Inc.	12,600
6. City of San Diego	11,544
7. Kaiser Permanente San Diego Medical Center	8,965
8. UC San Diego Health	8,923
9. San Diego Community College District	6,817
10. San Diego State University	5,921

Source: San Diego County 'Comprehensive Annual Financial Report' for the year ending June 30, 2017.

Taxable Sales

The following tables summarize annual taxable sales data in the County and Cities for years 2010 through 2016.

**TAXABLE SALES
San Diego County
2010 through 2016
(Dollars in Thousands)**

Year	Retail Permits	Retail Stores Taxable		Total Outlets Taxable	
		Transactions	Total Permits	Transactions	Transactions
2010	55,462	\$ 29,475,489	83,194	\$	41,623,636
2011	56,723	31,985,292	83,971		45,090,382
2012	57,143	34,153,236	84,267		47,947,035
2013	58,466	35,948,594	85,143		50,297,331
2014	59,705	37,257,495	86,671		52,711,639
2015	58,838	37,989,566	95,645		54,185,588
2016	58,391	38,576,363	95,435		55,407,867

Source: "Taxable Sales in California (Sales & Use Tax)," California Board of Equalization.

**ANNUAL TAXABLE SALES
City of Del Mar
2010 through 2016
(Dollars in Thousands)**

Retail Stores

Total Outlets

ITEM 23

Year	Retail Permits	Taxable		Taxable Transactions
		Transactions	Total Permits	
2010	908	\$ 99,635	1,173	\$ 128,720
2011	931	109,310	1,179	139,129
2012	1,014	113,816	1,271	148,366
2013	1,226	127,731	1,517	153,000
2014	1,277	130,895	1,511	162,633
2015	1,197	147,715	1,598	193,342
2016	1,172	152,595	1,547	193,342

Source: "Taxable Sales in California (Sales & Use Tax)," California Board of Equalization.

ANNUAL TAXABLE SALES
City of Encinitas
2010 through 2016
(Dollars in Thousands)

Year	Retail Permits	Retail Stores Taxable		Total Outlets Taxable Transactions
		Transactions	Total Permits	
2010	1,898	\$ 793,460	2,756	\$ 886,134
2011	1,942	855,019	2,801	956,243
2012	1,875	911,471	2,759	1,020,798
2013	1,928	954,112	2,783	1,066,253
2014	1,971	982,838	2,812	1,101,237
2015	1,836	985,983	3,127	1,130,941
2016	1,829	977,801	3,098	1,109,799

Note: In 2009, retail permits expanded to include permits for food services.

Source: "Taxable Sales in California (Sales & Use Tax)," California Board of Equalization.

ITEM 23

ANNUAL TAXABLE SALES
City of Solana Beach
2010 through 2016
(Dollars in Thousands)

Year	Retail Permits	Retail Stores Taxable		Total Outlets Taxable
		Transactions	Total Permits	Transactions
2010	536	192,660	836	241,650
2011	538	203,420	825	255,481
2012	546	214,518	827	252,494
2013	560	212,097	843	242,756
2014	546	211,477	814	242,193
2015	507	228,380	873	259,115
2016	506	238,424	859	268,623

Note: In 2009, retail permits expanded to include permits for food services.

Source: "Taxable Sales in California (Sales & Use Tax)," California Board of Equalization.

Building Activity

The following tables summarize new building permits and valuations in the County and Cities for years 2013 through 2017.

BUILDING PERMITS AND VALUATIONS
County of San Diego
2013-2017
(Dollars in Thousands)

Valuation (\$000s)	2013	2014	2015	2016	2017
Residential	\$ 2,060,249	\$ 1,818,853	\$ 2,447,042	\$ 2,472,237	\$ 2,632,826
Non-residential	1,425,426	1,920,627	1,862,502	1,782,421	2,371,303
Total	\$ 3,485,675	\$ 3,739,480	\$ 4,309,544	\$ 4,254,658	\$ 5,004,128
New Housing					
Units					
Single Units	2,539	2,276	3,136	2,420	3,960
Multiple Units	5,803	4,327	6,869	7,680	6,056
Total	8,342	6,603	10,005	10,110	10,016

Note: Totals may not add due to independent rounding.

Source: Construction Industry Research Board.

ITEM 23

BUILDING PERMITS AND VALUATIONS
City of Del Mar
2013-2017
(Dollars in Thousands)

Valuation (\$000s)	2013	2014	2015	2016	2017
Residential	\$ 7,338	\$ 14,666	\$ 12,448	\$ 6,280	\$ 12,942
Non-residential	618	1,071	681	14,421	363
Total	\$ 7,956	\$ 15,737	\$ 13,130	\$ 20,701	\$ 13,305
<u>New Housing Units</u>					
Single Units	4	13	9	5	9
Multiple Units	—	—	2	--	2
Total	4	13	11	5	11

Note: Totals may not add to sums because of rounding.

Source: Construction Industry Research Board.

BUILDING PERMITS AND VALUATIONS
City of Encinitas
2013-2017
(Dollars in Thousands)

Valuation (\$000s)	2013	2014	2015	2016	2017
Residential	\$ 34,761	\$ 64,087	\$ 56,019	\$ 36,282	\$ 48,038
Non-residential	12,697	10,815	9,576	10,481	11,313
Total	\$ 47,458	\$ 74,902	\$ 65,595	\$ 46,763	\$ 59,351
<u>New Housing Units</u>					
Single Units	88	158	149	87	110
Multiple Units	—	2	4	2	--
Total	88	160	153	89	110

Note: Totals may not add to sums because of rounding.

Source: Construction Industry Research Board.

ITEM 23

BUILDING PERMITS AND VALUATIONS
City of Solana Beach
2013-2017
(Dollars in Thousands)

Valuation (\$000s)	2013	2014	2015	2016	2017
Residential	\$ 6,861	\$ 20,355	\$ 10,664	\$ 14,588	\$ 17,425
Non-residential	2,559	5,079	3,231	3,860	12,581
Total	\$ 9,420	\$ 25,434	\$ 13,895	\$ 18,449	\$ 30,006
<u>New Housing Units</u>					
Single Units	2	9	8	16	20
Multiple Units	-	-	2	-	--
Total	2	9	10	16	20

Note: Totals may not add to sums because of rounding.

