



**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

**THURSDAY, FEBRUARY 27, 2020
5:00 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. Please note this meeting will be video and audio recorded. Protocols for the meeting are available at the agenda table.

AGENDA

1. CALL TO ORDER

- a. WELCOME
- b. PLEDGE OF ALLEGIANCE
- c. APPROVAL OF AGENDA

2. BOARD GOVERNANCE - public comment, if any

- a. AGENDA / Daytime meetings
- b. CONSIDERATION OF ADOPTION OF REVISED 2020 SCHOOL BOARD MEETING SCHEDULE / AUGUST MEETING DATE/TIME

3. CLOSED SESSION - public comment, if any

- a. STUDENT MATTERS (CASE #2020-128SD)

4. RECONVENE TO OPEN SESSION

- a. REPORT OUT OF CLOSED SESSION

5. REPORTS

- a. STUDENT BOARD MEMBERS
- b. BOARD OF TRUSTEES
- c. SUPERINTENDENT

6. RECOGNITION – NONE SCHEDULED

7. PRESENTATION – NONE SCHEDULED

8. PUBLIC COMMENT – NON-AGENDA ITEMS

In accordance with the Brown Act, 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.

9. CONSENT AGENDA – public comment, if any

Members of the public are entitled to comment on items on the consent agenda. Trustees may ask for additional information regarding items on the consent agenda. Items on the consent agenda will be voted on in one motion unless a member of the board, staff or public requests that the item be removed and voted on separately, in which case the Board President will determine when it will be called and considered for action.

a. CONSENT AGENDA

- i. APPROVAL OF MINUTES / JANUARY 16, 2020 REGULAR MEETING
- ii. ACCEPTANCE OF GIFTS & DONATIONS

- iii. ACCEPTANCE OF FIELD TRIPS
 - iv. APPROVAL/RATIFICATION OF AGREEMENTS & AMENDMENTS TO AGREEMENTS
 - v. APPROVAL OF CHANGE ORDERS
 - vi. RATIFICATION OF PURCHASE ORDERS LISTING
 - vii. RATIFICATION OF WARRANTS REPORT LISTING
 - viii. ADOPTION OF RESOLUTION APPROVING THE ASSOCIATE MEMBERSHIP AGREEMENT JOINING THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY (ED TECH JPA)
 - ix. APPROVAL OF PURCHASING AND CONTRACTING PURSUANT TO THE COOPERATIVE PURCHASING INSTRUMENTS
 - x. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS
- b. **CONSENT AGENDA**
- i. APPROVAL/RATIFICATION OF PERSONNEL REPORTS
 - ii. PUPIL SERVICES: APPROVAL OF STUDENT EXPULSION (CASE #2020-128SD)

10. ACTION ITEMS

- a. **CONSIDERATION OF ACCEPTANCE OF 2018-19 ANNUAL AUDIT** – *public comment, if any*
- b. **PUBLIC HEARING & CONSIDERATION OF APPROVAL OF RESOLUTIONS (2) / STATUTORY FEE INCREASE / WITH & WITHOUT URGENCY** – *public comment, if any*
- c. **CONSIDERATION OF REVISED BOARD POLICIES SERIES 3000, BUSINESS** – *public comment, if any*
- d. **CONSIDERATION OF RESOLUTION AUTHORIZING THE ISSUANCE OF AND SALE OF NOT TO EXCEED \$150,000,000 AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION REFUNDING BONDS OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT** – *public comment, if any*
- e. **CONSIDERATION OF APPROVAL OF AGREEMENT / PARTIAL ARCHITECTURAL/ENGINEERING SERVICES FOR THE PROPOSED DISTRICT EDUCATIONAL CENTER** – *public comment, if any*
- f. **CONSIDERATION OF APPROVAL OF AGREEMENT / ARCHITECTURAL/ENGINEERING SERVICES FOR IMPROVEMENTS TO EXISTING DISTRICT OFFICE** – *public comment, if any*
- g. **CONSIDERATION OF CALIFORNIA SCHOOL BOARDS ASSOCIATION, DELEGATE ASSEMBLY ELECTION, 2020** - *public comment, if any*
- h. **CONSIDERATION OF RESOLUTION IN SUPPORT OF PROPOSITION 13 / PUBLIC PRESCHOOL, K-12, AND COLLEGE HEALTH AND SAFETY BOND ACT OF 2020** – *public comment, if any*
- i. **CONSIDERATION OF ADOPTION OF PROPOSED REVISED PERSONNEL / CLASSIFIED SALARY RANGE DEFINITIONS** – *public comment, if any*
- j. **CONSIDERATION OF REVISED BP 5121, GRADES/EVALUATION OF STUDENT ACHIEVEMENT / ADMINISTRATIVE SERVICES** – *public comment, if any*
- k. **CONSIDERATION OF RENAMING SUNSET CONTINUATION HIGH SCHOOL / NAMING THE ADULT TRANSITION PROGRAM / NAMING THE EDUCATIONAL CENTER ON REQUEZA STREET** – *public comment, if any*

11. INFORMATION AND DISCUSSION ITEMS

- a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT
- b. HUMAN RESOURCES – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT
- c. EDUCATIONAL SERVICES – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT
 - i. Proposed Instructional Calendars, 2021-22, 2022-23 & 2023-24 School Years

- d. ADMINISTRATIVE SERVICES – MARK MILLER, DEPUTY SUPERINTENDENT
- e. SUPERINTENDENT/DISTRICT – ROBERT A. HALEY, ED.D., SUPERINTENDENT
 - i. Board Policy Review: Series 2000, Administration

12. CLOSED SESSION – *public comment, if any*

- a. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (GOV'T CODE SECTIONS 11126 & 54957)
- b. CONFERENCE WITH LABOR NEGOTIATORS (GOV'T CODE SECTION 54957.6)

Employee Organization: Unrepresented Employees
Agency Designated Representative: Superintendent

Superintendent
Agency Designated Representative: Board President

13. RECONVENE TO OPEN SESSION

- a. REPORT OUT OF CLOSED SESSION

14. FUTURE AGENDA ITEMS

15. ADJOURNMENT

The next regular Board Meeting is scheduled on [Thursday, March 19, 2020, at 5:00 PM](#) in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.



Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

The members of the San Dieguito Union High School District Board of Trustees are locally elected officials, serve four-year terms of office, and are responsible for the schools' educational programs, in grades seven through twelve. The Board is a policy-making body whose actions are guided by the District's vision, mission, and goals. Administration of the District is delegated to a professional administrative staff led by the Superintendent. Board Members are required to conduct the programs of the schools in accordance with the Constitution of the State of California, the California Education Code, and other laws relating to schools enacted by the Legislature, in addition to policies and procedures adopted by the Board of Trustees.

PUBLIC COMMENTS

Members of the public are entitled to comment on items listed on the agenda for Board consideration or deliberation. 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. At the discretion of the Board President, members of the public are entitled to speak on agenda items either immediately after the item is called or following background information provided related to the item. Members of the public are entitled to comment on an agenda item only once at any meeting. Although the Board President may seek additional information, participation in debate on any item before the Board shall be limited to the Board and staff. The Board President shall determine the order of speakers, when the Board President calls a member of the public to the podium they are asked, but not required, to provide their names prior to making comments. Members of the public are entitled to speak on matters within the jurisdiction of the Board, but not on the agenda during the public comment portion of the meeting. The Board President may acknowledge receipt of the information, refer to staff for further study, or refer the matter to a future agenda, but there shall be no discussion or action taken by the Board.

Please note the meeting is video recorded and will be published online. Comments are limited to three (3) minutes per person and may not be increased through donations of time by other members of the public. The total public comment time for agenda and non-agenda items shall not exceed twenty (20) minutes.

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. Members of the public are entitled to comment on items on the consent agenda. Trustees may ask for additional information regarding items on the consent agenda. Items on the consent agenda will be voted on in one motion unless a member of the board, staff or public requests that the item be removed and voted on separately, in which case the Board President will determine when it will be called and considered for action.

CLOSED SESSION

The Board may meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, and/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.

Canyon Crest Academy • Carmel Valley MS • Diegueño MS • Earl Warren MS • La Costa Canyon HS
Oak Crest MS • Pacific Trails MS • San Dieguito HS Academy • Sunset HS • Torrey Pines HS

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 18, 2020

BOARD MEETING DATE: February 27, 2020

**PREPARED &
SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

SUBJECT: CONSIDERATION OF ADOPTION OF REVISED 2020
REGULAR BOARD MEETING SCHEDULE / AUGUST
DATE/TIME

EXECUTIVE SUMMARY

The attached revised 2020 Regular Board Meeting Schedule is being provided for your consideration. This schedule proposes moving the August 20th regular board meeting one week later to August 27. This schedule complies with Education Code section 35143 requiring a Governing Board to set the date and time of regular meetings.

RECOMMENDATION:

It is recommended that the Board consider adopting the revised 2020 Regular Board Meeting Schedule, as shown in the attached supplement.

FUNDING SOURCE:

N/A



ITEM 2
Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Office of the Superintendent

San Dieguito Union High School District School Board Meeting Dates, 2020

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

Regular Board Meetings begin at 5:00 pm and are scheduled on a Thursday, unless otherwise noted below.

MEETING DATES, 2020

January 16
February 27
March 19
April 21 (*Tuesday*)
May 21
June 4
June 18
~~August 20~~ *August 27*
September 17
October 15
November 19
December 15 (*Tuesday*)

*No regular Board meeting scheduled in July.

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

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2020

BOARD MEETING DATE: February 27, 2020

**PREPARED &
SUBMITTED BY:** Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF MINUTES / January 16, 2020
Regular Board Meeting

EXECUTIVE SUMMARY

The minutes of the January 16, 2020 Regular Board meeting are being recommended for approval, as attached.

RECOMMENDATION:

It is recommended that the Board approve the minutes of the January 16, 2020 Regular Board meeting, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable



**BOARD OF TRUSTEES
REGULAR BOARD MEETING
MINUTES**

Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

**THURSDAY, JANUARY 16, 2020
5:00 PM**

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

ATTENDANCE

*[Link to video-recording.](#)

BOARD OF TRUSTEES

Joyce Dalessandro
Kristin Gibson (Absent)
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

STUDENT BOARD REPRESENTATIVES

Jack Farfel, Canyon Crest Academy (Absent)
Grace Keefe, San Dieguito High School Academy
Wendy Miyazaki, La Costa Canyon High School
Cole Parker, Torrey Pines High School
Sarah Trigg, Sunset High School

DISTRICT ADMINISTRATORS / STAFF

Robert A. Haley, Ed.D., Superintendent
Mark Miller, Deputy Superintendent
Tina Douglas, Associate Superintendent, Business Services
Cindy Frazee, Associate Superintendent, Human Resources
Bryan Marcus, Associate Superintendent, Educational Services
Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

1. CALL TO ORDER

- a. President Hergesheimer called the meeting to order at 5:00 p.m.
- b. Cole Parker led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion by Ms. Muir, seconded by Ms. Mossy, to approve the agenda of January 16, 2020, Regular Board Meeting of the San Dieguito Union High School District, as presented.

ADVISORY VOTE: Ayes: Keefe, Miyazaki, Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

3. CLOSED SESSION

PUBLIC COMMENTS: Comments were made by April Llamas regarding Item 3b.

The Trustees convened to Closed Session in the Technology Lab/Suite 206 to discuss the following:

- a. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (GOV'T CODE SECTIONS 11126 & 54957)
- b. CONFERENCE WITH LABOR NEGOTIATORS (GOV'T CODE SECTION 54957.6)

Employee Organizations: San Dieguito Faculty Association / California School Employees Association

Agency Designated Representatives: Superintendent, Deputy Superintendent, and Associate Superintendents (3)

Employee Organization: Unrepresented Employees – Management, Supervisory & Confidential

Agency Designated Representative: Superintendent

Employee Organization: Unrepresented Employees – Deputy Superintendent & Associate Superintendents

Agency Designated Representative: Superintendent

4. RECONVENE TO OPEN SESSION

a. REPORT OUT OF CLOSED SESSION

President Hergesheimer reported that the Board met in Closed Session and on a motion by Ms. Dalessandro, seconded by Ms. Muir, the Board unanimously voted by roll call to adopt the unpaid suspension of 10 workdays recommended by the Superintendent for classified employee number 486724.

5. REPORTS

a. STUDENT BOARD REPRESENTATIVES

All students provided an update on the highlights and events at their schools and gave a presentation on the December 2019 Student Summit. *Presentation is available upon request from the Superintendent's Office.*

**Wendy Miyazaki left the meeting after this item.*

b. BOARD OF TRUSTEES

Ms. Mossy attended the District Office holiday luncheon, toured the Sunset HS temporary campus and the new campus under construction, attended the agenda review meeting with staff, and met with Sunset teachers.

Ms. Dalessandro attended the District Office holiday luncheon, and the agenda review meeting with staff.

Ms. Muir met with Sunset HS staff regarding the renaming of the school, attended the Facilities Committee meeting, and shared that the City of San Diego, firefighters and carpenters will be participating in the College & Career Night Fair.

Ms. Hergesheimer attended the District Office holiday luncheon, the Adult Transition Program fall graduation ceremony, toured the Sunset HS temporary campus and the new campus under construction, met and participated with local board members in a book club and toured the San Dieguito HS Academy campus, attended the San Diego County School Boards Association Delegate Assembly meeting, shared that the Honoring Our Own event will be held on April 25th, and met with Sunset HS staff regarding renaming the school.

c. SUPERINTENDENT

Dr. Haley reported on the Adult Transition Program graduation ceremony, met with the City of Encinitas and the Jewish Family Services regarding the safe parking program, attended the City of Encinitas Liaison Committee meeting regarding safe routes to school, toured the Sunset HS campus, and attended the School Services of California Governor's budget workshop.

6. RECOGNITION – GLENN JONES, COMMUNICATIONS

Dr. Haley posthumously recognized Glenn Jones, for his contributions made toward improving district-wide communications, and will be presenting his daughter with a certificate of appreciation and flowers.

7. PRESENTATIONS - NAMING OF ADULT TRANSITION PROGRAM, NAMING OF SUNSET HIGH SCHOOL

Tiffany Hazlewood, Director of Student Services, gave a presentation on naming of the Adult Transition Program. *Presentation available upon request from the Superintendent's Office.* The Committee recommended the following proposed names for the Adult Transition Program: 1)

C.O.A.S.T. (Community Opportunities for Adult Students in Transition), 2) ATP (Adult Transition Program), and 3) SDATP (San Dieguito Adult Transition Program).

Rick Ayala, Principal of Sunset High School, gave a presentation on the renaming of Sunset Continuation High School. Sunset HS staff members April Llamas, Dave Main, and Craig Williams provided further information on renaming the school. The Committee recommended the following: 1) to name the entire site Sunset Educational Center, and proposed the following names for Sunset HS, 1) Coastal Oaks High School, 2) Pacific Coast High School, 3) Pacific Oaks High School, 4) North Coast High School, and 5) to keep the current name of Sunset High School.

PUBLIC COMMENTS: Comments were made by Sam Flores, Matt Allen, Wendy Woodard, Angie Groseclose, Kathie Oversmith, Kurt Groseclose, and John Hurt.

The Board held a discussion and asked questions of staff. The Board requested that businesses be polled regarding the ATP name and that the options be narrowed down to the two names of C.O.A.S.T. and SDATP. The Board requested additional input from Sunset HS students and that the options be narrowed down to the proposed names of Pacific Oaks High School and Coastal Oaks High School, and to keep the current name of Sunset High School. If the Sunset High School name is kept, then Dr. Haley will work with staff and the Board to provide alternative name(s) for the entire site. The Board requested that these items be returned for action at the next board meeting.

**The Board took a five-minutes break at 7:47 p.m.*

**Grace Keefe left the meeting at 7:52 p.m.*

8. PUBLIC COMMENT – NON-AGENDA ITEMS

No comments were made.

9. CONSENT AGENDA

PUBLIC COMMENTS: Comments were made by Wendy Gumb regarding Items 9a-ii (*handout available upon request from the Superintendent's Office*) & 9b-i.

a. CONSENT AGENDA

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve Consent Agenda Item 9a, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. **BOARD Ayes:** Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

- i. APPROVAL OF MINUTES / DECEMBER 17, 2019 REGULAR MEETING
- ii. ACCEPTANCE OF GIFTS & DONATIONS
- iii. ACCEPTANCE OF FIELD TRIPS
- iv. APPROVAL/RATIFICATION OF AGREEMENTS & AMENDMENTS TO AGREEMENTS
- v. APPROVAL OF CHANGE ORDERS
- vi. ACCEPTANCE OF CONSTRUCTION PROJECTS
- vii. RATIFICATION OF PURCHASE ORDERS LISTING
- viii. RATIFICATION OF WARRANTS REPORT LISTING
- ix. ACCEPTANCE OF WILLIAMS UNIFORM COMPLAINTS QUARTERLY REPORT, 2ND QTR, 2019-20 (OCT-DEC)
- x. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

b. **CONSENT AGENDA**

Motion by Ms. Muir, seconded by Ms. Mossy, to approve Consent Agenda Item 9b, as presented.

BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

i. APPROVAL/RATIFICATION OF PERSONNEL REPORTS

10. ACTION ITEMS

a. **APPROVAL OF TENTATIVE AGREEMENT / CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA), CHAPTER #241 AND ADOPTION OF REVISED CLASSIFIED EMPLOYEES SALARY SCHEDULES FOR 2018-19 & 2019-20 SCHOOL YEARS**

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the tentative agreement with the California School Employees Association, Chapter #241, for the period July 1, 2018 through June 30, 2021, and adopt the revised Classified Salary Schedules, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

b. **APPROVAL OF SALARY INCREASES FOR NON-REPRESENTED EMPLOYEE GROUPS – MANAGEMENT, CONFIDENTIAL & SUPERVISORY, AND APPROVAL OF REVISED MANAGEMENT, CONFIDENTIAL EMPLOYEES & SUPERVISORY EMPLOYEES SALARY SCHEDULES (3) FOR 2019-20 SCHOOL YEAR**

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the salary increases for non-represented employee groups, and adopt the Management Salary Schedule, Confidential Employees Salary Schedule, and Supervisory Employees Salary Schedule, effective July 1, 2019, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

c. **APPROVAL OF JOB DESCRIPTION AND TITLE, INSTRUCTIONAL SPECIALIST**

Motion by Ms. Muir, seconded by Ms. Dalessandro, to approve the job description and title, Instructional Specialist, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

d. **ADOPTION OF RESOLUTION / 2018-19 REPORT ON STATUTORY SCHOOL FEES AND FINDINGS**

Motion by Ms. Muir, seconded by Ms. Dalessandro, to adopt the resolution regarding statutory school fees and report for fiscal year 2018-2019, and the findings in compliance with Government Codes sections 66006 and 66001, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

e. **JOINT NOMINATION FOR THE SAN DIEGO COUNTY SCHOOL BOARDS ASSOCIATION (SDCSBA) COMMUNITY PARTNER AWARD / SAN DIEGUITO ALLIANCE FOR DRUG FREE YOUTH**

Motion by Ms. Mossy, seconded by Ms. Dalessandro, to join the elementary districts in nominating the San Dieguito Alliance For Drug Free Youth for the San Diego County School Boards Association (SDCSBA) Community Partner Award.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

f. **ADOPTION OF RESOLUTION DECLARING FEBRUARY, 2020, AS “NATIONAL CAREER TECHNICAL EDUCATION (CTE) MONTH”**

Motion by Ms. Mossy, seconded by Ms. Dalessandro, to adopt the resolution declaring February, 2020, as “Career and Technical Education Month”, as presented.

ADVISORY VOTE: Ayes: Parker, Trigg; Noes: None; Abstain: None; Absent: Farfel, Keefe, Miyazaki. BOARD Ayes: Dalessandro, Hergesheimer, Mossy, Muir; Noes: None; Abstain: None; Absent: Gibson.

Motion unanimously carried.

*Sara Trigg left the meeting at 8:04 p.m.

11. INFORMATION AND DISCUSSION ITEMS

a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT

Ms. Douglas gave a shout out to the Transportation Department, reported on the School Services of California Governor’s budget workshop, and reported that the 2018-19 district audit acceptance will be delayed until the February board meeting.

b. HUMAN RESOURCES – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT

Ms. Frazee will be representing the Human Resources Council for the Association of California School Administrators at a conference next week.

c. EDUCATIONAL SERVICES – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT

Mr. Marcus thanked all of the student board members for their participation in the Student Summit and for their service as board representatives, and provided information on:

- i. Professional Development Days
- ii. Staff Inservice Day – Certificated Teachers

d. ADMINISTRATIVE SERVICES – MARK MILLER, DEPUTY SUPERINTENDENT

Mr. Miller gave a shout out to the Educational Services and Special Education department staff and provided information on:

- i. Incident Response and Threat Assessment Training

e. SUPERINTENDENT/DISTRICT – ROBERT A. HALEY, ED.D., SUPERINTENDENT

Dr. Haley provided information on:

- i. Board Policy Review: Series 0000 Philosophy, Goals, Objectives and Comprehensive Plans & Series 1000 Community
- ii. City of Encinitas Safe Parking Program
- iii. Special Board Meeting Dates

12. FUTURE AGENDA ITEMS – None

13. RECONVENE TO OPEN SESSION

- a. REPORT FROM CLOSED SESSION – Not necessary.
- b. ADJOURNMENT - The meeting adjourned at 8:27 p.m.

Melisse Mossy, Board Clerk

Date: February 27, 2020

Robert A. Haley, Ed.D., Superintendent

Date: February 27, 2020

MINUTES ADOPTED:

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED AND SUBMITTED BY: Robert A. Haley, Ed.D., 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
February 27, 2020

ITEM 9a-ii

Item #	Donation	Description	Donor	Department	School Site
1	\$12.00	Music Support Costs	Your Cause-AT&T Corporate giving program	Music	EWMS
2	\$206.50	Music Support Costs- Music coach	Earl Warren Middle School PTSA Music Fund	Music	EWMS
3	\$387.64	Athletic Support Costs- sports equipment for A aptive P.E. class	Carmel Valley Middle School PTSA	Physical Education	CVMS
4	\$952.16	Reading Books for Learning Commons	Carmel Valley Middle School PTSA	Learning Commons	CVMS
5	\$10,400.00	Chromebooks and Carts	San Dieguito Academy Foundation	SDHSA	SDHSA
6	\$917.46	Field trips - CCA PALS to Indian Hills Camp; Theater to Cygnet	Canyon Crest Academy Foundation	CCA	CCA
7	\$3,820.00	Donations for English Class Field Trip	OCMS parents	OCMS	English
8	\$200.00	Supplemental Support Costs-miscellaneous donation	Mission Federal Credit Union	CCA	CCA
9	\$200.00	Supplemental Support Costs-miscellaneous donation	CASBO	CCA	CCA
10	\$100.00	Supplemental Support Costs-miscellaneous donation	Your Cause-Pfifer Foundation Matching Gifts	PTMS	PTMS
11	\$1,104.76	Music Support Costs- Music coaches	Carmel Valley Middle School Music Boosters	CVMS	Music
12	\$779.13	Field Trip- Shuttle for 8th grade promotions	Carmel Valley Middle School PTSA	Administration	CVMS
13	\$2,577.39	Music Support Costs- Music coaches	Carmel Valley Middle School Music Boosters	CVMS	Music
14	\$8,286.47	Supplemental Support Costs- Envision Progran Guest Artists	Canyon Crest Academy Foundation	Multiple	CCA
15	\$1,198.57	Music Support Costs- Music coaches	San Dieguito Academy Music Council	Music	SDHSA
16	\$1,000.00	Music Support Costs- Arts Exploration	Pacific Trails Middle School Music Foundation	Music	PTMS
17	\$12.00	Supplemental Support Costs	Your Cause-AT&T Corporate giving program	EWMS	EWMS
18	\$4,917.12	Supplemental Support Costs- Science equipment, Avid college tours, Foundation events	Torrey Pines High School Foundation	TPHS	TPHS
19	\$1,577.20	Music Support Costs- Music coaches	Torrey Pines High School Foundation	Music	TPHS
20	\$247.80	Music Support Costs- Music coaches	Earl Warren Middle School PTSA Music Fund	Music	EWMS
21	\$12.00	Music Support Costs	Your Cause-AT&T Corporate giving program	Music	EWMS
22	\$926.75	Supplemental Support Costs- Staff mini grants	Diegueño Middle School PTSA	DMS	DMS
23	\$304.48	Supplemental Support Costs- miscellaneous donation	Stephen Roche	PTMS	PTMS
24	\$400.00	Supplemental Support Costs- miscellaneous donation	Skyus Co., LTD	PTMS	PTMS
25	\$63,571.57	Athletic Support Costs- Fall Floater Coaches	La Costa Canyon High School Foundation	Athletics	LCCHS
26	\$2,423.52	Supplemental Support Costs- Writing Lab Coach	San Dieguito Academy Foundation	English	SDHSA
27	\$415.00	Supplemental Support Costs- doantions to multiple departments	San Dieguito Academy Foundation	Multiple	SDHSA
28	\$5,840.05	Math Support Costs- for 40 graphing calculators	San Dieguito Academy Foundation	Math	SDHSA
29	\$2,500.00	Metal Shop Class Support Costs	San Dieguito Academy Foundation	Metal Shop	SDHSA
30	\$5,000.00	Supplemental Support Costs- Principal's fund for Spring Term	San Dieguito Academy Foundation	SDHSA	SDHSA
		*Donated Items:			
	\$775.00	1885 Pump Organ	Patrick Ritto	Theatre	CCA
	\$350.00	Victor Victrola	Patrick Ritto	Theatre	CCA
	\$2,800.00	Taylor Acoustic 12 string model 360e with case	Chris Hillman	Music	SDHSA
	\$120,289.57	Monetary Donations			
	\$3,925.00	*Value of Donated Items			
	\$124,214.57	TOTAL VALUE			

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 17, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Bryan Marcus
Associate Superintendent of Educational Services

SUBMITTED BY: Robert A. Haley, Ed.D., 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
February 27, 2020

ITEM 9a-iii

Item #	Date	Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Total Cost Estimate	Funding Source
1	04-16-20 - 04-18-20	Boardman Smith	Mia	TPHS Advanced Journalism	25	1	National HS Journalism Convention	Nashville	TN	2 Days	\$600 per student	TPHS Foundation
2	04-25-20 - 04-27-20	Black	Christopher	CCA Men's Tennis	3	2	Tennis Tournament	Ojai	CA	2 Days	\$250 per student	CCA Foundation
3	03-05-20 - 03-07-20	Black	Christopher	CCA Men's Tennis	12	2	Tennis Tournament	Redwood City	CA	1 Day	\$550 per student	CCA Foundation
4	08-17-20 - 08-22-20	Gladnick	Ron	TPHS Football	55	15	Football Trip	Honolulu	HI	None	\$ 137,500.00	TPHS Foundation and Football Program
5	03-19-20 - 03-22-20	Golden	Brad	LCC Theatre Arts	29	4	Fullerton Theatre Festival	Fullerton	CA	1 Day	\$250 per student	LCC ASB
6	02-28-20 - 03-01-20	Wuertz	Jeremy	SDA Wind Ensemble	87	9	Band Trip to Los Angeles	Los Angeles	CA	1 period	\$ 400.00	SDHSA Foundation and Fundraising
7	02-27-20 - 03-01-20	Berend / Horsley	Jason / Michelle	SDHSA Robotics Club	30	4	Robotics Competition	Thousand Oaks	CA	1 Day	\$ 300.00	Corporate sponsors, SDHSA Foundation
8	03-20-20 - 03-22-20	Payne	Marinee	TPHS Theatre	17	2	Fullerton Theatre Festival	Fullerton	CA	1 Day	\$ 2,210.00	TPHS Foundation
9	04-02-20 - 04-05-20	Zissi	Jon	TPHS Lacrosse	45	8	Lacrosse Trip	Dallas	TX	1 Day	\$ 54,000.00	TPHS Foundation
10	03-26-20 - 03-28-20	Tator	Jon	TPHS Engineering Pathway	25	4	Sacramento Regional Robotics Event	Davis	CA	2 Days	\$ 4,000.00	Corporate sponsors
11	04-15-20 - 04-18-20	Tator	Jon	TPHS Engineering Pathway	25	4	Houston World Champs Robotics Event	Houston	TX	3 Days	\$ 4,000.00	Corporate sponsors
12	03-20-20 - 03-22-20	Previdi	Matt	TPHS Boys Tennis	10	1	NHSAA Tournament	Newport Beach	CA	1 Day	\$ 1,200.00	TPHS Foundation

FIELD TRIP REQUESTS
SDUHSD BOARD MEETING
February 27, 2020

ITEM 9a-iii

Item #	Date	Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Event Description / Name of Conference	City	State	Loss of Class Time	Total Cost Estimate	Funding Source
13	04-23-20 - 04-26-20	Galace	Gherty	CCA Speech & Debate	12	1	State Championships	Union City	CA	2 Days	\$ 5,000.00	CCA Foundation
14	04-17-20 - 04-20-20	Galace	Gherty	CCA Speech & Debate	4	1	Tournament of Champions	Lexington	KY	2 Days	\$ 2,000.00	CCA Foundation

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Debra Kelly, Director of Purchasing
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
PROFESSIONAL SERVICES AGREEMENTS /
AMENDMENTS TO AGREEMENTS

EXECUTIVE SUMMARY

The attached Report summarizes agreements / amendments to agreements from district departments.

RECOMMENDATION:

It is recommended that the Board approve/ratify the agreements/amendments to agreements, as shown in the attached Report.

FUNDING SOURCE:

As noted on the attached report.

2019\20 Approval/Ratification of Agreements
February 27, 2020 Board Meeting

ITEM 9a-iv

Agreements Recommended for Board Approval

#	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMOUNT NOT TO EXCEED	START DATE	END DATE
1	Overdrive, Inc.	Establishing a collaborative agreement that will allow SDUHSD students to access San Diego County Library (SDCL) digital eBook and Audio Book resources at no cost to the district.	NA	NA	Upon Execution of the agreement by all parties	Upon termination of the SDCL Overdrive account
2	San Diego County Office of Education (SDCOE)	To provide access to SDCOE's Care Solace client site.	General Funds / Unrestricted 01-00	\$14,163.13	02/01/20	06/30/21
3	University of California San Diego	To provide student teachers.	NA	NA	02/01/20	01/31/25
4	Diverse Network Associates, Inc. dba Catapult K12	To provide custom website design services district wide.	General Funds / Unrestricted 01-00	\$20,250.00	01/01/20	06/30/20
5	Steven Smith Landscape, Inc.	To provide California State License Board (CSLB) C27 – Landscaping Services on an as needed basis District wide.	General Fund / Unrestricted 01-00	\$15,000.00	02/05/20	06/30/20 and then continuing with annual renewals
6	Pearson Education, Inc.	To provide Miller Levine Biology science pilot program materials and services district wide.	NA	NA	01/29/20	06/12/20
7	Raphaels Party Rentals, Inc.	To provide rental equipment and services district wide.	Fund to which the project is charged	\$15,000.00	2/28/2020	6/30/2020
8	Abbey Party Rents	To provide rental equipment and services district wide.	Fund to which the project is charged	\$5,000.00	02/28/20	06/30/20
9	Dar Fryer Hydraulics, Inc.	To provide preventative maintenance and minor repairs to District vehicle lift systems, service station equipment, and machinery and pumps on an as needed basis as allowable under the Contractor's C-61/D40 or C-61/D21 CSLB License.	General Fund / Unrestricted 01-00	\$15,000.00	1/23/2020	06/30/20 and then continuing with annual renewals
10	Vortex Industries, Inc.	To provide California State Licensing Board (CSLB) C-61/D28 Doors, Gates and Activating Devices, C17 Glazing, and C-61/D21 Machinery and Pumps services on an as needed basis District Wide.	General Fund / Unrestricted 01-00	\$15,000.00	02/05/20	06/30/20 and then continuing with annual renewals
11	SC Distribution, Inc. dba Washed Out Pressure Washing	To provide pressure washing services on an as needed basis District Wide.	General Fund / Unrestricted 01-00	\$15,000.00	02/28/20	06/30/20 and then continuing with annual renewals
12	Accurate Security Pros, Inc.	To provide California State License Board (CSLB) C28 – Lock and Security Equipment, C-7 – Low Voltage Systems, and C-61/D16 – Hardware, Locks, and Safe services on an as needed basis District wide.	General Fund / Unrestricted 01-00	\$15,000.00	02/05/20	06/30/20 and then continuing with annual renewals
13	Safeguard, Inc.	To provide transport services to and from schools, interstate escort services, and/or other transport services on an as needed basis.	General Fund / Unrestricted 01-00	\$15,000.00	02/03/20	06/30/20 and then continuing with annual renewals
14	Kids Behavioral Health of Alaska dba Copper Hills Youth Center	To provide out of state non public school and residential treatment center services.	General Fund / Restricted 01-00	At the rates established in the agreement	07/01/19	06/30/20
15	Wired Electric Company	To provide wiring inspections services at La Costa Canyon High School theatre.	General Fund / Restricted 01-00	\$1,000.00	02/10/20	Until project completion

2019\20 Approval/Ratification of Agreements
February 27, 2020 Board Meeting

ITEM 9a-iv

#	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMOUNT NOT TO EXCEED	START DATE	END DATE
16	Total Safety Solutions LLC	To provide six student cyber safety assemblies at Oak Crest Middle School and two student vaping assemblies at Pacific Trails Middle School.	General Fund / Unrestricted 01-00 TUPE funding	\$4,030.00	04/17/20	05/18/20
17	Logan River Academy	To provide out of state non public school and residential treatment center services.	General Fund / Restricted 01-00	At the rates established in the agreement	07/01/19	06/30/20
18	SOS Entertainment, LLC	To provide sound, stage, and other rental equipment and services on an as needed basis District wide.	Fund to which the project is charged	At the rates established in the agreement	02/11/20	06/30/20
19	Carlsbad Unified School District	To provide Intra-SELPA services for a SDUHSD student.	General Fund / Restricted 01-00	\$18,638.11	08/27/19	06/30/20
20	Deveroux Cleo Wallace	To provide out of state non public school and residential treatment center services.	General Fund / Restricted 01-00	At the rates established in the agreement	02/11/20	06/30/20
21	Malwarebytes, Inc.	To provide Malwarebytes a cyber security, anti-malware, anti-ransomware district wide site license.	General Fund / Unrestricted 01-00	\$10,000.00	02/21/20	02/20/21 and then continuing with annual renewals
22	Cathedral Catholic High School	To provide swimming pool facilities for the Canyon Crest Academy swim team.	General Fund / Unrestricted 01-00	\$13,000.00	02/18/20	06/30/20
23	Facilitron	Provide a web-based community portal to rent facilities district wide.	N/A	At the fee collection percentages established in the proposal	02/28/20	02/27/21
24	FreeForm Clay	Service Agreement (Use A2018-138 As Sample).	The Fund To Which The Project Is Charged	At Hourly Rate Plus Parts	02/28/20	02/27/23
25	Digital Networks	Provide and install audio visual equipment at the new Sunset High School Campus.	Building Fund Prop 39 -- Fund 21-39	\$250,690.94	02/28/20	Completion
26	Digital Networks Group, Inc.	Provide and install multi-media equipment and professions services for technology upgrade at Canyon Crest Academy Performing Arts Center.	Canyon Crest Academy Foundation	\$281,993.37	02/28/20	Completion
27	Subsurface Surveys & Associates, Inc.	Provide geophysical survey services district wide, on a time and materials basis.	The Fund To Which The Project Is Charged	At the rates established in the proposal	02/10/20	02/09/23

**2019-20 Approval/Ratification of Amendments to Agreements
February 27, 2020 Board Meeting**

ITEM 9a-iv

Amendments to Agreements Recommended for Board Approval

#	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMENDED AMOUNT	AMOUNT NOT TO EXCEED	START DATE	END DATE
1	Cable Pipe and Leak Detection, Inc.	Increasing the not to exceed amount for cable pipe leak detection services district wide.	General Fund/ Unrestricted 01-00	\$22,000.00	\$25,000.00	NA	NA
2	Roesling Nakamura Terada Architects	Amend contract CA2019-16 for architectural/engineering services at the Torrey Pines High School IV Building Warehouse Facility & Classroom Project.	Mello-Roos Funds and Other Building Fund 21-09	\$83,420.00	\$203,130.00	09/14/18	Completion
3	Roesling Nakamura Terada Architects	Amend contract A2013-165 for architectural/engineering services for Torrey Pines High School main campus.	Building Fund Prop 39 -- Fund 21-39	\$48,000.00	\$4,500,591.00	04/05/13	Completion
4	SVA Architects, Inc.	Amend Contract CA2018-13 for architectural/engineering services for the Sunset High School Campus Reconstruction Project.	Building Fund Prop 39 -- Fund 21-39	\$5,000.00	\$1,019,230.00	11/03/17	Completion
5	Westberg & White	Amend Contract CA2017-24 for architectural/engineering services for the new Oak Crest Administration Building.	Building Fund Prop 39 – Fund 21-39, Capital Facilities Fund 25-19, General Fund 01-00 and Risk Management Joint Powers Authority	\$5,500.00	\$144,550.00	12/09/16	Completion

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF CHANGE ORDERS / FACILITIES
PLANNING & CONSTRUCTION

EXECUTIVE SUMMARY

Contracts for construction of the San Dieguito High School Academy Arts & Social Sciences Classroom Building Project were awarded from bid openings November 28, 2017, December 19, 2017 and January 24, 2018. The project was bid as a multi-prime project with Erickson Hall Construction Company acting as Construction Manager.