Source: *Construction Industry Research Board.*

APPENDIX D
FORM OF BOND COUNSEL OPINION

[TO COME]

APPENDIX E**FORM OF CONTINUING DISCLOSURE AGREEMENT**

THIS CONTINUING DISCLOSURE AGREEMENT (“Disclosure Agreement”), dated as of [_____ 1, 2018], is executed and delivered by the SAN DIEGUITO SCHOOL FACILITIES FINANCING AUTHORITY (the “Issuer”), and Willdan Financial Services, as Dissemination Agent (the “Dissemination Agent”) in connection with the issuance of \$ _____ aggregate principal amount of the San Dieguito School Facilities Financing Authority Special Tax Revenue Bonds, Series 2018 (the “Bonds”). The Bonds are being issued pursuant to a Trust Agreement, dated as of December 1, 2016, as amended and supplemented by the First Supplemental Trust Agreement, dated as of [_____ 1, 2018] (together, the “Trust Agreement”), between the Issuer and U.S. Bank National Association (the “Trustee”). The proceeds of the Bonds will be used to acquire the Local Obligations (as defined below) and refund certain outstanding bonds of the Authority and the Districts (as defined below), to fund the reserve funds securing the Bonds and to pay costs of issuance of the Bonds. The Issuer and the Dissemination Agent covenant and agree as follows:

Section 1. Purpose of the Disclosure Agreement. This Disclosure Agreement is being executed and delivered by the Issuer for the benefit of the Owners and Beneficial Owners of the Bonds and in order to assist the Underwriter in complying with Rule 15c2-12(b)(5) of the Securities and Exchange Commission.

Section 2. Definitions. In addition to the definitions set forth in the Trust Agreement, which apply to any capitalized term used in this Disclosure Agreement unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

“Annual Report” shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Section 3 and 4 of this Disclosure Agreement.

“Beneficial Owner” shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income purposes.

“Disclosure Representative” shall mean the Executive Director of the Issuer, or his or her designee, or such other officer or employee as the Issuer shall designate in writing to the Dissemination Agent from time to time.

“Dissemination Agent” shall mean Willdan Financial Services, acting in its capacity as Dissemination Agent hereunder, or any successor Dissemination Agent designated in writing by the Issuer and which has filed with the Trustee and the Issuer a written acceptance of such designation.

“Districts” shall mean San Dieguito Union High School District Community Facilities District No. 94-2, San Dieguito Union High School District Community Facilities District No. 94-3, San Dieguito Union High School District Community Facilities District No. 95-1, San Dieguito Union High School District Community Facilities District No. 95-2, San Dieguito Union High School District Community Facilities District No. 99-1, San Dieguito Union High School District Community Facilities District No. 99-2, San Dieguito Union High School District Community Facilities District No. 99-3 and San Dieguito Union High School District Community Facilities District No. 03-1.

“EMMA” shall mean the Electronic Municipal Market Access system of the MSRB.

“Listed Events” shall mean any of the events listed in Section 5(a) of this Disclosure Agreement.

ITEM 23

“Local Obligations” shall mean, collectively, the San Dieguito Union High School District Community Facilities District No. 94-2 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 94-3 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 95-1 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 95-2 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 99-1 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 99-2 Special Tax Revenue Bonds, Series 2018, San Dieguito Union High School District Community Facilities District No. 99-3 Special Tax Revenue Bonds, Series 2018 and San Dieguito Union High School District Community Facilities District No. 03-1 Special Tax Revenue Bonds, Series 2018.

“MSRB” shall mean the Municipal Securities Rulemaking Board and any successor entity designated under the Rule as the repository for filings made pursuant to the Rule.

“Official Statement” means the Official Statement for the Bonds dated _____, 2016.

“Owners” shall mean the registered owners of the Bonds as set forth in the registration books maintained by the Trustee.

“Participating Underwriter” shall mean Piper Jaffray & Co.

“Repository” shall mean the MSRB or any other entity designated or authorized by the Securities and Exchange Commission to receive reports pursuant to the Rule. Unless otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the EMMA website of the MSRB, currently located at <http://emma.msrb.org>.

“Rule” shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

“School District” shall mean the San Dieguito Union High School District.

Section 3. Provision of Annual Reports.

(a) The Issuer shall, or upon written direction shall cause the Dissemination Agent to, not later than April 1 after the end of the Issuer’s Fiscal Year (currently June 30) commencing with the report due by April 1, 2019, provide to the Repository an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Agreement. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4 of this Disclosure Agreement; provided that the audited financial statements of the Issuer and the School District, if any exist, may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the fiscal year of the Issuer or the School District changes, the Issuer shall give notice of such change in the same manner as for a Listed Event under Section 5(d). The Issuer shall provide a written certification with each Annual Report furnished to the Dissemination Agent to the effect that such Annual Report constitutes the Annual Report required to be furnished by it hereunder. The Dissemination Agent may conclusively rely upon such certification of the Issuer and shall have no duty or obligation to review such Annual Report.

(b) Not later than (15) Business Days prior to the date specified in subsection (a) for providing the Annual Report to the Repository, the Issuer shall provide the Annual Report to the Dissemination Agent. If by fifteen (15) Business Days prior to such date, the Dissemination Agent has not received a copy of the Annual Report, the Dissemination Agent shall contact the Issuer to inquire if the Issuer is in compliance with subsection (a).

ITEM 23

(c) If the Dissemination Agent is unable to verify that an Annual Report has been provided to the Repository by the date required in subsection (a), the Dissemination Agent in a timely manner shall send a notice to the Repository, in the form required by the Repository.

(d) The Dissemination Agent shall:

- (i) determine each year prior to date for providing the Annual Report the name and address of the Repository if other than the MSRB; and
- (ii) file a report with the Issuer certifying that the Annual Report has been sent to the Repository and the date it was provided.

(e) Notwithstanding any other provision of this Disclosure Agreement, all filings shall be made in accordance with the MSRB's EMMA system or in another manner approved under the Rule.

Section 4. Content of Annual Reports. The Issuer's Annual Report shall contain or include by reference the following:

(a) Financial Statements. The audited financial statements of the Issuer and the School District for the prior fiscal year, if any have been prepared and which, if prepared, shall be prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board; provided, however, that the Issuer and the School District may, from time to time, if required by federal or state legal requirements, modify the basis upon which its financial statements are prepared. In the event that the Issuer or the School District shall modify the basis upon which its financial statements are prepared, the Issuer or the School District, as applicable, shall provide the information referenced in Section 8 below. If the Issuer or the School District are preparing audited financial statements and such audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

(b) Financial and Operating Data. The Annual Report shall contain or incorporate by reference the following: [UPDATE]

- (i) the principal amount of Bonds outstanding as of the September 2 preceding the filing of the Annual Report;
- (ii) the balance in each fund under the Trust Agreement and the Reserve Requirement as of the September 2 preceding the filing of the Annual Report;
- (iii) any changes to the Rates and Methods of Apportionment of the Special Taxes approved or submitted to the qualified electors for approval prior to the filing of the Annual Report and a description of any parcels for which the Special Taxes have been prepaid in the Fiscal Year for which the Annual Report is being prepared;
- (iv) an update of Tables [_____] in the Official Statement based upon the most recent Special Tax levy preceding the date of the Annual Report and on the assessed values of property for the current fiscal year;
- (v) the status of any foreclosure actions being pursued by the Districts with respect to delinquent Special Taxes; and

ITEM 23

- (vi) any information not already included under (i) through (v) above that the Districts are required to file in its annual report to the California Debt and Investment Advisory Commission pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to each of the Repository or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB. The Issuer shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section 5, the Issuer shall give, or cause the Dissemination Agent to give, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not more than ten (10) business days after the event:

- (i) principal and interest payment delinquencies;
- (ii) unscheduled draws on debt service reserves reflecting financial difficulties;
- (iii) unscheduled draws on credit enhancements reflecting financial difficulties;
- (iv) substitution of credit or liquidity providers, or their failure to perform;
- (v) adverse tax opinions or the issuance by the Internal Revenue Service of proposed or final determinations of taxability or of a Notice of Proposed Issue (IRS Form 5701-TEB);
- (vi) tender offers;
- (vii) defeasances;
- (viii) ratings changes; and
- (ix) bankruptcy, insolvency, receivership or similar proceedings.