Acceptance of the project and final change orders have been approved by the board over its last two (2) regularly scheduled board meetings.

Bid Package #1, which was awarded to SWCS, Inc., was previously reported with a zero-dollar value final change order and a contract extension of 128 days. The bid package did in fact have a deductive change order in the amount of \$109,450.06, which when combined with the change orders previously approved by the board, equals a total project savings of \$1,365,384.06.

RECOMMENDATION:

It is recommended that the Board approve the following corrective change order and authorize Tina Douglas or Robert A. Haley to execute same:

1. SWCS, Inc., dba Southwest Construction Services, Inc., Bid Package #1, San Dieguito High School Academy Arts & Social Sciences Classroom Building Project CB2018-02, decreasing the amount by \$109,450.06 for a new total of \$868,624.94, to be expended from Building Fund Prop 39 – Fund 21-39, Mello-Roos Funds and State School Building Funds.

FUNDING SOURCE:

As noted herein.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 18, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: RATIFICATION OF PURCHASE ORDERS
LISTING

EXECUTIVE SUMMARY

Please find the attached Purchase Orders listing submitted for your ratification.

RECOMMENDATION:

It is recommended that the Board ratify the purchase orders listing, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

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PO REPORT JANUARY 6, 2020 THROUGH FEBRUARY 17, 2020					
PO NBR	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
0000014516	0100	Fulcrum Management Solutions, Inc.	003	Computer Licensing	\$24,000.00
0000014517	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$9,450.32
0000014518	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$1,373.81
0000014519	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$54,001.80
0000014520	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$14,775.70
0000014521	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$4,121.44
0000014522	0100	ORANGE COUNTY DEPT OF ED	600	Conference,Workshop,Sem.	\$350.00
0000014523	2139	CULVER-NEWLIN INC	007	Equipment	\$14,640.03
0000014524	0100	OTICON PEDIATRICS	002	Materials And Supplies	\$249.00
0000014525	0100	SOUTHPAW	002	Materials And Supplies	\$31.50
0000014526	0100	NCS PEARSON, INC	002	Materials And Supplies	\$357.54
0000014527	0100	NCS PEARSON, INC	002	Materials And Supplies	\$296.96
0000014528	0100	BLICK, DICK (DICK BLICK)	500	Materials And Supplies	\$211.88
0000014529	0100	FRONTIER FENCE COMPANY INC	012	Other Serv.& Oper.Exp.	\$8,385.00
0000014530	0100	Shaw HR Consulting, Inc.	020	Professional/Consult Svs	\$1,500.00
0000014531	0100	TEAM SPORTS OF NORTH COUNTY	015	Materials And Supplies	\$1,492.34
0000014532	0100	STAPLES ADVANTAGE	003	Materials And Supplies	\$377.11
0000014533	0100	DRIVE AUTOCARE	013	Repairs-Vehicles	\$3,000.00
0000014534	0100	DELL COMPUTER CORPORATION	017	Computer Licensing	\$8,489.58
0000014535	0100	SABAKIBALL INT'L LLC	500	Materials And Supplies	\$167.66
0000014536	2139	COUNTY OF SAN DIEGO	007	New Construction	\$731.00
0000014537	0100	WESTERN PSYCHOLOGICAL SERVICES	002	Materials And Supplies	\$325.94
0000014539	0100	PRO-ED	002	Materials And Supplies	\$376.81
0000014540	0100	EN POINTE TECH SALES INC	017	Computer Licensing	\$51,043.64
0000014541	0100	CASBO	011	Conference,Workshop,Sem.	\$120.00
0000014542	0100	LAW OFFICES OF SCHWARTZ & STOREY	002	Mediation Settlements	\$5,000.00
0000014543	0100	APPERSON	500	Materials And Supplies	\$693.67
0000014544	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$55.00
0000014545	0100	AP* By The Sea		Prepaid Expenditures (Expenses	\$795.00
0000014546	0100	APPERSON	500	Materials And Supplies	\$620.13
0000014547	0100	BRIGHTVIEW TREE CARE SERVICES INC	012	Other Serv.& Oper.Exp.	\$780.00
0000014548	0100	BRIGHTVIEW TREE CARE SERVICES INC	012	Other Serv.& Oper.Exp.	\$3,480.00
0000014549	0100	AMS.NET, Inc.	017	Computer Licensing	\$39,603.36
0000014550	1300	CASBO	014	Conference,Workshop,Sem.	\$60.00
0000014551	0100	PERMA BOUND	500	Books Other Than Textbooks	\$635.29
0000014552	0100	HOME DEPOT CREDIT SERVICES	600	Materials And Supplies	\$169.57
0000014553	0100	ARBOR SCIENTIFIC	600	Materials And Supplies	\$42.81
0000014554	0100	CAST, Inc.	003	Conference,Workshop,Sem.	\$857.00
0000014555	0100	AMAZON CAPITAL SERVICES, INC.	020	Materials And Supplies	\$300.00
0000014556	0100	PARRON HALL	004	Materials And Supplies	\$150.68
0000014557	0100	PARRON HALL	001	Materials And Supplies	\$150.68
0000014558	0100	GOPHER SPORT	500	Materials And Supplies	\$155.10
0000014559	0100	OFFICE & ERGONOMIC SOLUTIONS INC	001	Materials And Supplies	\$253.44
0000014560	0100	CONSTITUTION RIGHTS FOUNDATION	500	Materials And Supplies	\$192.26
0000014561	0100	STAPLES ADVANTAGE	500	Materials And Supplies	\$1,077.50
0000014562	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$689.60
0000014563	2139	SCHOOL OUTFITTERS	007	Equipment	\$2,045.08
0000014564	0100	HOME DEPOT CREDIT SERVICES	600	Materials And Supplies	\$307.17
0000014565	0100	LEGOLAND	002	Fees - Business, Admission,Etc	\$862.01
0000014566	0100	LEGOLAND	002	Fees - Business, Admission,Etc	\$700.38
0000014567	0100	LASERCYCLE USA INC	500	Materials And Supplies	\$193.84
0000014568	2139	DIVISION OF THE STATE ARCHITECT	007	New Construction	\$71,770.93
0000014569	0100	WESTERN MICRO GRAPHICS	022	Repairs & Maintenance	\$298.00

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0000014570	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$49.55
0000014571	0100	BIOZONE CORPORATION	001	Materials And Supplies	\$993.12
0000014572	0100	BLICK, DICK (DICK BLICK)	003	Materials And Supplies	\$804.68
0000014573	0100	FERGUSON ENTERPRISES INC	012	Materials And Supplies	\$19,082.04
0000014573	0100	FERGUSON ENTERPRISES INC	012	Non-Capitalized Equipment	\$10,000.00
0000014574	0100	ORANGE COUNTY DEPT OF ED	004	Conference,Workshop,Sem.	\$175.00
0000014575	0100	PESI	500	Conference,Workshop,Sem.	\$659.97
0000014576	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	011	Conference,Workshop,Sem.	\$825.00
0000014577	0100	COSTCO CARLSBAD	015	Materials And Supplies	\$431.00
0000014578	0100	DIGITAL NETWORKS GROUP, INC.	017	Other Serv.& Oper.Exp.	\$5,162.98
0000014579	0100	DIGITAL NETWORKS GROUP, INC.	020	Other Serv.& Oper.Exp.	\$5,708.40
0000014580	0100	AZTEC TECHNOLOGY CORP	500	Non-Capitalized Equipment	\$3,695.83
0000014581	0100	FREDRICKS ELECTRIC INC	017	Other Serv.& Oper.Exp.	\$5,695.00
0000014582	0100	FREDRICKS ELECTRIC INC	017	Other Serv.& Oper.Exp.	\$3,595.00
0000014583	0100	AMAZON CAPITAL SERVICES, INC.	015	Materials And Supplies	\$400.00
0000014584	0100	STAPLES ADVANTAGE	500	Materials And Supplies	\$237.00
0000014585	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$1,000.00
0000014586	0100	STAPLES ADVANTAGE	600	Materials And Supplies	\$162.99
0000014587	0100	Freshworks, Inc.	017	Computer Licensing	\$14,340.00
0000014588	0100	OFFICE & ERGONOMIC SOLUTIONS INC	500	Materials And Supplies	\$338.05
0000014589	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	Conference,Workshop,Sem.	\$1,950.00
0000014590	0100	WELLNESS TOGETHER INC	004	Conference,Workshop,Sem.	\$1,355.91
0000014591	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$1,000.00
0000014592	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$1,000.00
0000014593	0100	LEADERSHIP ASSOCIATES	001	Conference,Workshop,Sem.	\$2,500.00
0000014594	0100	INTERNATIONAL BACCALAUREATE ORGANIZATION	001	Conference,Workshop,Sem.	\$1,488.00
0000014595	0100	ORANGE COUNTY DEPT OF ED	001	Conference,Workshop,Sem.	\$175.00
0000014596	0100	DOMINO EVENTS	001	Conference,Workshop,Sem.	\$500.00
0000014597	0100	OFFICE & ERGONOMIC SOLUTIONS INC	001	Materials And Supplies	\$343.17
0000014598	0100	OCEANSIDE TRANSMISSION	013	Repairs-Vehicles	\$3,046.95
0000014599	0100	CREATIVE BUS SALES	013	Repairs-Vehicles	\$1,300.94
0000014600	0100	BSN SPORTS LLC	012	Repairs & Maintenance	\$2,441.92
0000014601	0100	MAXIM HEALTHCARE SERVICES INC	002	Professional/Consult Svs	\$25,000.00
0000014601	0100	MAXIM HEALTHCARE SERVICES INC	002	Sub/Prof/Consultnt	\$5,952.55
0000014602	0100	PROVO CANYON SCHOOL	002	Other Serv.& Oper.Exp.	\$351.00
0000014603	0100	PROVO CANYON SCHOOL	002	Mental Health Svcs	\$8,736.00
0000014603	0100	PROVO CANYON SCHOOL	002	Other Contr-N.P.S.	\$8,586.00
0000014603	0100	PROVO CANYON SCHOOL	002	Room & Board	\$15,834.00
0000014605	0100	DOCUMENT TRACKING SERVICES	001	Computer Licensing	\$2,495.00
0000014606	0100	OFFICE & ERGONOMIC SOLUTIONS INC	600	Materials And Supplies	\$1,785.55
0000014606	0100	OFFICE & ERGONOMIC SOLUTIONS INC	600	Non-Capitalized Equipment	\$657.73
0000014607	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$1,000.00
0000014608	0100	LAB AIDS	001	Communications-Postage	\$225.06
0000014609	0100	FREE FORM CLAY & SUPPLY	500	Materials And Supplies	\$1,467.88
0000014610	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	Conference,Workshop,Sem.	\$390.00
0000014611	2139	SWRCB	007	New Construction	\$526.00
0000014612	0100	B AND H PHOTO-VIDEO	003	Materials And Supplies	\$3,048.42
0000014612	0100	B AND H PHOTO-VIDEO	003	Non-Capitalized Equipment	\$3,018.08
0000014613	2139	FREDRICKS ELECTRIC INC	007	New Construction	\$2,774.00
0000014614	0100	BLICK, DICK (DICK BLICK)	500	Materials And Supplies	\$197.99
0000014615	0100	PERMA BOUND	001	Books Other Than Textbooks	\$2,713.15
0000014616	0100	SILK SCREEN MACHINE INC	003	Materials And Supplies	\$3,504.63
0000014617	6730	ATCHISON, DAVID	018	Other Serv.& Oper.Exp.	\$200.00
0000014618	0100	CA AIR COMPRESSOR COMPANY	012	Repairs & Maintenance	\$3,500.00
0000014619	0100	VONS INC.	003	Materials And Supplies	\$1,500.00

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0000014620	0100	SMART AND FINAL STORES CORP	003	Materials And Supplies	\$3,800.00
0000014622	0100	BREAKOUT EDU	600	Materials And Supplies	\$296.31
0000014623	0100	SCHOOL HEALTH CORPORATION	600	Materials And Supplies	\$1,049.19
0000014624	0100	PRO-ED	002	Computer Software	\$235.97
0000014625	0100	New Haven Youth & Family Services	002	Other Contr-N.P.A.	\$16,646.67
0000014626	0100	RIVERSIDE INSIGHTS	002	Materials And Supplies	\$600.65
0000014627	0100	Grants West Inc.	003	Professional/Consult Svs	\$2,250.00
0000014628	0100	Alliance for African Assistance	002	Professional/Consult Svs	\$1,000.00
0000014628	0100	Alliance for African Assistance	022	Professional/Consult Svs	\$3,000.00
0000014629	0100	BKM OFFICEWORKS LLC	010	Professional/Consult Svs	\$1,440.00
0000014630	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	021	Professional/Consult Svs	\$2,270.00
0000014631	0100	STAPLES ADVANTAGE	003	Materials And Supplies	\$429.00
0000014632	0100	STAPLES ADVANTAGE	600	Materials And Supplies	\$250.00
0000014633	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	020	Fees - Business, Admission,Etc	\$280.00
0000014634	2139	GRAINGER	007	Equipment	\$6,916.89
0000014635	0100	BIOLOGY PRODUCTS	500	Materials And Supplies	\$364.49
0000014636	0100	LANELAW CLIENT TRUST ACCT	002	Mediation Settlements	\$107,032.14
0000014637	0100	SSID #9162199451	002	Mediation Settlements	\$61,967.86
0000014638	0100	ENCINITAS, CITY OF	012	Sewer Charges	\$52,510.30
0000014639	0100	IXL LEARNING	003	Computer Licensing	\$479.00
0000014640	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$35.99
0000014641	0100	TEAM SPORTS OF NORTH COUNTY	600	Materials And Supplies	\$108.25
0000014642	0100	AMAZON CAPITAL SERVICES, INC.	012	Non-Capitalized Equipment	\$602.32
0000014643	0100	SCHOLASTIC MAGAZINES	500	Materials And Supplies	\$169.56
0000014644	0100	FLASHFORGEUSA	003	Non-Capitalized Tech Equipment	\$968.67
0000014645	0100	PITSCO, INC.	500	Materials And Supplies	\$277.25
0000014646	6730	Elizabeth Shany	018	Other Serv.& Oper.Exp.	\$5,435.91
0000014647	0100	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	002	Conference,Workshop,Sem.	\$145.00
0000014648	0100	OFFICE & ERGONOMIC SOLUTIONS INC	600	Materials And Supplies	\$15,818.13
0000014649	0100	STAPLES ADVANTAGE	500	Materials And Supplies	\$400.00
0000014650	0100	STAPLES ADVANTAGE	020	Materials And Supplies	\$350.00
0000014651	0100	HOWARD E NYHART CO INC.	011	Professional/Consult Svs	\$4,000.00
0000014652	0100	LAW OFFICE OF MEAGAN NUNEZ	002	Mediation Settlements	\$5,500.00
0000014653	0100	SCHOOL SERVICES OF CALIFORNIA, INC.	021	Professional/Consult Svs	\$2,625.54
0000014654	0100	HOUGHTON MIFFLIN HARCOURT	003	Books Other Than Textbooks	\$1,253.68
0000014655	0100	HOUGHTON MIFFLIN HARCOURT	003	Books Other Than Textbooks	\$354.16
0000014656	0100	HOUGHTON MIFFLIN HARCOURT	003	Books Other Than Textbooks	\$498.54
0000014657	0100	HOUGHTON MIFFLIN HARCOURT	003	Books Other Than Textbooks	\$177.08
0000014658	0100	HOUGHTON MIFFLIN HARCOURT	003	Books Other Than Textbooks	\$112.09
0000014659	0100	AUTOMATIC ICE MAKERS	600	Non-Capitalized Equipment	\$1,786.60
0000014660	0100	C.A.S.H.	007	Conference,Workshop,Sem.	\$5,780.00
0000014661	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$4,121.44
0000014662	0100	SNAP ON INDUSTRIAL	500	Materials And Supplies	\$148.82
0000014663	0100	FOLLETT EDUCATIONAL SERVICES	001	Computer Licensing	\$646.47
0000014663	0100	FOLLETT EDUCATIONAL SERVICES	001	Materials And Supplies	\$592.59
0000014664	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$13,769.32
0000014664	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$10,531.49
0000014665	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$1,373.81
0000014666	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$7,987.45
0000014666	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$6,788.25
0000014667	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	Conference,Workshop,Sem.	\$390.00
0000014668	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$29,551.40
0000014669	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$18,000.60
0000014670	0100	SEASIDE HEATING AND AIR COND	012	Repairs & Maintenance	\$16,270.00
0000014671	0100	SSID# 9474092886	002	Mediation Settlements	\$11,000.00