Note: for the purposes of the event identified in subparagraph (ix), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(b) Pursuant to the provisions of this Section 5, the Issuer shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material:

ITEM 23

- (i) unless described in paragraph 5(a)(v) above, notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
- (ii) the consummation of a merger, consolidation or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms;
- (iii) appointment of a successor or additional trustee or the change of the name of a trustee;
- (iv) nonpayment related defaults;
- (v) modifications to the rights of Owners of the Bonds;
- (vi) notices of redemption; and
- (vii) release, substitution or sale of property securing repayment of the Bonds.

(c) Whenever the Issuer obtains knowledge of the occurrence of a Listed Event under Section 5(b) above, the Issuer shall as soon as possible determine if such event would be material under applicable federal securities laws.

(d) If the Issuer determines that knowledge of the occurrence of a Listed Event under Section 5(b) would be material under applicable federal securities laws, the Issuer shall file a notice of such occurrence with the Repository in a timely manner not more than 10 business days after the event.

(e) The Issuer hereby agrees that the undertaking set forth in this Disclosure Agreement is the responsibility of the Issuer and that the Dissemination Agent shall not be responsible for determining whether the Issuer's instructions to the Dissemination Agent under this Section 5 comply with the requirements of the Rule.

Section 6. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Agreement shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such termination in the same manner as for a Listed Event under Section 5.

Section 7. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Agreement, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to this Disclosure Agreement. If at any time there is not any other designated Dissemination Agent, the Issuer shall be the Dissemination Agent. The initial Dissemination Agent shall be Willdan Financial Services. The Dissemination Agent may resign by providing thirty (30) days written notice to the Issuer and the Trustee.

Section 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Agreement, the Issuer may amend this Disclosure Agreement, and any provision of this Disclosure Agreement may be waived, provided that the following conditions are satisfied:

ITEM 23

(a) If the amendment or waiver related to the provisions of Sections 3(a), 4, or 5, it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking hereunder, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment or waiver either (i) is approved by the Owners of the Bonds in the same manner as provided in the Trust Agreement for amendments to the Trust Agreement with the consent of Owners, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Owners or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Agreement, the Issuer shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment related to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(f), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

Section 9. Additional Information. Nothing in this Disclosure Agreement shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Agreement or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Agreement. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Agreement, the Issuer shall have no obligation under this Agreement to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

Section 10. Default. A default under this Disclosure Agreement shall not be deemed an Event of Default under the Trust Agreement, and the sole remedy under this Disclosure Agreement shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Agreement, and the Issuer agrees to indemnify and save the Dissemination Agent and its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys' fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the Issuer under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

ITEM 23

Section 12. Notices. Any notices or communications to or among any of the parties to this Disclosure Agreement may be given as follows:

Issuer:	San Dieguito School Facilities Financing Authority 710 Encinitas Boulevard Encinitas, California 92024 Attention: Executive Director
Dissemination Agent:	Willdan Financial Services
Participating Underwriter:	Piper Jaffray & Co. One Montgomery Street, 35th Floor San Francisco, California 94104 Attention: Ralph Holmes

Any person may, by written notice to the other persons listed above, designate a different address or telephone number(s) to which subsequent notice or communications should be sent.

Section 13. Beneficiaries. This Disclosure Agreement shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Underwriter and Owners and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Section 14. Counterparts. This Disclosure Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

SAN DIEGUITO SCHOOL FACILITIES FINANCING
AUTHORITY

By: _____
Its:

WILLDAN FINANCIAL SERVICES, as Dissemination
Agent

By: _____
Its: Authorized Officer

APPENDIX F**DTC AND THE BOOK-ENTRY-ONLY SYSTEM**

The information in this section concerning DTC and DTC's book-entry only system has been obtained from sources that the Authority believes to be reliable, but the Authority takes no responsibility for the completeness or accuracy thereof. The following description of the procedures and record keeping with respect to beneficial ownership interests in the Bonds, payment of principal, premium, if any, accreted value and interest on the Bonds to DTC Participants or Beneficial Owners, confirmation and transfers of beneficial ownership interests in the Bonds and other related transactions by and between DTC, the DTC Participants and the Beneficial Owners is based solely on information provided by DTC.

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the Bonds (the "Securities"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for each maturity of the Securities in the aggregate principal amount of such maturity, and will be deposited with DTC. If, however, the aggregate principal amount of any issue exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

ITEM 23

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Securities within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such maturity to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Principal, redemption price and interest payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, redemption price and interest payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. If applicable, a Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to tender/remarketing agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to tender/remarketing agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to tender/remarketing agent's DTC account.

10. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to the District or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

ITEM 23

11. The Authority may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

APPENDIX G

SPECIMEN MUNICIPAL BOND DEBT SERVICE RESERVE INSURANCE POLICY

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 27, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Mark Miller, Associate Superintendent of Administrative Services

SUBMITTED BY: Larry Perondi, Interim Superintendent

SUBJECT: PROPOSED REVISED/DELETED BOARD POLICIES / ADMINISTRATIVE SERVICES

EXECUTIVE SUMMARY

As new and/or revised federal regulations and California Education Code become law and when legal cases affect board policies, the California School Boards Association (CSBA) provides school districts with samples of new or replacement policies to assist in maintaining updated policies.