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0000014672	0100	JSTOR	500	Computer Licensing	\$1,560.00
0000014673	0100	SSID# 7187107116	002	Other Serv.& Oper.Exp.	\$3,750.00
0000014674	0100	SSID #9170140061	002	Other Serv.& Oper.Exp.	\$1,000.00
0000014675	0100	SOUTHWEST SCHOOL/OFFICE SUPPLY	500	Materials And Supplies	\$57.11
0000014677	0100	APPERSON	500	Materials And Supplies	\$104.66
0000014678	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$162.00
0000014679	0100	DEPENDABLE NURSING, LLC	002	Professional/Consult Svs	\$3,262.83
0000014680	0100	GOPHER SPORT	500	Materials And Supplies	\$128.82
0000014681	0100	Deaf Community Services of San Diego	020	Professional/Consult Svs	\$40,000.00
0000014682	0100	PERMA BOUND	001	Books Other Than Textbooks	\$8,665.08
0000014683	0100	SAROYAN LUMBER	003	Materials And Supplies	\$2,500.00
0000014684	0100	KELLY PAPER	500	Materials And Supplies	\$3,000.00
0000014685	0100	STAPLES ADVANTAGE	600	Materials And Supplies	\$300.00
0000014686	0100	SMART AND FINAL STORES CORP	600	Materials And Supplies	\$500.00
0000014687	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$300.00
0000014688	0100	COSTCO CARLSBAD	600	Materials And Supplies	\$165.00
0000014689	0100	B AND H PHOTO-VIDEO	500	Materials And Supplies	\$102.94
0000014690	2139	GEOCON INCORPORATED	007	Improvements	\$8,800.00
0000014691	2139	CULVER-NEWLIN INC	007	Equipment	\$8,984.73
0000014692	0100	OFFICE SOLUTIONS BUSINESS	021	Materials And Supplies	\$71.65
0000014693	0100	4 WALL ENTERTAINMENT	500	Repairs & Maintenance	\$379.68
0000014694	0100	TOTAL ONLINE PROTECTION LLC	012	Materials And Supplies	\$10,695.69
0000014695	0100	TREETOP PUBLISHING INC	500	Materials And Supplies	\$149.25
0000014696	0100	SCHOOL NURSE SUPPLY COMPANY	500	Materials And Supplies	\$199.38
0000014697	0100	ANCHOR CONST SPECIALTIES	500	Non-Capitalized Imprvmnts	\$4,189.00
0000014698	0100	STAPLES ADVANTAGE	011	Materials And Supplies	\$799.78
0000014699	0100	LAW OFFICE OF MEAGAN NUNEZ	002	Mediation Settlements	\$8,957.50
0000014700	0100	AIGA	003	Conference,Workshop,Sem.	\$1,375.00
0000014701	0100	CATE	500	Conference,Workshop,Sem.	\$1,265.00
0000014702	0100	JERSEY MIKE'S	500	Refreshments	\$500.00
0000014703	0100	Deluxe Small Business Sales Inc	500	Materials And Supplies	\$455.78
0000014704	2519	HARBOR BAY INC	007	Land Improvements	\$16,448.00
0000014705	0100	FEDEX OFFICE	600	Materials And Supplies	\$291.61
0000014706	0100	AP* By The Sea		Prepaid Expenditures (Expenses	\$795.00
0000014707	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$640.00
0000014708	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$614.18
0000014709	0100	CDW GOVERNMENT	600	Non-Capitalized Tech Equipment	\$3,600.12
0000014710	1300	TOP OF THE BAGEL	014	Refreshments	\$33.00
0000014711	0100	LASERCYCLE USA INC	500	Materials And Supplies	\$378.20
0000014712	0100	RICO'S TACO SHOP	500	Refreshments	\$265.07
0000014713	0100	STAPLES ADVANTAGE	500	Materials And Supplies	\$900.00
0000014714	2139	DIGITAL NETWORKS GROUP, INC.	007	Equipment Replacement	\$43,496.87
0000014715	0100	B AND H PHOTO-VIDEO	600	Materials And Supplies	\$75.43
0000014716	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$1,300.00
0000014717	1300	SAN DIEGO COUNTY OFFICE OF EDUCATION	014	Materials And Supplies	\$83.59
0000014718	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$120.00
0000014719	0100	FLUENCY MATTERS	500	Books Other Than Textbooks	\$116.37
0000014720	0100	STAPLES ADVANTAGE	003	Materials And Supplies	\$200.00
0000014721	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	600	Conference,Workshop,Sem.	\$427.00
0000014722	0100	IRONCOMPANY.COM INC	600	Non-Capitalized Equipment	\$1,476.18
0000014723	0100	AP* By The Sea	001	Conference,Workshop,Sem.	\$795.00
0000014724	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$2,000.00
0000014725	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$2,000.00
0000014726	0100	VONS INC.	500	Materials And Supplies	\$500.00
0000014727	0100	CDW GOVERNMENT	003	Non-Capitalized Tech Equipment	\$1,373.81

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0000014728	0100	CDW GOVERNMENT	003	Non-Capitalized Tech Equipment	\$14,775.70
0000014729	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$300.00
0000014730	0100	COSA FOUNDATION	003	Conference,Workshop,Sem.	\$1,150.00
0000014731	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	500	Materials And Supplies	\$111.80
0000014732	0100	CA DEPT OF EDUCATION	003	Conference,Workshop,Sem.	\$3,800.00
0000014733	0100	SMART AND FINAL STORES CORP	003	Materials And Supplies	\$3,500.00
0000014734	0100	DIVERSE NETWORK ASSOCIATES	017	Consultants-Computer	\$20,250.00
0000014735	0100	STAPLES ADVANTAGE	002	Materials And Supplies	\$250.00
0000014736	0100	AMAZON CAPITAL SERVICES, INC.	002	Materials And Supplies	\$750.00
0000014737	0100	APPERSON	500	Materials And Supplies	\$80.55
0000014738	2139	DIVISION OF THE STATE ARCHITECT	007	New Construction	\$17,997.23
0000014739	0100	SSID #6135204734	002	Mediation Settlements	\$4,042.50
0000014740	0100	STATE BOARD OF EQUALIZATION	013	Fees - Business, Admission,Etc	\$1,600.00
0000014741	0100	SOUTHERN CALIF SUPERINTENDENTS	015	Conference,Workshop,Sem.	\$115.68
0000014742	0100	STATE WATER RESOURCES	013	Fees - Business, Admission,Etc	\$150.00
0000014743	0100	CENGAGE LEARNING	500	Computer Licensing	\$50.00
0000014744	0100	CART MART INC	500	Repairs & Maintenance	\$410.09
0000014745	0100	AC SUPPLY	500	Materials And Supplies	\$600.78
0000014745	0100	AC SUPPLY	600	Materials And Supplies	\$491.57
0000014746	0100	BOYS & GIRLS CLUB OF SAN DIEGUITO	022	Rents & Leases	\$8,500.00
0000014747	2139	SAN DIEGO COUNTY RECORDER	007	New Construction	\$201.00
0000014748	0100	FREEHAND GRAPHICS INC	500	Non-Capitalized Tech Equipment	\$520.80
0000014749	0100	RALPHS CUSTOMER CHARGES	003	Materials And Supplies	\$1,000.00
0000014750	0100	SMART AND FINAL STORES CORP	003	Materials And Supplies	\$2,000.00
0000014751	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$200.00
0000014752	0100	SCHOOL HEALTH CORPORATION	500	Materials And Supplies	\$86.20
0000014753	0100	SCHOOL HEALTH CORPORATION	500	Materials And Supplies	\$47.92
0000014754	0100	STAPLES ADVANTAGE	003	Materials And Supplies	\$300.00
0000014755	0100	AMAZON CAPITAL SERVICES, INC.	003	Materials And Supplies	\$1,000.00
0000014756	0100	STAPLES ADVANTAGE	500	Materials And Supplies	\$200.00
0000014757	0100	NEWSELA	003	Computer Licensing	\$5,500.00
0000014758	0100	LASERCYCLE USA INC	500	Materials And Supplies	\$322.07
0000014759	0100	FOLLETT EDUCATIONAL SERVICES	001	Books Other Than Textbooks	\$4,289.31
0000014760	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$500.00
0000014761	0100	AMAZON CAPITAL SERVICES, INC.	500	Materials And Supplies	\$500.00
0000014762	0100	AMERICAN SCHOLASTIC ACHIEVEMENT LEAGUE	500	Fees - Business, Admission,Etc	\$70.00
0000014763	0100	DANNIS WOLIVER KELLEY	002	Legal Expense	\$70,000.00
0000014764	0100	New Haven Youth & Family Services	002	Other Contr-N.P.A.	\$12,703.23
0000014765	0100	AUTISM SPECTRUM	002	Other Contr-N.P.A.	\$25,000.00
0000014765	0100	AUTISM SPECTRUM	002	Sub/Other Contr-Npa	\$45,426.83
0000014766	0100	Dar Fryer Hydraulics, Inc.	013	Repairs & Maintenance	\$6,000.00
0000014767	0100	VISTA HIGHER LEARNING	003	Books Other Than Textbooks	\$538.75
0000014767	0100	VISTA HIGHER LEARNING	003	Computer Licensing	\$1,693.06
0000014768	0100	VORTEX INDUSTRIES	012	Other Serv.& Oper.Exp.	\$4,000.00
0000014768	0100	VORTEX INDUSTRIES	012	Repairs & Maintenance	\$6,000.00
0000014769	0100	TREETOP PUBLISHING INC	600	Materials And Supplies	\$449.33
0000014770	0100	Safeguard, Inc.	002	Professional/Consult Svs	\$11,400.00
0000014772	0100	LEGOLAND	002	Fees - Business, Admission,Etc	\$470.00
0000014773	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	Conference,Workshop,Sem.	\$700.00
0000014774	0100	ORANGE COUNTY DEPT OF ED	003	Conference,Workshop,Sem.	\$350.00
0000014775	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	003	Conference,Workshop,Sem.	\$100.00
0000014776	2519	FREE FORM CLAY & SUPPLY	007	Non-Capitalized Equipment	\$3,070.88
0000014777	2519	FREDRICKS ELECTRIC INC	007	Other Serv.& Oper.Exp.	\$1,210.00
0000014778	2139	SAN DIEGO UNION-TRIBUNE, LLC	007	Improvements	\$296.40
0000014779	0100	ROESLING NAKAMURA	007	Land Improvements	\$35,000.00

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0000014780	1300	SUNRISE PRODUCE	014	Refreshments	\$22.50
0000014781	2519	SAN DIEGO UNION-TRIBUNE, LLC	007	Advertising	\$350.50
0000014782	1300	HOLLANDIA DAIRY	014	Refreshments	\$32.74
0000014783	2139	DIVISION OF THE STATE ARCHITECT	007	New Construction	\$8,115.14
0000014784	0100	CARLSBAD UNIFIED SCHOOL DIST.	002	Oth Tuit-X Cost/Defic Pmts-Sch	\$18,638.11
0000014785	0100	AMAZON CAPITAL SERVICES, INC.	600	Materials And Supplies	\$700.00
0000014786	0100	COUNTY BURNER & MACHINERY CORP	012	Repairs & Maintenance	\$15,292.00
0000014787	2519	FRONTIER FENCE COMPANY INC	007	Non-Capitalized Imprvmnts	\$2,060.00
0000014788	0100	C.P.L. Cable, Pipe - Leak Detection	012	Other Serv.& Oper.Exp.	\$6,000.00
0000014789	0100	TOTAL ONLINE PROTECTION LLC	012	Repairs & Maintenance	\$39,690.88
0000014790	0100	BEST PLUMBING SPECIALTIES INC	012	Materials And Supplies	\$5,000.00
0000014790	0100	BEST PLUMBING SPECIALTIES INC	012	Non-Capitalized Equipment	\$15,000.00
0000014791	0100	WILLDAN FINANCIAL SERVICES	007	Bank Charges	\$1,900.00
0000014791	0100	WILLDAN FINANCIAL SERVICES	011	Bank Charges	\$1,200.00
0000014792	0100	EDCO DISPOSAL CORPORATION	007	Rents & Leases	\$1,206.54
0000014793	0100	LEGOLAND	002	Fees - Business, Admission,Etc	\$740.00
0000014794	0100	FLINN SCIENTIFIC INC	500	Materials And Supplies	\$311.40
0000014795	0100	GOPHER SPORT	500	Materials And Supplies	\$120.88
0000014796	0100	FLINN SCIENTIFIC INC	500	Materials And Supplies	\$810.71
0000014797	0100	THE FRUTH GROUP, INC	500	Materials And Supplies	\$660.51
0000014798	0100	RASIX COMPUTER CENTER INC	600	Materials And Supplies	\$140.69
0000014799	0100	PERMA BOUND	001	Books Other Than Textbooks	\$525.82
0000014800	0100	BARNES & NOBLE BOOKSTORES	600	Books Other Than Textbooks	\$25.80
0000014801	0100	FLUENCY MATTERS	600	Books Other Than Textbooks	\$51.21
0000014802	0100	DATA DISPOSAL INC	010	Other Serv.& Oper.Exp.	\$550.00
0000014803	0100	A O REED	012	Repairs & Maintenance	\$24,054.00
0000014804	0100	PESI	002	Conference,Workshop,Sem.	\$499.99
0000014805	0100	NORTHSTAR AV LLC	017	Materials And Supplies	\$6,462.85
0000014805	0100	NORTHSTAR AV LLC	017	Non-Capitalized Equipment	\$2,088.20
0000014806	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$12,364.31
0000014807	0100	CDW GOVERNMENT	017	Non-Capitalized Tech Equipment	\$36,939.25
0000014808	0100	AMAZON CAPITAL SERVICES, INC.	010	Dues And Memberships	\$1,299.00
0000014809	0100	JOHNSON CONTROLS FIRE PROTECTION LP	012	Materials And Supplies	\$3,609.76
0000014810	0100	BREVIK PLUMBING	012	Repairs & Maintenance	\$2,872.00
0000014811	0100	SSID #3170140367	002	Mediation Settlements	\$9,000.00
0000014812	0100	Wired Electric Company	012	Other Serv.& Oper.Exp.	\$1,000.00
0000014813	0100	BREVIK PLUMBING	012	Repairs & Maintenance	\$2,858.00
0000014814	0100	BREVIK PLUMBING	012	Repairs & Maintenance	\$3,598.00
0000014815	2139	E-BUILDER, INC	007	Computer Licensing	\$13,455.00
0000014816	2139	GRAINGER	007	Equipment	\$830.92
000012936A	0100	XEROX CORPORATION	500	Copy Charges	\$1,885.63

REPORT TOTAL

\$1,698,461.31

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: RATIFICATION OF WARRANTS REPORTS
LISTING

EXECUTIVE SUMMARY

Please find the following warrants reports listing submitted for your ratification:

1. Warrants
2. Revolving Cash Fund

RECOMMENDATION:

It is recommended that the Board ratify the warrants reports listing, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