The following Board Policies have been revised to align with the CSBA recommendations:

Current Policy Number	New Policy Number	Title	Comments
6173		Education for Homeless Children	Revised to align with CSBA recommendations
6173.1/AR-1	6173/AR-1	Education for Homeless Children	Revised to align with CSBA recommendations
	6173/Exhibit	Education for Homeless Children	New exhibit to align with CSBA recommendations
6173		Home and Hospital Instruction	Delete policy – see 6183

RECOMMENDATION:

PROPOSED REVISED / DELETED BOARD POLICIES / EDUCATIONAL SERVICES

- A. BP 6173, EDUCATION FOR HOMELESS CHILDREN (REVISED)
- B. AR 6173.1/AR-1, EDUCATION FOR HOMELESS CHILDREN (REVISED)
- C. EX 6173.1/EXHIBIT, EDUCATION FOR HOMELESS CHILDREN (NEW EXHIBIT)
- D. BP 6173, HOME AND HOSPITAL INSTRUCTION (DELETED)

Executive Summary
FIRST READING OF NEW / REVISED BOARD POLICIES
Page 2

This item is being presented for first read and the policies will be resubmitted for action on October 11, 2018.

FUNDING SOURCE:

Not applicable.

INSTRUCTION

EDUCATION FOR HOMELESS CHILDREN

The Governing Board desires to ensure that homeless students have access to the same free and appropriate public education provided to other students within the district. The district shall provide homeless students with access to education and other services necessary for these students to meet the same challenging academic standards as other students.

The Superintendent or designee shall identify and remove any barriers to the identification and enrollment of homeless students and to the retention of homeless students due to absences or outstanding fees or fines.

When there are at least 15 homeless students in the district or a district school, the district's local control and accountability plan (LCAP) shall include goals and specific actions to improve student achievement and other outcomes of homeless students.

The Superintendent or designee shall designate an appropriate staff person to serve as a liaison for homeless students. The district liaison shall fulfill the duties specified in 42 USC 11432 to assist in identifying and supporting homeless students to succeed in school.

In order to identify district students who are homeless, the Superintendent or designee may give a housing questionnaire to all parents/guardians during school registration, make referral forms readily available, include the district liaison' contact information on the district and school web sites, provide materials in a language easily understood by families and students, provide school staff with professional development on the definition and signs of homelessness, and contact appropriate local agencies to coordinate referrals for homeless children and youth and unaccompanied youth.

Information about a homeless student's living situation shall be considered part of a student's educational record, subject to the Family Educational Rights and Privacy Act and shall not be deemed to be directory information as defined in 20 USC 1232g.

The Superintendent or designee shall ensure that placement decisions for homeless students are based on the student's best interest as defined in law and administrative regulation.

Each homeless student shall be provided services that are comparable to services offered to other students in the school, including, but not limited to, transportation, educational programs for which the student meets the eligibility criteria (such as Federal Title I services or similar state or local programs, programs for students with disabilities, and educational programs for English learners), career and technical education programs, programs for gifted and talented students, and school nutrition programs.

Homeless students shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way. However, the Superintendent or designee may separate homeless students on school grounds as necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services to meet the unique needs of homeless students.

INSTRUCTION

The Superintendent or designee shall coordinate with other agencies and entities to ensure that homeless children and youth are promptly identified, ensure that homeless students have access to and are in reasonable proximity to available education and related support services, and raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness. Toward these ends, the Superintendent or designee shall collaborate with local social services agencies, other agencies or entities providing services to homeless children and youth, and, if applicable, transitional housing facilities. In addition, the Superintendent or designee shall coordinate transportation, transfer of school records, and other interdistrict activities with other local educational agencies. As necessary, the Superintendent or designee shall coordinate, within the district and with other involved local educational agencies, services for homeless students and services for students with disabilities.

District liaisons and other appropriate staff shall participate in professional development and other technical assistance activities to assist them in identifying and meeting the needs of homeless students and to provide training on the definitions of terms related to homelessness.

~~Homeless students shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way.~~

~~The Superintendent or designee shall ensure that placement decisions for homeless students are based on the student's best interest as defined in law and administrative regulation.~~

TRANSPORTATION

~~The District shall transportation for a homeless student to and from his/her school of origin when the student is residing within the district and the parent/guardian requests that such transportation be provided. If the student moves outside of district boundaries but continues to attend his/her school of origin within this district, the Superintendent or designee shall consult with the Superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation.~~

LEGAL REFERENCE**EDUCATION CODE**

1980-1986	County community schools
2558.2	Use of revenue limits to determine average daily attendance of homeless children
39807.5	Payment of transportation costs by parents
48850	Educational rights; participation in extracurricular activities
48852.5	Notice of educational rights of homeless students
48915.5	Recommended expulsion; homeless student with disabilities
48918.1	Notice of recommended expulsion

INSTRUCTION

51225.1-51225.3 ———Graduation requirements
52060-52077 Local control and accountability plan

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform Complaint procedures

UNITED STATES CODE, TITLE 20

1087vv Free Application for Federal Student Aid; definitions

1232g Family Educational Rights and Privacy Act

6311 Title I state plan; state and local educational agency report cards

UNITED STATES CODE, TITLE 42

11431-11435 McKinney-Vento Homeless Assistance Act

12705 Cranston Gonzalez National Affordable Housing Act; state and local strategies

MANAGEMENT RESOURCES

CALIFORNIA CHILD WELFARE COUNCIL

Partial Credit Model Policy and Practice Recommendations

CALIFORNIA DEPARTMENT OF EDUCATION

Homeless Education Dispute Resolution Process, January 30, 2007

NATIONAL CENTER FOR HOMELESS EDUCATION PUBLICATIONS

Homeless Liaison Toolkit, 2013

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Dear Colleague Letter, July 27, 2016

Education for Homeless Children and Youth Program, Non-Regulatory Guidance, July ~~2004~~2016

WEB SITES

California Child Welfare Council: <http://www.chhs.ca.gov/Pages/CChildWelfareCouncil.aspx>

California Department of Education, Homeless Children and Youth Education:

<http://www.cde.ca.gov/sp/hs/cy>

National Center for Homeless Education at SERVE: <http://www.serve.org/nche>

National Law Center on Homelessness and Poverty: <http://www.nlchp.org>

U.S. Department of Education: <http://www.ed.gov/programs/homeless/index.html>

INSTRUCTION**EDUCATION FOR HOMELESS CHILDREN****DEFINITIONS**

Homeless means students who lack a fixed, regular and adequate nighttime residence and includes: ~~(42 USC 11435)~~

1. ~~Children and youths~~Students who are sharing the houseing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals; ~~or are awaiting foster care placement~~
2. ~~Children and youths~~Students who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings
3. ~~Children and youths~~Students who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
4. Migratory ~~children~~students who qualify as homeless because ~~the children~~they are living in conditions described in ~~(#1)-(#3)~~ above

School of origin means the school that the homeless student attended when permanently housed or the school in which the student was last enrolled. ~~(42 USC 11432)~~ If the school the homeless student attended when permanently housed is different from the school in which he/she was last enrolled, or if there is some other school that he/she attended within the preceding 15 months and with which he/she is connected, the district liaison shall determine, in consultation with and with the agreement of the homeless student and the person holding the right to make educational decisions for the student, and in the best interests of the homeless student, which school shall be deemed the school of origin.