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WARRANT REPORT FROM 01/07/20 THROUGH 02/22/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
(blank)	(blank)	(blank)	(blank)	(blank)	
Warrant ID	Payment Da	Vendor Name	Fund	Object Description	\$ -
14632872	1/7/2020	ROBIN CARAFA	1300	Conference,Workshop,Sem.	\$ 139.00
14632873	1/7/2020	NUTRIEN AG SOLUTIONS INC	0100	Materials And Supplies	\$ 1,324.03
14632874	1/7/2020	Voiance Language Services, LLC	0100	Professional/Consult Svs	\$ 25.00
14632875	1/7/2020	VAUGHN, BRITTNEY	1300	Mileage	\$ 68.44
14632876	1/7/2020	AFFORDABLE DRAIN SERVICE INC	0100	Repairs & Maintenance	\$ 820.00
14632877	1/7/2020	ALLIED REFRIGERATION INC.	0100	Materials And Supplies	\$ 955.94
14632878	1/7/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,089.04
14632879	1/7/2020	DIGITAL NETWORKS GROUP, INC.	0100	Other Serv.& Oper.Exp.	\$ 27,807.49
14632880	1/7/2020	IPROMOTEU	1300	Materials And Supplies	\$ 408.76
14632881	1/7/2020	FISHER SCIENTIFIC	0100	Materials And Supplies	\$ 1,998.84
14632882	1/7/2020	UNITED SITE SERVICES	0100	Rents & Leases	\$ 187.69
14632883	1/7/2020	XEROX CORPORATION	0100	Copy Charges	\$ 186.67
				Rents & Leases	\$ 766.09
14633569	1/8/2020	CINDY SKEBER	0100	Materials And Supplies	\$ 10.42
14633570	1/8/2020	MARTHA HUTCHINSON	0100	Refreshments	\$ 20.36
14633571	1/8/2020	COSTCO CARMEL MTN RANCH	0100	Materials And Supplies	\$ 46.78
14633572	1/8/2020	THE FRUTH GROUP INC	0100	Rents & Leases	\$ 123.69
14633573	1/8/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 607.40
14633574	1/8/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 100.11
14633575	1/8/2020	Facilities Protection Systems	0100	Other Serv.& Oper.Exp.	\$ 575.00
				Repairs & Maintenance	\$ 210.00
14633576	1/8/2020	Chelsea Pest & Termite Control	0100	Pest Control	\$ 225.00
14633577	1/8/2020	SOUL CHARTER SCHOOL	0100	Trfr To Cht Sch In Lieu Proptx	\$ 59,015.88
14633578	1/8/2020	BEAR COMMUNICATIONS INC	0100	Materials And Supplies	\$ 93.74
14633579	1/8/2020	MISSION VALLEY PIPE	0100	Materials And Supplies	\$ 741.22
				Non-Capitalized Equipment	\$ 3,652.73
14633580	1/8/2020	San Diego Elevator	0100	Other Serv.& Oper.Exp.	\$ 9,705.00
14633581	1/8/2020	BRIGHTVIEW TREE CARE SERVICES	0100	Other Serv.& Oper.Exp.	\$ 1,240.00
14633582	1/8/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 803.18
14633583	1/8/2020	DELTA DENTAL	0100	Health & Welfare Benefits, cla	\$ 53.52
14633584	1/8/2020	FBC DENTAL	0100	Health & Welfare Benefits, cla	\$ 875.71
14633585	1/8/2020	MES VISION	0100	Health & Welfare Benefits, cla	\$ 20.44
14633586	1/8/2020	VEBA	0100	Health & Welfare Benefits, cla	\$ 2,974.00
14633587	1/8/2020	Nematollahi, Gity	1300	Food Service Sales Cca	\$ 71.00
14633588	1/8/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 892.58
14633589	1/8/2020	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 6,267.01
14633590	1/8/2020	EDCO DISPOSAL CORPORATION	0100	Rubbish Disposal	\$ 8,970.05
14633591	1/8/2020	GRAINGER	0100	Materials And Supplies	\$ 1,704.41
				Non-Capitalized Equipment	\$ 1,007.71
14633592	1/8/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 197.88
14633593	1/8/2020	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 239.92
14633594	1/8/2020	LEUCADIA PIZZERIA	0100	Refreshments	\$ 89.73
14633595	1/8/2020	MATCH POINT TENNIS COURTS, INC	0100	Other Serv.& Oper.Exp.	\$ 140.00
14633596	1/8/2020	OGGI'S PIZZA	0100	Refreshments	\$ 200.98
14633597	1/8/2020	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 1,207.40
				Refreshments	\$ 44.66
14633598	1/8/2020	VERIZON CELLULAR	0100	Communications-Telephone	\$ 1,925.14
14634320	1/9/2020	ROBOTSHOP INC	0100	Non-Capitalized Equipment	\$ 1,507.42
14634321	1/9/2020	Shaw HR Consulting, Inc.	0100	Professional/Consult Svs	\$ 700.00
14634322	1/9/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 852.34
14634323	1/9/2020	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 18,000.60
14634324	1/9/2020	CONSULTING & INSPECTION SVCS	2139	New Construction	\$ 16,215.00
14634325	1/9/2020	NOVA SERVICES	2139	New Construction	\$ 990.00
14634326	1/9/2020	OFFICE DEPOT, INC	0100	Printing	\$ 30.67
14634327	1/9/2020	SAFETY-KLEEN SYSTEMS, INC	0100	Other Serv.& Oper.Exp.	\$ 236.25
14634328	1/9/2020	SAN DIEGO SCENIC TOURS, INC.	0100	Fld. Trips By Prv. Contr	\$ 1,228.00
14634329	1/9/2020	SAN DIEGUITO ALLIANCE	0100	Professional/Consult Svs	\$ 14,005.00
14634330	1/9/2020	XEROX CORPORATION	0100	Copy Charges	\$ 803.05
				Rents & Leases	\$ 754.83
			1300	Copy Charges	\$ (16.36)
14634331	1/9/2020	XEROX CORPORATION	1300	Copy Charges	\$ (44.34)
				Rents & Leases	\$ 215.75
14634889	1/10/2020	ANNA WEIRATHER	0100	Mileage	\$ 63.22
14634890	1/10/2020	Terri Storch	0100	Mileage	\$ 69.60

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14634891	1/10/2020	DRIVE AUTOCARE	0100	Repairs-Vehicles	\$ 959.25
14634892	1/10/2020	LOCH UNLIMITED, INC.	0100	Non-Capitalized Equipment	\$ 1,596.49
14634893	1/10/2020	HAMEL INTERIORS INC	0100	Materials And Supplies Non-Capitalized Equipment	\$ 17,507.09 \$ 13,432.83
14634894	1/10/2020	KELLY PAPER	0100	Materials And Supplies	\$ 1,327.91
14634895	1/10/2020	Dawn Campbell,Custodian of Revolvng Cash	0100	All Other Local Revenue Bank Charges Materials And Supplies Spec Ed Student Stipends	\$ 4,233.34 \$ 52.33 \$ 198.19 \$ 2,187.00
14634896	1/10/2020	RITCHIE, ATSUKO	1300	Materials And Supplies	\$ 49.88
14634897	1/10/2020	Deaf Community Services of San Diego	0100	Professional/Consult Svs	\$ 4,810.00
14634898	1/10/2020	NOVA ENGINEERING, INC.	2139	New Construction	\$ 5,970.00
14634899	1/10/2020	Colleen Owens	0100	Mileage	\$ 89.32
14634900	1/10/2020	Fulcrum Management Solutions, Inc.	0100	Computer Licensing	\$ 24,000.00
14634901	1/10/2020	AP* BY THE SEA	0100	Prepaid Expenditures (Expenses	\$ 795.00
14634902	1/10/2020	ADVANCED CHEMICAL TRANSPORT	0100	Hazardous Waste Disposal	\$ 2,311.25
14634903	1/10/2020	ADVANCED TOOLWARE, LLC	0100	Repairs & Maintenance	\$ 7,942.45
14634904	1/10/2020	ALTA COPY, PRINT, DESIGN	0100	Materials And Supplies	\$ 77.00
14634905	1/10/2020	B AND H PHOTO-VIDEO	0100	Materials And Supplies	\$ 427.22
14634906	1/10/2020	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 228.00
14634907	1/10/2020	COMM USA INC	0100	Materials And Supplies	\$ 315.74
14634908	1/10/2020	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 1,912.40
14634909	1/10/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 114.89
14634910	1/10/2020	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 147,099.92
14634911	1/10/2020	HARBOR FREIGHT TOOLS	0100	Materials And Supplies	\$ 468.95
14634912	1/10/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies Non-Capitalized Equipment	\$ 1,467.04 \$ 1,161.55
14634913	1/10/2020	P AND R PAPER SUPPLY CO.	1300	Purchases Supplies	\$ 1,781.23
14634914	1/10/2020	PHONAK	0100	Non-Capitalized Equipment	\$ 2,499.33
14634915	1/10/2020	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 455.14
14634916	1/10/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp. Repairs & Maintenance	\$ 512.00 \$ 328.00
14634917	1/10/2020	REMEDIA PUBLICATIONS	0100	Books Other Than Textbooks	\$ 109.99
14634918	1/10/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 300.00
14634919	1/10/2020	SAN DIEGO GAS & ELECTRIC CO	0100	Gas & Electric	\$ 124,581.46
14634920	1/10/2020	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 9,316.27
14634921	1/10/2020	SANTA FE IRRIGATION DISTRICT	0100	Water	\$ 2,594.61
14634922	1/10/2020	SCHOLASTIC MAGAZINES	0100	Materials And Supplies	\$ 112.86
14634923	1/10/2020	ROBERT SHOCKNEY	0100	Mileage	\$ 60.67
14634924	1/10/2020	JOHNSON CONTROLS	0100	Repairs & Maintenance	\$ 1,000.00
14634925	1/10/2020	SOCIAL THINKING	0100	Conference,Workshop,Sem.	\$ 485.98
14634926	1/10/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 222.76
14634927	1/10/2020	SUNRISE PRODUCE	1300	Purchases Food	\$ 1,848.71
14634928	1/10/2020	TEAM SPORTS OF NORTH COUNTY	0100	Materials And Supplies	\$ 1,499.26
14634929	1/10/2020	TOP OF THE BAGEL	1300	Purchases Food	\$ 383.45
14634930	1/10/2020	UNITED SITE SERVICES	0100	Rents & Leases	\$ 93.85
14635428	1/13/2020	BRYAN MARCUS	0100	Mileage	\$ 360.18
14635429	1/13/2020	PATTON, ZUZANA	1300	Materials And Supplies	\$ 21.51
14635430	1/13/2020	MOBILE AIR INC	0100	Repairs-Vehicles	\$ 1,685.93
14635431	1/13/2020	KELLIE MAUL	0100	Mileage	\$ 53.36
14635432	1/13/2020	MONICA ESPINOZA	1300	Mileage	\$ 17.40
14635433	1/13/2020	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies Non-Capitalized Equipment	\$ 2,265.22 \$ 1,835.31
14635434	1/13/2020	GOODENOUGH, KYLE	0100	Athletic Post-Season Travel	\$ 513.30
14635435	1/13/2020	MARTINEZ, SHANNON	0100	Refreshments	\$ 47.36
14635436	1/13/2020	FISHER, JILL	1300	Materials And Supplies	\$ 40.38
14635437	1/13/2020	Tiffany Brown	1300	Food Service Sales Tp	\$ 27.25
14635438	1/13/2020	AMAZON CAPITAL SERVICES, INC.	0100	Books Other Than Textbooks Materials And Supplies	\$ 918.57 \$ 2,645.63
14635439	1/13/2020	JOY BISCHKE	0100	Mileage	\$ 22.04
14635440	1/13/2020	CA ASSN OF SCHOOL BUSINESS OFFICIALS	0100	Conference,Workshop,Sem.	\$ 120.00
14635441	1/13/2020	CAROL CLEMONS	0100	Mileage	\$ 58.58
14635442	1/13/2020	FAGEN FRIEDMAN & FULFROST, LLP	0100	Legal Expense	\$ 124.00
14635443	1/13/2020	GOPHER SPORT	0100	Materials And Supplies	\$ 219.32
14635444	1/13/2020	GRAND PACIFIC CHARTER	0100	Subagreements For Services	\$ 4,200.00
14635445	1/13/2020	HEATHER LUTZ	0100	Mileage	\$ 44.66

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14635446	1/13/2020	JENNIFER MCCLUAN	0100	Mileage	\$ 15.66
14635447	1/13/2020	NCTD	0100	Fees - Business, Admission,Etc	\$ 529.00
14635448	1/13/2020	PROCURETECH	0100	Materials And Supplies	\$ 1,335.61
14635449	1/13/2020	RUSSELL SIGLER INC	0100	Materials And Supplies	\$ 605.93
14636004	1/14/2020	CDS Moving Equipment Inc.	2139	New Construction	\$ 677.43
14636005	1/14/2020	DRIVE AUTOCARE	0100	Repairs-Vehicles	\$ 884.35
14636006	1/14/2020	CW DRIVER LLC	2139	New Construction	\$ 1,598,684.70
14636007	1/14/2020	MOBILE AIR INC	0100	Repairs-Vehicles	\$ 950.87
14636008	1/14/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 461.76
14636009	1/14/2020	Kitchell CEM	2519	Professional/Consult Svs	\$ 3,614.00
14636010	1/14/2020	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies	\$ 3,532.90
14636011	1/14/2020	Tavitian-Yacoubian, Sandra	0100	All Other Local Revenue	\$ 30.00
14636012	1/14/2020	AT&T	0100	Communications-Telephone	\$ 23,943.42
14636014	1/14/2020	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 21.85
14636015	1/14/2020	CA ASSN. OF SCHOOL BUSINESS OFFICIALS	1300	Conference,Workshop,Sem.	\$ 60.00
14636016	1/14/2020	COAST MUSIC THERAPY INC	0100	Other Contr-N.P.A.	\$ 375.00
14636017	1/14/2020	COUNTY OF SAN DIEGO	2139	New Construction	\$ 731.00
14636018	1/14/2020	CULVER-NEWLIN INC	2139	Equipment	\$ 14,640.04
14636019	1/14/2020	DIGITAL NETWORKS GROUP, INC.	2139	Equipment	\$ 1,372.71
14636020	1/14/2020	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 71,770.93
14636021	1/14/2020	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 257.50
14636022	1/14/2020	FREDRICKS ELECTRIC INC	2139	New Construction	\$ 350.00
14636023	1/14/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies Non-Capitalized Equipment	\$ 1,130.31 \$ 796.27
14636024	1/14/2020	SSID# 1288927618	0100	Mediation Settlements	\$ 5,000.00
14636025	1/14/2020	LAWNMOWERS PLUS INC	0100	Materials And Supplies Non-Capitalized Equipment	\$ 1,841.19 \$ 3,792.80
14636026	1/14/2020	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 13,190.00
14636027	1/14/2020	NINYO & MOORE	2139	New Construction	\$ 5,629.00
14636028	1/14/2020	NINYO & MOORE	2139	New Construction	\$ 20,135.01
14636029	1/14/2020	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 5,809.53
14636030	1/14/2020	SOL TRANSPORTATION, INC.	0100	Spec.Ed.Transportation	\$ 53,018.25
14636031	1/14/2020	Amy Springstead	0100	Computer Licensing	\$ 39.99
14636032	1/14/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 636.60
14636033	1/14/2020	ARTIANO SHINOFF	0100	Legal Expense	\$ 2,783.75
14636034	1/14/2020	SUNRISE PRODUCE	1300	Purchases Food	\$ 151.95
14636035	1/14/2020	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 236.00
14636036	1/14/2020	UC REGENTS	0100	Professional/Consult Svs	\$ 18,681.82
14636037	1/14/2020	WESTERN MICRO GRAPHICS	0100	Repairs & Maintenance	\$ 298.00
14636038	1/14/2020	XEROX CORPORATION	0100	Copy Charges Rents & Leases	\$ 2,817.57 \$ 2,738.08
			1300	Copy Charges Rents & Leases	\$ 53.03 \$ 215.76
14636798	1/15/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 917.96
14636799	1/15/2020	C D L SERVICES INC	0100	Materials And Supplies	\$ 2,805.87
14636800	1/15/2020	LAUNDRY LADIES, INC.	0100	Other Serv.& Oper.Exp.	\$ 170.00
14636801	1/15/2020	CW DRIVER LLC	2139	New Construction	\$ 1,105.00
14636802	1/15/2020	KELLY PAPER	0100	Materials And Supplies	\$ 1,327.91
14636803	1/15/2020	PROCURE AMERICA INC	0100	Communications-Telephone	\$ 733.00
14636804	1/15/2020	CAST, Inc.	0100	Conference,Workshop,Sem.	\$ 857.00
14636805	1/15/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 107.72
14636806	1/15/2020	GALASSO'S BAKERY	1300	Purchases Food	\$ 1,615.40
14636807	1/15/2020	ROYAL LINES CHARTERS LLC	0100	Fld. Trips By Prv. Contr	\$ 7,174.75
14636808	1/15/2020	AT&T	0100	Communications-Telephone	\$ 110.89
14636809	1/15/2020	B AND H PHOTO-VIDEO	0100	Materials And Supplies	\$ 3,130.48
14636810	1/15/2020	BERT'S OFFICE TRAILERS	0100	Rents & Leases	\$ 144.39
14636811	1/15/2020	COLLEGE BOARD	0100	Dues And Memberships	\$ 400.00
14636812	1/15/2020	COSCO FIRE PROTECTION, INC.	0100	Repairs & Maintenance	\$ 29,174.53
14636813	1/15/2020	CREATIVE BUS SALES	0100	Materials-Vehicle Parts	\$ 349.00
14636814	1/15/2020	CULVER-NEWLIN INC	2139	Equipment	\$ 107,683.57
14636815	1/15/2020	DIGITAL NETWORKS GROUP, INC.	0100	Repairs & Maintenance	\$ 1,684.39
14636816	1/15/2020	DIGITAL NETWORKS GROUP, INC.	2519	Non-Capitalized Tech Equipment	\$ 16,429.58
14636817	1/15/2020	DOOR SERVICE & REPAIR, INC.	0100	Other Serv.& Oper.Exp.	\$ 7,235.00
			2519	Improvements	\$ 7,289.00
14636818	1/15/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 255.59
14636819	1/15/2020	EDCO DISPOSAL CORPORATION	0100	Rubbish Disposal	\$ 4,143.88