Best interest means that, in making educational and school placement decisions for a homeless student, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students.

~~Best interest means, to the extent feasible, continuing a student's enrollment in the school of origin for the duration of his/her homelessness, except when doing so is contrary to the wishes of his/her parent/guardian. (42 USC 11432)~~

DISTRICT LIAISON

The Superintendent ~~or designee~~ designates the following staff person as the district liaison for homeless

INSTRUCTION

students ~~(42 UCS 11432)~~:

Director of Pupil Services
710 Encinitas Blvd.
Encinitas, CA 92024
(760) 753-6491

The district's liaison for homeless students shall ~~ensure that: (42 USC 11432)~~

- ~~1. 1.—Ensure that h~~Homeless students are identified by school personnel and through outreach and coordination activities with other entities and agencies
- ~~2. 2.—Ensure that h~~Homeless students are enrolled in, and have a full and equal opportunity to succeed in, district schools
- ~~3. 3.—Ensure that h~~Homeless families, ~~and~~ students and youth have access to and receive educational services for which they are eligible, including early intervention services under Part C of the Federal Individuals with Disabilities Education Act.
- ~~4. Ensure that homeless families and students receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services~~
- ~~5. Inform parents/guardians of the educational and related opportunities available to their children and ensure that they are provided with meaningful opportunities to participate in the education of their children~~
- ~~6. Disseminate notice of the educational rights of homeless students in locations frequented by parents/guardians of homeless students and youth and by unaccompanied youth, including schools, family shelters, public libraries, and hunger relief agencies (soup kitchens). The rights shall be presented in a manner and form understandable to the parents/guardians of homeless students and unaccompanied youth.~~
- ~~7. Mediate enrollment disputes in accordance with law and the section "Resolving Enrollment Disputes" below~~
- ~~8. Fully inform parents/guardians of homeless students and unaccompanied youth of all transportation services, including transportation to the school of origin, and assist them in accessing transportation to the school of choice~~
- ~~9. Ensure that school personnel providing services to homeless students receive professional development and other support~~
- ~~10. Ensure that unaccompanied youth are enrolled in school, have opportunities to meet the same challenging state academic standards established for other students, and are informed of their status as independent students under 20 USC 1087vv and that they may receive assistance from the district liaison to receive verification of their independent student status for purposes of applying for federal student aid pursuant to 20 USC 1090~~
- ~~11. Coordinate and collaborate with state coordinators and community and school personnel responsible for the provision of education and related services to homeless students, including the provision of comprehensive data to the state coordinator as required by law~~

INSTRUCTION

In addition, when notified pursuant to Education Code 48918.1, the district liaison shall assist, facilitate, or represent a homeless student who is undergoing a disciplinary proceeding that could result in his/her expulsion. When notified pursuant to Education Code 48915.5, the district liaison shall participate in an individualized education program team meeting to make a manifestation determination regarding the behavior of a student with a disability.

The Superintendent or designee shall inform homeless children and youth, their parents/guardians, school personnel, service providers, and advocates working with homeless families of the duties of the district's liaison. He/she shall also provide the name and contact information of the district's liaison to the California Department of Education (CDE) for publishing on the CDE's web site.

- ~~— 4. Parents/guardians are informed of the educational and related opportunities available to their children and are provided with meaningful opportunities to participate in the education of their children~~
- ~~— 5. Notice of the educational rights of homeless children is disseminated at places where children receive services, such as schools, shelters, and soup kitchens~~
- ~~— 6. Enrollment disputes are mediated in accordance with law, Governing Board policy and administrative regulation~~
- ~~— 7. Parents/guardians are fully informed of all transportation services~~

ENROLLMENT

The district shall make placement decisions for homeless students shall be based on the student's best interest.

In determining the best interest of the student, the district shall consider student-centered factors related to the student's best interest, including factors related to the impact of mobility on achievement, education, health, and safety, giving priority to the request of the student's parent/guardian or, in the case of an unaccompanied youth, the youth.

Such factors may include, but are not limited to, the age of the student, the distance of the commute and the impact it may have on the student's education, personal safety issues, the student's need for special instruction, the length of anticipated stay in the temporary shelter or other temporary location, likely area of future housing, school placement of siblings, and the time remaining in the school year.

However, placement decisions shall not be based on whether a homeless student lives with his/her homeless parent/guardian or has been temporarily placed elsewhere.

INSTRUCTION

In the case of an unaccompanied youth, the liaison shall assist in placement or enrollment decisions, give priority to the views of the student, and provide notice to the student of his/her appeal rights.

In determining a student's best interest, a homeless student shall, to the extent feasible, be placed in his/her school of origin, unless the student's parent/guardian or the unaccompanied youth requests otherwise.

Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice. The student shall be enrolled even if he/she:

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended
2. Does not have clothing normally required by the school, such as school uniforms
3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and records of immunization and other required health records
4. Has missed application or enrollment deadlines during any period of homelessness

The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other required health records, the principal or designee shall refer the parent/guardian to the district liaison for homeless students. The district liaison shall assist the parent/guardian, or the student if he/she is an unaccompanied youth, in obtaining the necessary immunizations, screenings, or records for the student.

If the student is placed at a school other than his/her school of origin or the school requested by his/her parent/guardian or an unaccompanied youth, the Superintendent or designee shall provide the parent/guardian or the unaccompanied youth with a written explanation of the decision along with a statement regarding the right to appeal the placement decision.

The student may continue attending his/her school of origin for the duration of the homelessness.

To ensure that the homeless student has the benefit of matriculating with his/her peers in accordance with the established feeder patterns, the following shall apply:

1. If the student is transitioning between grade levels, he/she shall be allowed to continue in the same attendance area.
2. If the student is transitioning to a middle school or high school, and the school designated for matriculation is in another school district, he/she shall be allowed to continue to the school designated for matriculation in that district.