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14636820	1/15/2020	GEM INDUSTRIAL, INC.	2109	Improvements	\$ 9,920.22
14636821	1/15/2020	GOLD STAR FOODS	1300	Purchases Food	\$ 31,773.50
14636822	1/15/2020	GRAND PACIFIC CHARTER	0100	Subagreements For Services	\$ 4,158.00
14636823	1/15/2020	HOLLANDIA DAIRY	1300	Purchases Food	\$ 4,536.61
14636824	1/15/2020	NAPA AUTO PARTS	0100	Materials And Supplies	\$ (192.60)
				Materials-Vehicle Parts	\$ 3,478.92
14636825	1/15/2020	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 11,685.70
14636827	1/15/2020	Tina Peterson	0100	Materials And Supplies	\$ 40.00
				Mileage	\$ 160.08
14636828	1/15/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 536.00
14636829	1/15/2020	SCHOOL FACILITY CONSULTANTS	2519	Professional/Consult Svs	\$ 990.00
14636830	1/15/2020	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 32.28
14636831	1/15/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 561.54
			1300	Materials And Supplies	\$ 48.66
14636832	1/15/2020	UNITED SITE SERVICES	0100	Other Serv.& Oper.Exp.	\$ 4,557.71
14637471	1/16/2020	SUNWIND SOLAR	0100	Non-Capitalized Equipment	\$ 1,145.00
14637472	1/16/2020	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 8,756.68
14637474	1/16/2020	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 315.41
14637475	1/16/2020	S AND R TOWING INC	0100	Other Serv.& Oper.Exp.	\$ 1,831.25
14637476	1/16/2020	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 755.07
14637477	1/16/2020	TOXGUARD FLUID TECHNOLOGY	0100	Materials-Vehicle Parts	\$ 264.29
14637478	1/16/2020	PERSEUS ASSOCIATES, LLC	0100	Computer Licensing	\$ 400.00
14637479	1/16/2020	UNITED SITE SERVICES	0100	Rents & Leases	\$ 1,202.71
14637480	1/16/2020	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 1,444.80
14637481	1/16/2020	WESELOH CHEVROLET CO	0100	Materials-Vehicle Parts	\$ 131.76
14637482	1/16/2020	WESTAIR GASES & EQUIPMENT	0100	Rents & Leases	\$ 305.12
14637483	1/16/2020	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 2,293.17
14637484	1/16/2020	XEROX CORPORATION	0100	Copy Charges	\$ 2,232.12
				Rents & Leases	\$ 4,581.90
14638041	1/17/2020	DEIRDRE SHANNON	0100	Mileage	\$ 52.78
14638042	1/17/2020	BKM OFFICEWORKS LLC	2139	New Construction	\$ 3,840.00
14638043	1/17/2020	DEBBIE KELLY	0100	Conference,Workshop,Sem.	\$ 19.14
14638044	1/17/2020	SPURLOCK LANDSCAPE ARCHITECTS	2519	Professional/Consult Svs	\$ 906.02
14638045	1/17/2020	LARA, MARGY	0100	Conference,Workshop,Sem.	\$ 20.65
14638046	1/17/2020	AT&T	0100	Communications-Telephone	\$ 84.66
14638047	1/17/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 1,978.59
14638048	1/17/2020	EDCO DISPOSAL CORPORATION	2139	New Construction	\$ 385.82
14638049	1/17/2020	FREE FORM CLAY & SUPPLY	0100	Materials And Supplies	\$ 701.93
14638050	1/17/2020	GOLD STAR FOODS	0100	Materials And Supplies	\$ 195.53
14638052	1/17/2020	MACGILL DISCOUNT SCHOOL NURSE	0100	Materials And Supplies	\$ 62.17
14638053	1/17/2020	NOVA SERVICES	2139	New Construction	\$ 945.50
14638054	1/17/2020	STIX HOLDINGS, LLC	1300	Purchases Food	\$ 14,176.00
14638055	1/17/2020	MELISSA SAGE	0100	Mileage	\$ 84.10
14638056	1/17/2020	SO-CAL DOMINOIDS	1300	Purchases Food	\$ 21,920.00
14638057	1/17/2020	JUAN MANUEL ZAPATA	0100	Mileage	\$ 403.68
14638538	1/21/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 900.93
14638539	1/21/2020	DATA DISPOSAL INC	0100	Other Serv.& Oper.Exp.	\$ 444.00
14638540	1/21/2020	CURRIER & HUDSON	0100	Legal Expense	\$ 1,189.50
14638541	1/21/2020	ALL AMERICAN PLASTIC & PACKAGING	1300	Purchases Supplies	\$ 152.30
14638542	1/21/2020	TCG GROUP 403(B)	0100	Other Benefits, certificated p	\$ 825.00
14638543	1/21/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 118.33
14638544	1/21/2020	Colleen Owens	0100	Mileage	\$ 78.30
14638545	1/21/2020	ROYAL LINES CHARTERS LLC	0100	Fld. Trips By Prv. Contr	\$ 1,316.25
				Subagreements For Services	\$ 4,079.25
14638546	1/21/2020	FIRST BOOK	0100	Books Other Than Textbooks	\$ 33.30
14638547	1/21/2020	Devereux Advanced Behavioral Health GA	0100	Mental Health Svcs	\$ 8,319.12
				Other Contr-N.P.S.	\$ 4,907.25
				Room & Board	\$ 11,028.24
14638548	1/21/2020	LOS ANGELES COUNTY OFFICE OF ED	0100	Materials And Supplies	\$ 75.00
14638549	1/21/2020	Grants West Inc.	0100	Professional/Consult Svs	\$ 6,850.00
14638550	1/21/2020	SOUTHPAW	0100	Materials And Supplies	\$ 31.50
14638551	1/21/2020	A O REED	0100	Other Serv.& Oper.Exp.	\$ 2,310.00
14638552	1/21/2020	A-Z BUS SALES, INC. - COLTON	0100	Materials-Vehicle Parts	\$ 243.70
14638553	1/21/2020	COMM USA INC	0100	Repairs & Maintenance	\$ 45.00
14638554	1/21/2020	COMMUNITY SCHOOL OF SD, THE	0100	Other Contr-N.P.S.	\$ 125.79
				Sub/Other Contr-Nps	\$ 15,456.73

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14638555	1/21/2020	CREATIVE BUS SALES	0100	Repairs-Vehicles	\$ 1,300.94
14638556	1/21/2020	DEMCO INC	0100	Materials And Supplies	\$ 29.04
14638557	1/21/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 171.40
14638558	1/21/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 574.31
14638559	1/21/2020	INTERSTATE BATTERY	0100	Materials-Vehicle Parts	\$ 460.22
14638560	1/21/2020	LEGOLAND	0100	Fees - Business, Admission,Etc	\$ 1,450.00
14638561	1/21/2020	LEUCADIA PIZZERIA	0100	Refreshments	\$ 27.70
14638562	1/21/2020	MATCH POINT TENNIS COURTS, INC	0100	Other Serv.& Oper.Exp.	\$ 200.00
14638563	1/21/2020	MATHESON TRI-GAS INC	0100	Materials And Supplies	\$ 652.53
14638564	1/21/2020	MAXIM HEALTHCARE SERVICES INC	0100	Professional/Consult Svs	\$ 7,491.70
14638565	1/21/2020	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 9,765.48
14638567	1/21/2020	NCTD	0100	Fees - Business, Admission,Etc	\$ 1,028.00
14638568	1/21/2020	PRO-ED	0100	Computer Software	\$ 5.88
				Materials And Supplies	\$ 818.02
14638569	1/21/2020	Provo Canyon School	0100	Mental Health Svcs	\$ 8,736.00
				Other Contr-N.P.S.	\$ 8,424.00
				Other Serv.& Oper.Exp.	\$ 351.00
				Room & Board	\$ 15,834.00
14638570	1/21/2020	SAN DIEGO CENTER FOR CHILDREN	0100	Other Contr-N.P.S.	\$ 3,086.16
				Sub/Other Contr-Nps	\$ 2,945.72
14638571	1/21/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 89.00
14638572	1/21/2020	JOHNSON CONTROLS	0100	Repairs & Maintenance	\$ 710.51
14639088	1/22/2020	LINCOLN ELECTRIC COMPANY	0100	Materials And Supplies	\$ 539.10
14639089	1/22/2020	TIFFANY HAZLEWOOD	0100	Materials And Supplies	\$ 7.20
14639090	1/22/2020	INTNL BACCALAUREATE ORGANIZATION	0100	Conference,Workshop,Sem.	\$ 1,488.00
14639091	1/22/2020	ROSELLA ARCE	0100	Mileage	\$ 754.00
14639092	1/22/2020	THE HARTFORD	0100	All Other Local Revenue	\$ 5,762.80
14639093	1/22/2020	Alliance for African Assistance	0100	Professional/Consult Svs	\$ 938.25
14639094	1/22/2020	BARBARA CRISOSTOMO	0100	Mileage	\$ 81.66
14639095	1/22/2020	TELEMETRYAPP SERVICES INC	0100	Computer Licensing	\$ 3,600.00
14639096	1/22/2020	AMY R. HURST	0100	Mileage	\$ 24.94
14639097	1/22/2020	SSID #6151662494	0100	Pay In Lieu Of Transp>	\$ 1,145.50
14639098	1/22/2020	BRIGHTVIEW TREE CARE SERVICES	0100	Other Serv.& Oper.Exp.	\$ 780.00
14639099	1/22/2020	VECTOR RESOURCES, INC.	2139	Equipment	\$ 64,888.56
14639100	1/22/2020	DEBBIE KELLY	0100	Conference,Workshop,Sem.	\$ 29.00
14639101	1/22/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 257.09
14639102	1/22/2020	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies	\$ 343.27
14639103	1/22/2020	JANNA KENNEDY	0100	Mileage	\$ 135.14
14639104	1/22/2020	DOMINO EVENTS	0100	Conference,Workshop,Sem.	\$ 500.00
14639105	1/22/2020	Sheri Lee	1300	Food Service Sales Oc	\$ 50.00
14639106	1/22/2020	TAYLOR, SHANNON	0100	Conference,Workshop,Sem.	\$ 299.22
14639107	1/22/2020	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 21.46
14639108	1/22/2020	ADORAMA CAMERA INC	0100	Non-Capitalized Equipment	\$ 186.00
14639109	1/22/2020	MCGRAW-HILL SCHOOL EDUC HOLDINGS LLC	0100	Computer Licensing	\$ 630.00
14639110	1/22/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 3,782.35
14639111	1/22/2020	ATLAS PUMPING SERVICES	0100	Repairs & Maintenance	\$ 300.00
14639112	1/22/2020	RICHARD AYALA	0100	Mileage	\$ 89.32
14639113	1/22/2020	COSTCO CARLSBAD	0100	Materials And Supplies	\$ 177.99
14639114	1/22/2020	KELLY DUNN	0100	Mileage	\$ 279.56
14639115	1/22/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 117.95
14639116	1/22/2020	FLINN SCIENTIFIC INC	0100	Materials And Supplies	\$ 795.38
14639117	1/22/2020	KAREN GEASLIN	0100	Mileage	\$ 54.52
14639118	1/22/2020	GRAINGER	0100	Materials And Supplies	\$ 24.40
14639119	1/22/2020	LAB AIDS	0100	Communications-Postage	\$ 225.06
14639120	1/22/2020	SSID#9162199451	0100	Mediation Settlements	\$ 107,032.14
14639121	1/22/2020	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 281.40
14639122	1/22/2020	LEADERSHIP ASSOCIATES	0100	Conference,Workshop,Sem.	\$ 2,500.00
14639123	1/22/2020	OCEANSIDE TRANSMISSION	0100	Repairs-Vehicles	\$ 3,046.95
14639124	1/22/2020	SCHOLASTIC MAGAZINES	0100	Materials And Supplies	\$ 158.40
14639125	1/22/2020	JOHNSON CONTROLS	0100	Repairs & Maintenance	\$ 1,103.24
14639126	1/22/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 2,065.78
14639127	1/22/2020	SWRCB	2139	New Construction	\$ 526.00
14639128	1/22/2020	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 773.35
14639129	1/22/2020	XEROX CORPORATION	0100	Copy Charges	\$ 6,450.33
				Rents & Leases	\$ 4,804.20
14639785	1/23/2020	HOWARD E NYHART CO INC.	0100	Professional/Consult Svs	\$ 4,000.00

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14639786	1/23/2020	SSID #7240596603	0100	Mediation Settlements	\$ 33,711.32
14639787	1/23/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 159.37
14639788	1/23/2020	Elizabeth Shany	6730	Other Serv.& Oper.Exp.	\$ 5,435.91
14639789	1/23/2020	AMAZON CAPITAL SERVICES, INC.	0100	Books Other Than Textbooks	\$ 511.20
				Materials And Supplies	\$ 1,637.21
14639790	1/23/2020	Fred Finch Youth Center	0100	Sub/Other Contr-Nps	\$ 3,035.64
14639791	1/23/2020	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 285.72
14639792	1/23/2020	INST FOR EFFECTIVE EDUCATION	0100	Other Contr-N.P.S.	\$ 15,199.60
				Sub/Other Contr-Nps	\$ 7,642.83
14639793	1/23/2020	MATHESON TRI-GAS INC	0100	Materials And Supplies	\$ 1,263.57
14639794	1/23/2020	MAXIM HEALTHCARE SERVICES INC	0100	Professional/Consult Svs	\$ 985.75
14639795	1/23/2020	OAK GROVE INSTITUTE	0100	Mental Health Svcs	\$ -
				Other Contr-N.P.S.	\$ 2,624.00
				Room & Board	\$ 9,858.22
				Sub/Room & Board	\$ 465.74
14639796	1/23/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 536.00
14639797	1/23/2020	MELISSA SAGE	0100	Conference,Workshop,Sem.	\$ 81.75
14639798	1/23/2020	SHELL CAR WASH & EXPRESS LUBE	0100	Fuel	\$ 113.65
				Materials And Supplies	\$ 616.86
14639799	1/23/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 126.71
14640336	1/24/2020	YVONNE DEL VALLE	0100	Conference,Workshop,Sem.	\$ 102.00
14640337	1/24/2020	MARY COURTNEY	0100	Other Serv.& Oper.Exp.	\$ 9.00
14640338	1/24/2020	C D L SERVICES INC	0100	Materials And Supplies	\$ 1,716.46
14640339	1/24/2020	Chelsea Pest & Termite Control	0100	Pest Control	\$ 125.00
14640340	1/24/2020	CW DRIVER LLC	2139	New Construction	\$ 1,529,631.10
14640341	1/24/2020	Sydney Wilkinson	0100	Mileage	\$ 48.49
14640342	1/24/2020	CINDY FRAZEE	0100	Mileage	\$ 255.20
14640343	1/24/2020	TINA DOUGLAS	0100	Mileage	\$ 88.16
14640344	1/24/2020	FITNESS DIRECT	0100	Non-Capitalized Equipment	\$ 5,004.99
14640345	1/24/2020	MONICA DAVEY	0100	Conference,Workshop,Sem.	\$ 45.82
14640346	1/24/2020	SARAH DIATTA	0100	Conference,Workshop,Sem.	\$ 20.12
14640347	1/24/2020	DOERRER, JENNIFER	0100	Conference,Workshop,Sem.	\$ 700.00
14640348	1/24/2020	Grants West Inc.	0100	Professional/Consult Svs	\$ 2,250.00
14640349	1/24/2020	REMINGTON, MICHAEL	0100	Conference,Workshop,Sem.	\$ 700.00
14640350	1/24/2020	ADVANCED CHEMICAL TRANSPORT	0100	Repairs & Maintenance	\$ 3,301.10
14640351	1/24/2020	ADVANTAGE PAYROLL SERVICES	0100	Other Serv.& Oper.Exp.	\$ 342.13
14640352	1/24/2020	AFFORDABLE DRAIN SERVICE INC	0100	Repairs & Maintenance	\$ 650.00
14640353	1/24/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,717.54
14640354	1/24/2020	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 1,669.21
14640355	1/24/2020	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	0100	Conference,Workshop,Sem.	\$ 145.00
14640356	1/24/2020	CARMEN BLUM	0100	Mileage	\$ 117.16
14640357	1/24/2020	GUENEVERE BUTLER	0100	Conference,Workshop,Sem.	\$ 13.67
14640358	1/24/2020	CDW GOVERNMENT	0100	Materials And Supplies	\$ 429.38
				Non-Capitalized Tech Equipment	\$ 2,373.01
14640359	1/24/2020	CITY OF CARLSBAD	0100	Rents & Leases	\$ 4,274.00
14640360	1/24/2020	CENGAGE LEARNING, INC.	0100	Books Other Than Textbooks	\$ 365.81
14640361	1/24/2020	CINGLETREE LEARNING	0100	Computer Licensing	\$ 390.00
14640362	1/24/2020	D. A. D. ASPHALT, INC.	0100	Repairs & Maintenance	\$ 7,200.00
14640363	1/24/2020	ENCINITAS FORD	0100	Materials-Vehicle Parts	\$ 115.15
14640364	1/24/2020	FREDRICKS ELECTRIC INC	2139	New Construction	\$ 5,250.00
14640365	1/24/2020	EDWARD H. GERSTIN	0100	Materials And Supplies	\$ 79.60
14640366	1/24/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 2,116.51
14640367	1/24/2020	MCMaster-CARR SUPPLY CO.	0100	Materials And Supplies	\$ 23.16
14640368	1/24/2020	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 1,613.33
14640369	1/24/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Security Guard Contract	\$ 2,030.00
14640370	1/24/2020	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Professional/Consult Svs	\$ 2,625.54
14640371	1/24/2020	SPRINT	0100	Communications-Telephone	\$ 2,247.98
14640372	1/24/2020	STAPLES ADVANTAGE	2139	Equipment	\$ 2,684.72
14640373	1/24/2020	XEROX CORPORATION	0100	Copy Charges	\$ 80.40
14640375	1/24/2020	JUAN MANUEL ZAPATA	0100	Conference,Workshop,Sem.	\$ 92.10
14640792	1/27/2020	ENCINITAS FORD	0100	Materials-Vehicle Parts	\$ 323.94
14640793	1/27/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 3,303.11
14641217	1/28/2020	PESI	0100	Conference,Workshop,Sem.	\$ 659.97
14641218	1/28/2020	MIND RESEARCH INSTITUTE	0100	Computer Licensing	\$ 1,050.00
14641219	1/28/2020	VECTOR RESOURCES, INC.	0100	Computer Licensing	\$ 1,150.22
14641220	1/28/2020	Deaf Community Services of San Diego	0100	Professional/Consult Svs	\$ 3,745.00