If the student's status changes before the end of the school year so that he/she is no longer homeless, he/she shall be allowed to stay in the school of origin:

1. Through the duration of the school year if he/she is in grades K-8

INSTRUCTION

2. Through graduation if he/she is in high school

~~In determining a student's best interest, a homeless student shall, to the extent feasible, be placed in his/her school of origin, unless his/her parent/guardian requests otherwise. (42 USC 11432)~~

~~The student may continue attending the school of origin for the duration of the homelessness and until the end of any academic year in which the student moves into permanent housing. (42 USC 11432)~~

~~If the student is placed at a school other than the school of origin or a school requested by the parent/guardian, the superintendent or designee shall provide the parent/guardian with a written explanation of the decision along with a statement regarding the parent/guardian's right to appeal the placement decision. (42 USC 11423)~~

~~Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice, even if the parent/guardian is unable to provide the school with the records normally required for enrollment. (42 USC 11432)~~

~~The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other medical records, the principal or designee shall refer the parent/guardian to the district homeless student liaison. The liaison shall assist the parent/guardian in obtaining the necessary immunizations or records for the student. (42 USC 11432)~~

RESOLVING ENROLLMENT DISPUTES

~~If a dispute arises over school selection or enrollment in a particular school, the student shall be immediately admitted, pending resolution of the dispute, to the school in which enrollment is sought. (42 USC 11432)~~

~~The parent/guardian shall be provided with a written explanation of the placement decision, including an explanation of the parent/guardian's right to appeal the decision. He/she shall also be referred to the district liaison. (42 USC 11432)~~

~~The district liaison shall carry out the dispute resolution process provided by the state as expeditiously as possible after receiving notice of the dispute. (42 USC 11432)~~

~~If a dispute arises over student eligibility, school selection, or enrollment in a particular school, the matter shall be referred to the district liaison, who shall carry out the dispute resolution process as expeditiously as possible.~~

~~The parent/guardian or unaccompanied youth shall be provided with a written explanation of any decisions related to eligibility, school selection, or enrollment and of the right of the parent/guardian or unaccompanied youth to appeal such decisions.~~

~~The written explanation shall include:~~

~~1. A description of the action proposed or refused by the district~~

INSTRUCTION

2. An explanation of why the action is proposed or refused
3. A description of any other options the district considered and the reasons that any other options were rejected
4. A description of any other factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources
5. Appropriate timelines to ensure any relevant deadlines are not missed
6. Contact information for the district liaison and state coordinator, and a brief description of their roles

The written explanation shall be complete, as brief as possible, simply stated, and provided in language that the parent/guardian or student can understand.

The district liaison may use an informal process as an alternative to formal dispute resolution procedures, provided that the parents/guardians or unaccompanied youth have access to the more formal process if informal resolution is not successful in resolving the matter.

In working with a student's parents/guardians or unaccompanied youth to resolve an enrollment dispute, the district liaison shall:

1. Inform them that they may provide written and/or oral documentation to support their position
2. Inform them that they may seek the assistance of social services, advocates, and/or service providers in having the dispute resolved
3. Provide them a simple form that they may use and turn in to the school to initiate the dispute resolution process
4. Provide them a copy of the dispute form they submit for their records
5. Provide them the outcome of the dispute for their records

If a parent/guardian or unaccompanied youth disagrees with the liaison's enrollment decision, he/she may appeal the decision to the Superintendent. The Superintendent shall make a determination within five working days.

If the parent/guardian chooses to appeal the district's placement decision, the district liaison shall forward all written documentation and related paperwork to the homeless liaison at the county office of education.

Pending final resolution of the dispute, including all available appeals, the student shall be immediately enrolled in the school in which enrollment is sought and shall be allowed to attend classes and participate fully in school activities.

INSTRUCTION

TRANSPORTATION

The district shall provide transportation for a homeless student to and from his/her school of origin when the student is residing within the district and the parent/guardian, or the district liaison in the case of an unaccompanied youth, requests that such transportation be provided. If the student moves outside of district boundaries, but continues to attend his/her school of origin within this district, the Superintendent or designee shall consult with the superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation.

The district shall not be obligated to provide transportation to students who continue attending their school of origin after they cease to be homeless, unless the formerly homeless student has an individualized education program that includes transportation as a necessary related service for the student.

TRANSFER OF COURSEWORK AND CREDITS

When a homeless student transfers into a district school, the district shall accept and issue full credit for any coursework that the student has satisfactorily completed while attending another public school, a juvenile court school, or a nonpublic, nonsectarian school or agency and shall not require the student to retake the course.

If the homeless student did not complete the entire course, he/she shall be issued partial credit for the coursework completed and shall be required to take the portion of the course that he/she did not complete at his/her previous school. However, the district may require the student to retake the portion of the course completed if, in consultation with the holder of educational rights for the student, the district finds that the student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a homeless student in any particular course, he/she shall be enrolled in the same or equivalent course, if applicable, so that he/she may continue and complete the entire course.

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two business days of the district's notification of the student's transfer, as required under Education Code 49069.5.

In no event shall the district prevent a homeless student from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California.

APPLICABILITY OF GRADUATION REQUIREMENTS

To obtain a high school diploma, a homeless student shall complete all courses required by Education Code 51225.3 and fulfill any additional graduation requirements prescribed by the Governing Board.

However, when a homeless student who has completed his/her second year of high school transfers into

INSTRUCTION

the district from another school district or transfers between high schools within the district, he/she shall be exempted from all district-adopted coursework and other district-established graduation requirements, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school by the end of his/her fourth year of high school. Within 30 calendar days of the homeless student's transfer, the Superintendent or designee shall notify the student, the person holding the right to make educational decisions for him/her, and the district liaison for homeless students of the availability of the exemption and whether the student qualifies for it. If the Superintendent or designee fails to provide this notification, the student shall be eligible for the exemption once notified, even if the notification occurs after the student is no longer homeless.

To determine whether a homeless student is in his/her third or fourth year of high school, the district shall use either the number of credits he/she has earned as of the date of the transfer or the length of his/her school enrollment, whichever qualifies him/her for the exemption.

The Superintendent or designee shall notify any homeless student who is granted an exemption and the person holding the right to make educational decisions for him/her how any requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges.

The district shall not require or request a homeless student to transfer schools in order to qualify for an exemption and no request for a transfer solely to qualify for an exemption shall be made by a homeless student, the person holding the right to make educational decisions for the student, or the district liaison on behalf of the student.

If a homeless student is exempted from local graduation requirements, the exemption shall continue to apply after the student is no longer homeless or if he/she transfers to another school or school district.

If the Superintendent or designee determines that a homeless student is reasonably able to complete district graduation requirements within his/her fifth year of high school, he/she shall:

1. Inform the student and, if under 18 years of age, the person holding the right to make educational decisions for him/her, of the option available to the student to remain in school for a fifth year to complete the district's graduation requirements and how that will affect his/her ability to gain admission to a postsecondary educational institution
2. Provide information to the homeless student about transfer opportunities available through the California Community Colleges
3. Upon agreement with the homeless student or with the person holding the right to make educational decisions for him/her if he/she is under 18 years of age, permit the student to stay in school for a fifth year to complete the district's graduation requirements

ELIGIBILITY FOR EXTRACURRICULAR ACTIVITIES

A homeless student who enrolls in any district school shall be immediately deemed to meet all residency

INSTRUCTION

requirements for participation in interscholastic sports or other extracurricular activities.

NOTIFICATION AND COMPLAINTS

Information regarding the educational rights of homeless students, as specified in Education Code 51225.1 and 51225.2, shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622.

Any complaint that the district has not complied with requirements regarding the education of homeless students, as specified in Education Code 51225.1 or 51225.2, may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures.

INSTRUCTION

EDUCATION FOR HOMELESS CHILDREN

EXHIBIT 1 DISTRICT EXPLANATION OF DECISION RELATED TO ELIGIBILITY, SCHOOL SELECTION, OR ENROLLMENT

Instructions: The following form provides notice and explanation to a student's parent/guardian or an unaccompanied youth regarding the district's decision related to student eligibility, school selection, or enrollment.

Date: _____ Name of person completing form: _____
Title: _____ Phone number: _____

In accordance with the federal McKinney-Vento Homeless Assistance Act (42 USC 11431-11435), this notification is being provided to either:

Name of parent(s)/guardian(s): _____

Name of unaccompanied student: _____

School requested: _____

District's placement decision (name of school): _____

Action(s) proposed/refused by the district related to eligibility, school selection, or enrollment:

The district's determination regarding eligibility, school selection, or enrollment was based upon the following evidence and for the following reasons:

Other options that the district considered, if any, included the following options which were rejected for the following reasons:

INSTRUCTION

Factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources, if any:

You have the right to appeal this decision to the Associate Superintendent of Administrative Services. To do so, contact the district's homeless liaison listed below within the next ___(insert number of days)___ days to request a Dispute Form. You may provide written or verbal documentation to support your position, and may also seek the assistance of social services, advocates, and/or service providers in the dispute process. The Superintendent or designee will review all the evidence and will notify you of his/her decision within ___(insert number of days)___ days.

If you are not satisfied with the Associate Superintendent's decision, you may appeal to the San Diego County Office of Education. If you are not satisfied with the county office's decision, you may then appeal to the California Department of Education. The district's homeless liaison can assist you with this appeal.

CONTACT INFORMATION:

District Liaison: The district liaison is one of the primary contacts between homeless families and school or district staff. He/she is responsible for coordinating services to ensure that homeless students enroll in school and have the opportunity to succeed academically, and mediates enrollment disputes as needed.

District homeless liaison
Address: 710 Encinitas Blvd., Encinitas, CA 92024
Phone number: (760) 753-3860 x5601

County Liaison: If you appeal the district's decision to the county office of education, the district liaison shall forward all written documentation and related paperwork to the homeless liaison at the county office. The county liaison will review the materials and determine the eligibility, school selection, or enrollment decision within five working days of receiving the materials. He/she will notify you of the decision.

County Office of Education homeless liaison
Address: 6401 Linda Vista Rd., San Diego, CA 92111
Phone number: (619) 683-9340

State Coordinator: If you appeal the county office's decision to the California Department of Education, the county homeless liaison shall forward all written documentation and related paperwork to the State Homeless Coordinator. The state coordinator will review the district, county office, and parent/guardian information and will notify you of the decision within ten working days of receiving the materials.

State Homeless Coordinator
Address: California Department of Education, 1430 N St., Sacramento, CA 95814
Phone number: (916) 319-0383

INSTRUCTION

RIGHTS:

Pending the final resolution of this dispute, including the period of all appeals, the student has the right to immediately enroll in the school requested and to participate fully in school activities at that school.

INSTRUCTION

EXHIBIT 2

DISPUTE FORM

Instructions: This form is to be completed by a parent/guardian or student when a dispute regarding enrollment has arisen. As an alternative to completing this form, the information on this form may be shared verbally with the district's liaison for homeless students.

Date submitted: _____
Student's name: _____
Name of person completing form: _____
Relation to student: _____
Address: _____
Phone number: _____

Name of school requested: _____

I wish to appeal the eligibility, school selection, or enrollment decision made by:
 District liaison District Superintendent County office of education liaison

Reason for the appeal: You may include an explanation to support your appeal in this space or provide your explanation verbally.

- I have been provided with:
- A written explanation of the district's decision
 - Contact information for the district's homeless liaison
 - Contact information for the county office of education's homeless liaison
 - Contact information for the state homeless coordinator

INSTRUCTION

6173

HOME AND HOSPITAL INSTRUCTION

~~Students who are of school age and who are physically unable to attend school for an extended period of time due to a physical, mental, or emotional disability are eligible for home/hospital instruction. Eligible students may receive instruction in the student's home or in a hospital or other residential health facility excluding state hospitals.~~

~~Home or hospital instruction shall be provided only by teachers with valid California teaching credentials who consent to the assignment. (Education Code 44865)~~

~~The Superintendent or designee may require written verification through any reasonable means that the student requires home instruction. In addition, this verification shall also state that the disabling condition will not expose the teacher to a contagious disease that can be transmitted through casual contact. Home or hospital instruction shall not be denied to students with Hepatitis B, Herpes or HIV/AIDS, as long as the home or hospital practices current preventive protocol as determined by the U.S. Centers for Disease Control.~~

~~***Note: Pursuant to Education Code 48200, students who are of school age are required to attend "full time day school" for the full time designated as the length of the school day by the Governing Board. Education Code 48206.3 provides that each hour of home or hospital instruction will count as one day of attendance; therefore, home/hospital students must receive at least one hour of instruction for every day of instruction offered by the district in the regular education program (usually five days a week). Districts may provide more than five hours of instruction per week but the apportionment purposes, cannot claim more days of attendance for such student than its calendar provides.~~

~~The district shall offer at least one hour of instruction for every day of instruction offered by the district in the regular education program. No student shall be credited with more than five days of attendance per calendar week or credited with more than the total number of calendar days that regular classes are offered by the district in any fiscal year. (Education Code 48200, 48206.3)~~

~~Insofar as possible, the teacher providing home or hospital instruction shall consult with the student's current classroom teacher(s) so as to provide a continuity of instruction that enables the student to stay current with the regular school program.~~

~~(cf. 4119.42/4219.42/4319.42 – Exposure Control Plan for Blood Borne Pathogens)~~

NON-DISTRICT STUDENTS

~~A student of another district who is temporarily disabled and confined to a hospital or health facility within this district shall be eligible to receive individual instruction in this district. (Education Code 48207)~~

~~In such circumstances, it is the responsibility of the parent/guardian to notify the district of the student's presence in a qualifying hospital. (Education Code 48208)~~

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: August 22, 2018

BOARD MEETING DATE: September 13, 2018

PREPARED BY: Susan Dixon
Director of Classified Personnel
Cindy Frazee
Associate Superintendent Human Resources

SUBMITTED BY: Larry Perondi
Interim Superintendent

SUBJECT: Annual Report of the Personnel Commission
(2017-2018)

EXECUTIVE SUMMARY

Attached for information is the Personnel Commission's Annual Report of activities for the 2017-2018 year as approved by the Personnel Commission at its regular meeting on August 7, 2018. The Personnel Commission strives to provide the District with the highest quality classified service possible in an efficient and cost-effective manner while maintaining the principles of fair employment based on merit. This report reflects the collaborative efforts of many individuals including the members of the Classification Advisory Committee, classified employees, management, and the staff of the Personnel Commission.