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14641221	1/28/2020	AMAZON CAPITAL SERVICES, INC.	0100	Books Other Than Textbooks	\$ 17.34
				Materials And Supplies	\$ 1,792.61
14641222	1/28/2020	CDW GOVERNMENT	0100	Materials And Supplies	\$ 1,033.43
				Non-Capitalized Tech Equipment	\$ 17,001.40
14641223	1/28/2020	DEPENDABLE NURSING, LLC	0100	Professional/Consult Svs	\$ 3,262.83
14641224	1/28/2020	EN POINTE TECHNOLOGIES SALES LLC	0100	Computer Licensing	\$ 63,367.78
14641225	1/28/2020	GRAND PACIFIC CHARTER	0100	Subagreements For Services	\$ 5,154.00
14641226	1/28/2020	MRC360 AKA MR COPY	0100	Materials And Supplies	\$ 522.42
14641227	1/28/2020	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 3,804.93
14641228	1/28/2020	PERMA BOUND	0100	Books Other Than Textbooks	\$ 635.29
14641229	1/28/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 90.00
14641230	1/28/2020	SAN DIEGO FITNESS SERVICES	0100	Repairs & Maintenance	\$ 195.50
14641231	1/28/2020	SAN DIEGO SCENIC TOURS, INC.	0100	Fld. Trips By Prv. Contr	\$ 486.00
14641232	1/28/2020	SO-CAL DOMINOIDS	1300	Purchases Food	\$ 13,360.00
14641233	1/28/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 897.92
14641234	1/28/2020	SUN DIEGO CHARTER COMPANY	0100	Fld. Trips By Prv. Contr	\$ 893.02
14641235	1/28/2020	UNITED SITE SERVICES	0100	Other Serv.& Oper.Exp.	\$ 969.36
14641236	1/28/2020	VERIZON CELLULAR	0100	Communications-Telephone	\$ 1,221.92
14641237	1/28/2020	WARD'S SCIENCE	0100	Materials And Supplies	\$ 355.55
14641967	1/29/2020	JULIE GOLDBERG	0100	Conference,Workshop,Sem.	\$ 61.05
14641968	1/29/2020	M A Engineers Inc.	2139	New Construction	\$ 725.00
14641969	1/29/2020	BEACHSIDE MIRROR AND GLASS INC	0100	Repairs & Maintenance	\$ 1,108.51
14641970	1/29/2020	Specialized Education of CA	0100	Other Contr-N.P.S.	\$ 7,479.54
14641971	1/29/2020	MARK MILLER	0100	Mileage	\$ 75.63
14641972	1/29/2020	Marley Nelms	0100	Conference,Workshop,Sem.	\$ 80.50
14641973	1/29/2020	SSID #9474092886	0100	Mediation Settlements	\$ 11,000.00
14641975	1/29/2020	ATCHISON, DAVID	6730	Other Serv.& Oper.Exp.	\$ 200.00
14641976	1/29/2020	Community Transition Academy	0100	Other Contr-N.P.S.	\$ 3,188.00
				Sub/Other Contr-Nps	\$ 4,708.00
14641977	1/29/2020	Community Transition Academy	0100	Other Contr-N.P.S.	\$ 3,004.00
				Sub/Other Contr-Nps	\$ 944.00
14641978	1/29/2020	ENCINITAS CUSTOM UPHOLSTERY	0100	Repairs-Vehicles	\$ 350.00
14641979	1/29/2020	SSID # 9170140061	0100	Other Serv.& Oper.Exp.	\$ 1,000.00
14641980	1/29/2020	NOVA ENGINEERING, INC.	2139	New Construction	\$ 2,420.00
14641981	1/29/2020	ADVANCED WEB OFFSET	0100	Printing	\$ 1,157.73
14641982	1/29/2020	APPPERSON	0100	Materials And Supplies	\$ 103.73
14641983	1/29/2020	ARENSON OFFICE FURNITURE	2139	Equipment	\$ 368.29
14641984	1/29/2020	AREY JONES ED SOLUTIONS	0100	Non-Capitalized Tech Equipment	\$ 33,548.58
14641985	1/29/2020	BANYAN TREE EDUCATIONAL SERVICES, INC.	0100	Other Contr-N.P.S.	\$ 5,291.92
				Sub/Other Contr-Nps	\$ 5,366.96
14641986	1/29/2020	BIO RAD LABORATORIES	0100	Materials And Supplies	\$ 176.63
14641987	1/29/2020	C.A.S.H.	0100	Conference,Workshop,Sem.	\$ 5,780.00
14641988	1/29/2020	CDW GOVERNMENT	0100	Materials And Supplies	\$ 494.57
14641989	1/29/2020	CONSULTING & INSPECTION SVCS	2139	New Construction	\$ 19,668.00
14641990	1/29/2020	DAVIS DEMOGRAPHICS & PLANNING	2519	Professional/Consult Svs	\$ 2,550.00
14641991	1/29/2020	THERESE DOYLE	0100	Mileage	\$ 9.28
14641992	1/29/2020	FREE FORM CLAY & SUPPLY	0100	Materials And Supplies	\$ 273.56
14641993	1/29/2020	GRAINGER	0100	Materials And Supplies	\$ -
				Non-Capitalized Equipment	\$ 1,992.70
14641994	1/29/2020	SSID #9474092886	0100	Mediation Settlements	\$ 5,500.00
14641995	1/29/2020	LLOYD PEST CONTROL	1300	Other Serv.& Oper.Exp.	\$ 1,164.00
14641996	1/29/2020	MISSION FEDERAL CREDIT UNION	0100	Materials And Supplies	\$ 11,886.59
14641997	1/29/2020	MRC360 AKA MR COPY	0100	Materials And Supplies	\$ 633.57
14641998	1/29/2020	New Haven Youth & Family Services	0100	Other Contr-N.P.A.	\$ 3,406.45
14641999	1/29/2020	NINYO & MOORE	2139	New Construction	\$ 10,447.00
14642000	1/29/2020	RICHARD ROBINETTE	0100	Conference,Workshop,Sem.	\$ 700.00
14642001	1/29/2020	ROESLING NAKAMURA	2139	Improvements	\$ 7,133.50
14642002	1/29/2020	Specialized Education of Ca, Inc.	0100	Other Contr-N.P.S.	\$ 4,093.78
				Sub/Other Contr-Nps	\$ 192.92
14642003	1/29/2020	STAPLES ADVANTAGE	1300	Materials And Supplies	\$ 58.38
14642004	1/29/2020	CA DEPT TAX AND FEE ADMINISTRATION	0100	Fees - Business, Admission,Etc	\$ 71.55
14642005	1/29/2020	T E R I INC	0100	Other Contr-N.P.S.	\$ 6,055.76
				Sub/Other Contr-Nps	\$ 18,639.41
14642006	1/29/2020	TWINING, INC.	2139	New Construction	\$ 2,260.00
14642007	1/29/2020	VISTA HILL	0100	Mental Health Svcs	\$ 2,469.00
				Sub/Mental Health Svcs	\$ 22,221.00

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14642008	1/29/2020	XEROX CORPORATION	0100	Copy Charges	\$ 312.03
				Rents & Leases	\$ 412.68
14642512	1/30/2020	KELLY PAPER	0100	Materials And Supplies	\$ 3,426.45
14642513	1/30/2020	BURNHAM BENEFITS INSURANCE SERVICES	0100	Professional/Consult Svcs	\$ 7,083.33
14642514	1/30/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 1,432.02
			1300	Materials And Supplies	\$ 277.45
14642515	1/30/2020	AT&T	0100	Communications-Telephone	\$ 24,169.88
14642516	1/30/2020	AMAZON CAPITAL SERVICES, INC.	0100	Books Other Than Textbooks	\$ 295.29
				Materials And Supplies	\$ 729.56
14642517	1/30/2020	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 77,905.82
14642518	1/30/2020	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00
14642519	1/30/2020	CA AIR COMPRESSOR	0100	Repairs & Maintenance	\$ 1,625.73
14642520	1/30/2020	COSTCO CARLSBAD	0100	Refreshments	\$ 323.85
14642521	1/30/2020	FEDEX	0100	Communications-Postage	\$ 8.88
14642522	1/30/2020	FREDRICKS ELECTRIC INC	0100	Other Serv.& Oper.Exp.	\$ 9,290.00
14642523	1/30/2020	GRAINGER	0100	Materials And Supplies	\$ -
				Non-Capitalized Equipment	\$ 641.00
14642524	1/30/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 168.80
14642525	1/30/2020	MATCH POINT TENNIS COURTS, INC	0100	Other Serv.& Oper.Exp.	\$ 340.00
14642526	1/30/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 536.00
14642527	1/30/2020	SHELL CAR WASH & EXPRESS LUBE	0100	Fuel	\$ 91.37
				Materials And Supplies	\$ 608.32
14642528	1/30/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,859.83
14643036	1/31/2020	DAVID SAMUELSON	0100	Mileage	\$ 57.72
14643037	1/31/2020	LUNA GRILL	0100	Refreshments	\$ 247.61
14643038	1/31/2020	MERCER BARROWS III	0100	Conference,Workshop,Sem.	\$ 45.47
14643039	1/31/2020	MARK MILLER	0100	Materials And Supplies	\$ 71.05
14643040	1/31/2020	Chelsea Pest & Termite Control	0100	Pest Control	\$ 75.00
14643041	1/31/2020	FULL CIRCLE PADDING INC	0100	Materials And Supplies	\$ 99.66
14643042	1/31/2020	HAMEL INTERIORS INC	0100	Materials And Supplies	\$ 23,394.38
14643043	1/31/2020	VISTA PAINT CORPORATION	0100	Materials And Supplies	\$ 214.05
14643044	1/31/2020	C.P.L. Cable, Pipe - Leak Detection	0100	Other Serv.& Oper.Exp.	\$ 580.00
14643045	1/31/2020	KELLY PAPER	0100	Materials And Supplies	\$ 2,890.50
14643046	1/31/2020	BIOLOGY PRODUCTS	0100	Materials And Supplies	\$ 731.09
14643047	1/31/2020	SSID #7187107116	0100	Mediation Settlements	\$ 8,006.00
				Other Serv.& Oper.Exp.	\$ 1,500.00
14643048	1/31/2020	WELLNESS TOGETHER INC	0100	Conference,Workshop,Sem.	\$ 1,355.91
14643049	1/31/2020	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies	\$ 497.05
14643050	1/31/2020	FLUENCY MATTERS	0100	Books Other Than Textbooks	\$ 327.11
14643051	1/31/2020	URBANE CAFE	0100	Refreshments	\$ 651.80
14643052	1/31/2020	BARTSCH, ANN	0100	Athletic Post-Season Travel	\$ 34.09
14643053	1/31/2020	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 333.15
14643054	1/31/2020	AP* BY THE SEA	0100	Prepaid Expenditures (Expenses	\$ 795.00
14643055	1/31/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 1,116.76
14643056	1/31/2020	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 2,721.60
14643057	1/31/2020	BERT'S OFFICE TRAILERS	0100	Rents & Leases	\$ 144.39
14643058	1/31/2020	BIO RAD LABORATORIES	0100	Materials And Supplies	\$ 176.63
14643059	1/31/2020	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 1,373.81
14643060	1/31/2020	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 198.83
14643061	1/31/2020	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 1,897.80
14643062	1/31/2020	CULVER-NEWLIN INC	2139	Equipment	\$ 6,738.52
14643063	1/31/2020	DELL MARKETING LP	0100	Computer Licensing	\$ 8,489.58
14643064	1/31/2020	EDCO DISPOSAL CORPORATION	0100	Rubbish Disposal	\$ 7,066.11
14643065	1/31/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 1,399.85
14643066	1/31/2020	SSID# 6135204734	0100	Mediation Settlements	\$ 8,957.50
14643067	1/31/2020	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 308.70
14643068	1/31/2020	SIEMENS INDUSTRY, INC.	0100	Other Serv.& Oper.Exp.	\$ 30,801.00
14643069	1/31/2020	SC FUELS	0100	Fuel	\$ 30,064.59
14643070	1/31/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,095.65
14643071	1/31/2020	STEVEN SMITH LANDSCAPE, INC.	0100	Other Serv.& Oper.Exp.	\$ 17,280.00
14643072	1/31/2020	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 230.97
14643073	1/31/2020	WESTBERG & WHITE, INC.	2139	New Construction	\$ 29,946.70
14643074	1/31/2020	XEROX CORPORATION	0100	Copy Charges	\$ 3,100.89
				Rents & Leases	\$ 2,052.92
14643555	2/3/2020	Daily Journal Corporation	0100	Advertising	\$ 171.60
14643556	2/3/2020	RICO'S TACO SHOP	0100	Refreshments	\$ 265.07

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14643557	2/3/2020	C D L SERVICES INC	0100	Materials And Supplies	\$ 1,716.46
14643558	2/3/2020	NORTHSTAR AV LLC	0100	Materials And Supplies	\$ 709.00
14643559	2/3/2020	KATIE BENDIX	0100	Conference,Workshop,Sem.	\$ 392.59
14643560	2/3/2020	BKM OFFICEWORKS LLC	0100	Professional/Consult Svs	\$ 1,440.00
14643561	2/3/2020	KIMBERLY HANCOCK	0100	Computer Licensing	\$ 99.00
14643562	2/3/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 549.20
			1300	Materials And Supplies	\$ 229.45
14643563	2/3/2020	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies	\$ 2,570.67
14643564	2/3/2020	CATE	0100	Conference,Workshop,Sem.	\$ 1,265.00
14643565	2/3/2020	AIGA	0100	Conference,Workshop,Sem.	\$ 1,375.00
14643566	2/3/2020	ASHBY, JAKE	0100	Conference,Workshop,Sem.	\$ 279.20
14643567	2/3/2020	Kelly Corbet	1300	Food Service Sales Dno	\$ 40.50
14643568	2/3/2020	Michele Grust	1300	Food Service Sales Tp	\$ 355.00
14643569	2/3/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 133.02
14643570	2/3/2020	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 132.21
14643571	2/3/2020	APPERSON	0100	Materials And Supplies	\$ 1,311.56
14643572	2/3/2020	AZTEC TECHNOLOGY CORP	0100	Non-Capitalized Equipment	\$ 3,695.83
14643573	2/3/2020	GUENEVERE BUTLER	0100	Mileage	\$ 43.70
14643574	2/3/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 163.07
14643575	2/3/2020	AERIES SOFTWARE	0100	Conference,Workshop,Sem.	\$ 400.00
14643576	2/3/2020	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 242.16
14643577	2/3/2020	Tina Peterson	0100	Conference,Workshop,Sem.	\$ 107.85
14643578	2/3/2020	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 356.33
				Water	\$ 627.08
14643579	2/3/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 2,340.00
14643580	2/3/2020	MARITZA SANTANDER	0100	Conference,Workshop,Sem.	\$ 77.05
14643581	2/3/2020	TOP OF THE BAGEL	1300	Refreshments	\$ 33.00
14644012	2/4/2020	SITEONE LANDSCAPE SUPPLY	0100	Materials And Supplies	\$ 2,450.51
14644013	2/4/2020	NUTRIEN AG SOLUTIONS INC	0100	Materials And Supplies	\$ 128.22
14644014	2/4/2020	Positive Adventures, LLC	0100	Professional/Consult Svs	\$ 2,000.00
14644015	2/4/2020	AMAZON CAPITAL SERVICES, INC.	0100	Books Other Than Textbooks	\$ 218.48
				Materials And Supplies	\$ 1,137.86
14644016	2/4/2020	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 52.47
14644017	2/4/2020	WEX BANK	0100	Fuel	\$ 243.18
14644018	2/4/2020	CULVER-NEWLIN INC	2109	Improvements	\$ 3,632.66
14644019	2/4/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 227.42
14644020	2/4/2020	GOPHER SPORT	0100	Materials And Supplies	\$ 155.09
14644021	2/4/2020	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 88.89
14644022	2/4/2020	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 12,312.58
14644024	2/4/2020	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 933.86
14644025	2/4/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	1300	Materials And Supplies	\$ 77.58
14644026	2/4/2020	SCHOOL HEALTH CORPORATION	0100	Materials And Supplies	\$ 1,085.99
14644027	2/4/2020	SC FUELS	0100	Fuel	\$ 279.29
14644028	2/4/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 253.05
14644726	2/5/2020	THE FRUTH GROUP INC	0100	Rents & Leases	\$ 123.69
14644727	2/5/2020	Harbottle Law Group	0100	Legal Expense	\$ 5,561.51
14644728	2/5/2020	SITEONE LANDSCAPE SUPPLY	0100	Materials And Supplies	\$ 140.45
14644729	2/5/2020	CORONADO ARTS EDUCATION FOUNDATION	0100	Conference,Workshop,Sem.	\$ 1,150.00
14644730	2/5/2020	BREAKOUT EDU	0100	Materials And Supplies	\$ 294.94
14644731	2/5/2020	DANNIS WOLIVER KELLEY	0100	Legal Expense	\$ 7,359.00
14644732	2/5/2020	AMERICAN RED CROSS	0100	Computer Licensing	\$ 1,600.00
14644733	2/5/2020	KELLY PAPER	0100	Materials And Supplies	\$ 1,142.15
14644734	2/5/2020	MAILFINANCE	0100	Rents & Leases	\$ 1,056.55
14644735	2/5/2020	BIOZONE CORPORATION	0100	Materials And Supplies	\$ 993.12
14644736	2/5/2020	ROBERT A. HALEY	0100	Conference,Workshop,Sem.	\$ 117.30
14644737	2/5/2020	DAWN CAMPBELL	0100	Mileage	\$ 38.30
14644738	2/5/2020	MONICA ESPINOZA	1300	Mileage	\$ 18.98
14644739	2/5/2020	FBC DENTAL	0100	Health & Welfare Benefits, cla	\$ 1,036.54
14644740	2/5/2020	MES VISION	0100	Health & Welfare Benefits, cla	\$ 20.44
14644741	2/5/2020	VEBA	0100	Health & Welfare Benefits, cla	\$ 8,184.00
14644742	2/5/2020	Voiance Language Services, LLC	0100	Professional/Consult Svs	\$ 25.00
14644743	2/5/2020	VAUGHN, BRITTNEY	1300	Mileage	\$ 96.60
14644744	2/5/2020	OFFICE & ERGONOMIC SOLUTIONS INC	0100	Materials And Supplies	\$ 1,032.27
14644745	2/5/2020	Freshworks, Inc.	0100	Computer Licensing	\$ 14,340.00
14644746	2/5/2020	MULLEN, LEONA	0100	Conference,Workshop,Sem.	\$ 16.33
14644747	2/5/2020	AP* BY THE SEA	0100	Conference,Workshop,Sem.	\$ 795.00