RECOMMENDATION:

This item is being submitted for information only.

FUNDING SOURCE:

N/A

Attachment

San Dieguito Union High School District Personnel Commission

710 ENCINITAS BLVD., ENCINITAS, CA 92024
WWW.SDUHSD.NET

ANNUAL REPORT 2017-2018

The Annual Report for the 2017-18 year has been prepared by Personnel Commission staff in compliance with Education Code Section 45266, and Personnel Commission Rule 2.17. The Annual Report describes Commission activities for the preceding fiscal year.

The District has operated under the Merit System since its adoption in 1972. The San Dieguito Union High School District is comprised of five middle schools, four comprehensive high schools and one alternative high school and is located in coastal North San Diego County. The employees in the classified service proudly serve the students and the community in support of high education standards.

The Commission staff thanks each employee of the classified service for their dedication to the students of the San Dieguito Union High School District. Additional appreciation goes to the many individuals who have served as subject matter experts in the development and administration of examinations to ensure the employment of highly qualified individuals and to those employees who provided input for classification description updates.



**Recruitment, Selection,
Classification, Training,
and Retention**



Personnel Commissioners

Established:

December 1, 1972

John Baird

CSEA Appointee
Commissioner , Vice-Chair
Serving Since 2013

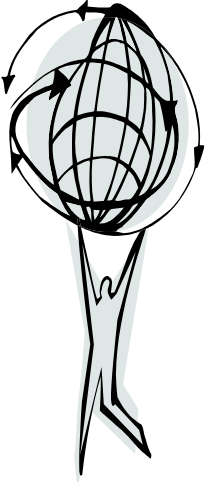
Vacant

Commission Joint Appointee
Commissioner
Serving Since 2018

Justin Cunningham

Board of Trustees Appointee
Commissioner
Serving Since 2018

Personnel Commission Staff



Susan Dixon, Director of Classified Personnel

Responsible for the management of the District's personnel services within the Merit System for classified employees. Critical goals of the director include: enhancing and maintaining a sound recruitment process to identify highly qualified new employees as well as promote existing employees; review job descriptions and assignments and make appropriate recommendations for revisions; and recognize the outstanding contributions of classified staff.

Barbara Bass, Human Resources Analyst

Responsible for journey-level work in recruitment, test development and administration, classification and other analytical procedures in support of the Merit System.

Kathy Potter, Human Resources Technician

Responsible for a wide variety of complex clerical functions related to the recruitment, on-boarding and employment processes for the classified service. Additionally, responsible for administrative support to the Personnel Commission.

San Dieguito Union High School District Administration

Board of Trustees:

Beth Hergesheimer, President
Maureen "Mo" Muir, Vice-President
Joyce Dalessandro, Clerk
Amy Herman, Trustee
John Salazar, Trustee

District Administration:

Interim Superintendent
Larry Perondi
Associate Superintendent, Human Resources
Cindy Frazee
Associate Superintendent, Business Services
Tina Douglas
Associate Superintendent, Educational Services
Mike Grove
Associate Superintendent, Administrative Services
Mark Miller

Classified Service

Classified Employees — 390
Confidential Employees — 4
Classified Supervisors — 14
Classified Management — 13



**Excellence is
our Standard**

The Merit System

The fundamental purpose of merit employment for classified employees under California Education Code is to ensure selection, promotion, and retention are without favoritism or prejudice and on the basis of merit and fairness. An independent Personnel Commission administers the Merit System. It is composed of three Commissioners, each appointed for a three-year term. The District appoints one Personnel Commissioner. The classified employees, through their bargaining unit, appoint the second Commissioner. Those two Commissioners then appoint the third member of the Commission.

The Commission has a threefold responsibility:

- To cooperate with the Board of Trustees and District administrators in the quest for high quality employees and sound human resources administration.
- To represent the interests of the general public by providing a personnel system dedicated to hiring and keeping competent employees to perform the classified work in the service of the jurisdiction.
- To ensure that classified employees receive fair and equitable treatment.

The three-way division of responsibilities sometimes places Commissioners in the position of being mediators between conflicting interests of employees, management and the general public. Commissioners must make decisions that are fair and contribute to the overall goal of a personnel program based on merit.

Goals of the Commission

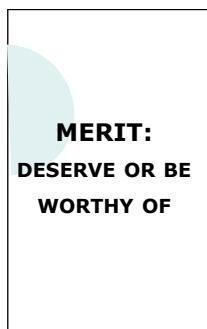
Commissioners have the responsibility to oversee that classified employment is built on, and remains consistent with, core merit principles. The most important of these merit employment principles are best summarized as follows:

- Hiring and promoting employees on the basis of ability, with open competition for initial employment.
- Retaining employees on the basis of performance and separating from the service those whose

inadequate performance cannot be corrected.

- Ensuring that employees doing like work are classified the same.
- Providing for fair and impartial rules and consistency of administration of the rules.
- Assuring fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, religion, sex or sexual preference/orientation, age, political affiliation, national origin, or a disability which may be reasonably accom-

modated, and with proper regard for their privacy and constitutional rights.



Personnel Commission Meetings

RULE 2.6 REGULAR MEETINGS

Regularly scheduled meetings of the Personnel Commission are held on the second Tuesday of the month at 3:30 p.m., in the District Office Board Room, 101.

The Personnel Commission held 12 meetings over the 2017-2018 fiscal year. Commissioners received a stipend of \$50.00 per meeting attended. Commissioners do not receive District-paid health and/or dental benefits.



SUMMARY OF PERSONNEL COMMISSION ACTIVITIES**Recruitment**

	2016-17	2017-18
Promotional Only Exams	2	4
Open/Promotional Exams	15	5
Open/Promotional Dual Certification	32	29
Applications Received	920	632
Candidates Tested	380	271
Candidates Eligible	279	188

Employment

	2016-17	2017-18
Transfers	30	33
Promotions	19	21
New Hires	57	54
Re-employments	4	1
Limited Term Appointments	5	2
Leave of Absence	4	12
Voluntary Demotions	3	4
Placed in Unpaid Status	2	2

Terminations

	2016-17	2017-18
Resignations	36	25
Retirements	24	22
Layoffs/Reductions	0	0
Employees Affected	0	0
Appeals from Discipline	0	0

Classification Activities

	2016-17	2017-18
New Classifications Established	2	2
Classification Descriptions Revised	16	11
Positions/Incumbents Reclassified	0	0
Classifications Reallocated Upward	0	0
Classifications Reallocated Downward	0	0
Reclassification Requests Denied	1	3

**A year in review**

Presented to the Personnel Commission: 8/7/18 Presented to the Board of Trustees: 9/13/18