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WARRANT REPORT FROM 01/07/20 THROUGH 02/22/19

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14644748	2/5/2020	JOHN ADDLEMAN	0100	Mileage	\$ 432.74
14644749	2/5/2020	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 345.34
14644750	2/5/2020	AREY JONES ED SOLUTIONS	0100	Non-Capitalized Tech Equipment	\$ 39,428.75
14644751	2/5/2020	ATKINSON, ANDELSON, LOYA, RUUD & ROMO	0100	Legal Expense	\$ 645.40
14644752	2/5/2020	CDE FOUNDATION	0100	Conference,Workshop,Sem.	\$ 3,800.00
14644753	2/5/2020	CA DEPT OF EDUCATION	1300	Purchases Food	\$ 145.35
14644754	2/5/2020	CAROLINA BIOLOGICAL SUPPLY CO	0100	Materials And Supplies	\$ 422.08
14644755	2/5/2020	CENGAGE LEARNING INC. / GALE	0100	Computer Licensing	\$ 50.00
14644756	2/5/2020	ANIXTER, INC	0100	Materials And Supplies	\$ 765.94
14644757	2/5/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 214.33
14644758	2/5/2020	SCOTT FROESE	0100	Mileage	\$ 74.24
14644759	2/5/2020	GOLD STAR FOODS	0100	Materials And Supplies	\$ 10.78
14644760	2/5/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 718.64
14644761	2/5/2020	JENNIFER MCCLUAN	0100	Mileage	\$ 47.73
14644762	2/5/2020	NCTD	0100	Fees - Business, Admission,Etc	\$ 505.00
14644763	2/5/2020	PROCURETECH	0100	Materials And Supplies	\$ 200.42
14644764	2/5/2020	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 439.89
14644765	2/5/2020	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Fees - Business, Admission,Etc	\$ 250.00
14644766	2/5/2020	SAROYAN LUMBER	0100	Materials And Supplies	\$ 2,997.19
14644767	2/5/2020	SCHOOL SERVICES OF CALIFORNIA, INC.	0100	Professional/Consult Svs	\$ 325.00
14644768	2/5/2020	SCHOOL SPECIALTY PLANNING &	0100	Materials And Supplies	\$ 3,259.43
14644769	2/5/2020	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 1,797.26
				Refreshments	\$ 151.09
14644770	2/5/2020	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 236.00
14644771	2/5/2020	ALBERTSONS SAFEWAY	0100	Materials And Supplies	\$ 508.62
14645533	2/6/2020	PC & MAC EXCHANGE	0100	Materials And Supplies	\$ 145.46
14645534	2/6/2020	LAUNDRY LADIES, INC.	0100	Other Serv.& Oper.Exp.	\$ 102.50
14645535	2/6/2020	SOUL CHARTER SCHOOL	0100	Trfr To Cht Sch In Lieu Proptx	\$ 59,015.88
14645536	2/6/2020	DUDS BY DUDES, LLC	0100	Materials And Supplies	\$ 1,427.69
14645537	2/6/2020	ROYAL LINES CHARTERS LLC	0100	Subagreements For Services	\$ 5,509.50
14645538	2/6/2020	KELLY BORDERS	0100	Mileage	\$ 172.26
14645539	2/6/2020	RMC Health	0100	Computer Licensing	\$ 2,500.00
14645540	2/6/2020	OFFICE & ERGONOMIC SOLUTIONS INC	0100	Materials And Supplies	\$ 338.05
14645541	2/6/2020	RICHARD AYALA	0100	Mileage	\$ 73.60
14645542	2/6/2020	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 377.33
14645543	2/6/2020	CDW GOVERNMENT	0100	Computer Licensing	\$ 13,504.75
14645544	2/6/2020	TCG ADMINISTRATORS/CALSTRS	0100	Professional/Consult Svs	\$ 692.00
14645545	2/6/2020	WEX BANK	0100	Fuel	\$ 141.48
				Other Serv.& Oper.Exp.	\$ -
14645546	2/6/2020	CULVER-NEWLIN INC	2139	Equipment	\$ 283.54
14645547	2/6/2020	DIGITAL NETWORKS GROUP, INC.	2519	Non-Capitalized Tech Equipment	\$ 4,478.13
14645548	2/6/2020	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 17,997.23
14645549	2/6/2020	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 177.78
14645550	2/6/2020	PITSCO, INC.	0100	Materials And Supplies	\$ 276.72
14645551	2/6/2020	IXL LEARNING	0100	Computer Licensing	\$ 479.00
14645552	2/6/2020	ITHAKA	0100	Computer Licensing	\$ 1,560.00
14645553	2/6/2020	MISSION LINEN SUPPLY	0100	Materials And Supplies	\$ 645.58
				Other Serv.& Oper.Exp.	\$ 951.88
14645556	2/6/2020	MRC360 AKA MR COPY	0100	Materials And Supplies	\$ 68.21
14645557	2/6/2020	PROCURETECH	0100	Materials And Supplies	\$ 731.82
14645558	2/6/2020	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 109.80
14645559	2/6/2020	SAN DIEGO SCENIC TOURS, INC.	0100	Fld. Trips By Prv. Contr	\$ 3,071.50
14645560	2/6/2020	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 200.99
14645561	2/6/2020	RUSSELL SIGLER INC	0100	Materials And Supplies	\$ 95.42
14645562	2/6/2020	CA DEPT TAX AND FEE ADMINISTRATION	0100	Fees - Business, Admission,Etc	\$ 1,569.46
14645563	2/6/2020	STATE WATER RESOURCES	0100	Fees - Business, Admission,Etc	\$ 150.00
14645564	2/6/2020	SUN DIEGO CHARTER COMPANY	0100	Fld. Trips By Prv. Contr	\$ 717.26
14645565	2/6/2020	XEROX CORPORATION	0100	Copy Charges	\$ 1,198.62
				Rents & Leases	\$ 6,935.41
14646227	2/7/2020	MARTHA HUTCHINSON	0100	Refreshments	\$ 556.92
14646228	2/7/2020	NEWSELA	0100	Computer Licensing	\$ 5,500.00
14646229	2/7/2020	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 102.39
14646230	2/7/2020	RUTH MAGNUSON	0100	Conference,Workshop,Sem.	\$ 88.65
14646231	2/7/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 467.32
14646232	2/7/2020	LAURENCE TRUPE	0100	Conference,Workshop,Sem.	\$ 18.65
14646233	2/7/2020	NORTHSTAR AV LLC	0100	Materials And Supplies	\$ 3,804.65

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14646234	2/7/2020	Shaw HR Consulting, Inc.	0100	Professional/Consult Svs	\$ 160.00
14646235	2/7/2020	UNITED REFRIGERATION INC	0100	Materials And Supplies	\$ 313.77
14646236	2/7/2020	ROBERT A. HALEY	0100	Conference,Workshop,Sem.	\$ 31.20
14646237	2/7/2020	KATIE BENDIX	0100	Conference,Workshop,Sem.	\$ 792.10
14646238	2/7/2020	MAUREEN MUIR	0100	Conference,Workshop,Sem.	\$ 32.02
14646239	2/7/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 453.68
14646240	2/7/2020	SAN DIEGO COUNTY RECORDER	2139	New Construction	\$ 201.00
14646241	2/7/2020	AUTOMATIC ICE MAKERS	0100	Non-Capitalized Equipment	\$ 1,786.60
14646242	2/7/2020	COLLINS, DONALD	0100	Refreshments	\$ 59.98
14646243	2/7/2020	Kenneth Easton	1300	Food Service Sales Ew	\$ 113.00
14646244	2/7/2020	CINDY BURNS	1300	Food Service Sales Tp	\$ 78.25
14646245	2/7/2020	JESSICA KREMS	1300	Food Service Sales Ew	\$ 150.00
14646246	2/7/2020	ADVANCED CHEMICAL TRANSPORT	0100	Hazardous Waste Disposal	\$ 1,952.01
14646247	2/7/2020	AFFORDABLE DRAIN SERVICE INC	0100	Repairs & Maintenance	\$ 228.00
14646248	2/7/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,579.75
14646249	2/7/2020	LAURA BENNETT	0100	Conference,Workshop,Sem.	\$ 26.00
14646250	2/7/2020	CDW GOVERNMENT	0100	Non-Capitalized Tech Equipment	\$ 43,049.95
14646251	2/7/2020	JUSTIN CONN	0100	Refreshments	\$ 204.00
14646252	2/7/2020	DATA RECOGNITION CORP.	0100	Materials And Supplies	\$ 5,403.30
14646253	2/7/2020	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 257.50
14646254	2/7/2020	SCOTT FROESE	0100	Mileage	\$ 66.70
14646255	2/7/2020	GRAINGER	0100	Materials And Supplies	\$ 622.99
14646256	2/7/2020	BETH HERGESHEIMER	0100	Conference,Workshop,Sem.	\$ 138.33
14646257	2/7/2020	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 777.90
14646258	2/7/2020	CAROLYN LEE	0100	Conference,Workshop,Sem.	\$ 29.70
14646259	2/7/2020	MAXIM HEALTHCARE SERVICES INC	0100	Professional/Consult Svs	\$ 2,957.25
14646260	2/7/2020	MISSION LINEN SUPPLY	0100	Other Serv.& Oper.Exp.	\$ 49.20
14646261	2/7/2020	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 13,744.90
14646262	2/7/2020	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 741.15
14646263	2/7/2020	PACWEST AIR FILTER	0100	Materials And Supplies	\$ 8,043.86
14646264	2/7/2020	Tina Peterson	0100	Materials And Supplies	\$ 50.00
14646265	2/7/2020	KATHY POTTER	0100	Materials And Supplies	\$ 38.77
14646266	2/7/2020	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 536.00
14646267	2/7/2020	CAROLINE ROBERTS	0100	Mileage	\$ 177.10
14646268	2/7/2020	ROESLING NAKAMURA	2139	Improvements	\$ 17,464.00
14646269	2/7/2020	SCHOOL FACILITY CONSULTANTS	2519	Professional/Consult Svs	\$ 1,947.50
14646270	2/7/2020	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 423.27
14646271	2/7/2020	STANDARD ELECTRONICS	0100	Non-Capitalized Equipment	\$ 190.00
14646272	2/7/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,486.72
14646273	2/7/2020	TREETOP PUBLISHING INC	0100	Materials And Supplies	\$ 139.43
14646274	2/7/2020	SAN DIEGO UNION TRIBUNE	2519	Advertising	\$ 567.68
14646819	2/10/2020	COSTCO CARMEL MTN RANCH	0100	Refreshments	\$ 243.24
14646820	2/10/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 63.81
14646821	2/10/2020	Deaf Community Services of San Diego	0100	Professional/Consult Svs	\$ 3,605.00
14646822	2/10/2020	GIBSON, KRISTIN	0100	Conference,Workshop,Sem.	\$ 89.66
14646823	2/10/2020	AT&T	0100	Communications-Telephone	\$ 41.04
14646824	2/10/2020	BIO RAD LABORATORIES	0100	Materials And Supplies	\$ 529.89
14646825	2/10/2020	COX COMMUNICATIONS	0100	Communications-Telephone	\$ 870.41
14646826	2/10/2020	IPROMOTEU	0100	Materials And Supplies	\$ 62.12
14646827	2/10/2020	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 52,360.38
14646828	2/10/2020	BETH HERGESHEIMER	0100	Conference,Workshop,Sem.	\$ 34.80
14646829	2/10/2020	LDP ASSOCIATES, INC.	0100	Repairs & Maintenance	\$ 7,765.18
14646830	2/10/2020	MCLOGAN SUPPLY CO	0100	Materials And Supplies	\$ 57.32
14646831	2/10/2020	ROESLING NAKAMURA	2519	Improvements	\$ 2,880.00
14646832	2/10/2020	SCHOOL OUTFITTERS	2139	Equipment	\$ 2,045.08
14646833	2/10/2020	DUDE SOLUTIONS, INC.	0100	Computer Licensing	\$ 11,605.80
14646834	2/10/2020	JOHNSON CONTROLS	0100	Repairs & Maintenance	\$ 1,441.62
14647314	2/11/2020	PHIL'S PHABULOUS PHOODS	1300	Purchases Food	\$ 5,940.00
14647315	2/11/2020	AMERICAN SCHOLASTIC ACHIEVEMENT LEAGUE	0100	Fees - Business, Admission,Etc	\$ 70.00
14647316	2/11/2020	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 590.74
14647317	2/11/2020	SITEONE LANDSCAPE SUPPLY	0100	Materials And Supplies	\$ 217.36
14647318	2/11/2020	Chelsea Pest & Termite Control	0100	Pest Control	\$ 375.00
14647319	2/11/2020	DANNIS WOLIVER KELLEY	0100	Legal Expense	\$ 9,715.50
14647320	2/11/2020	KELLY PAPER	0100	Materials And Supplies	\$ 1,293.70
14647321	2/11/2020	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 263.55
14647322	2/11/2020	GALASSO'S BAKERY	1300	Purchases Food	\$ 1,151.02

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WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14647323	2/11/2020	SUSAN BEACH	1300	Food Service Sales Cvms	\$ 120.25
14647324	2/11/2020	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 467.27
14647325	2/11/2020	AMAZON CAPITAL SERVICES, INC.	0100	Materials And Supplies	\$ 2,012.15
14647326	2/11/2020	ARENSON OFFICE FURNITURE	0100	Materials And Supplies	\$ 173.75
14647327	2/11/2020	AUTISM SPECTRUM	0100	Other Contr-N.P.A.	\$ 21,533.20
14647328	2/11/2020	COSTCO CARLSBAD	0100	Materials And Supplies	\$ 206.19
				Refreshments	\$ 403.08
14647329	2/11/2020	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 18.21
14647330	2/11/2020	K L M BIOSCIENTIFIC	0100	Materials And Supplies	\$ 21.55
14647331	2/11/2020	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 1,146.91
14647332	2/11/2020	P AND R PAPER SUPPLY CO.	1300	Purchases Supplies	\$ 2,102.08
14647333	2/11/2020	SMART AND FINAL STORES CORP	1300	Purchases Food	\$ 18.94
14647334	2/11/2020	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 1,066.32
14647335	2/11/2020	XEROX CORPORATION	0100	Copy Charges	\$ 616.66
				Rents & Leases	\$ 1,464.47
14648144	2/12/2020	COSTCO CARMEL MTN RANCH	0100	Materials And Supplies	\$ 40.54
14648145	2/12/2020	C D L SERVICES INC	0100	Materials And Supplies	\$ 428.95
14648146	2/12/2020	C.P.L. Cable, Pipe - Leak Detection	0100	Other Serv.& Oper.Exp.	\$ 4,295.00
14648147	2/12/2020	BURNHAM BENEFITS INSURANCE SERVICES	0100	Professional/Consult Svs	\$ 7,083.33
14648148	2/12/2020	ROBIN CARAFA	1300	Mileage	\$ 187.92
14648149	2/12/2020	Dawn Campbell,Custodian of Revolvng Cash	0100	All Other Local Revenue	\$ 9,377.53
				Bank Charges	\$ 53.27
				Conference,Workshop,Sem.	\$ 575.00
				Materials And Supplies	\$ 222.69
				Spec Ed Student Stipends	\$ 3,459.00
14648150	2/12/2020	ROBERT A. HALEY	0100	Conference,Workshop,Sem.	\$ 129.38
14648151	2/12/2020	BRIGHTVIEW TREE CARE SERVICES	0100	Other Serv.& Oper.Exp.	\$ 3,480.00
14648152	2/12/2020	BROOKE BRUHN	0100	Conference,Workshop,Sem.	\$ 27.95
				Mileage	\$ 42.92
14648153	2/12/2020	PRO INSTALLATIONS, INC.	0100	Repairs & Maintenance	\$ 7,128.00
14648154	2/12/2020	JERSEY MIKE'S	0100	Refreshments	\$ 419.21
14648155	2/12/2020	AT&T	0100	Communications-Telephone	\$ 47.62
14648156	2/12/2020	ADVANTAGE PAYROLL SERVICES	0100	Other Serv.& Oper.Exp.	\$ 962.66
14648157	2/12/2020	APPERSON	0100	Materials And Supplies	\$ 104.66
14648158	2/12/2020	B AND H PHOTO-VIDEO	0100	Materials And Supplies	\$ 3,016.15
				Non-Capitalized Equipment	\$ 3,018.09
14648159	2/12/2020	CATAPULT K12	0100	Consultants-Computer	\$ 20,250.00
14648160	2/12/2020	DIVISION OF THE STATE ARCHITECT	2139	New Construction	\$ 8,115.14
14648161	2/12/2020	ERICKSON-HALL CONSTRUCTION CO	2139	New Construction	\$ 171,636.33
14648162	2/12/2020	FREDRICKS ELECTRIC INC	2139	New Construction	\$ 2,774.00
14648163	2/12/2020	KAREN GEASLIN	0100	Mileage	\$ 75.90
14648164	2/12/2020	GOLD STAR FOODS	1300	Purchases Food	\$ 60,216.70
14648165	2/12/2020	HOLLANDIA DAIRY	1300	Purchases Food	\$ 7,552.94
				Refreshments	\$ 32.74
14648166	2/12/2020	JERSEY MIKE'S SUBS	0100	Refreshments	\$ 373.90
14648167	2/12/2020	LEGOLAND	0100	Fees - Business, Admission,Etc	\$ 470.00
14648168	2/12/2020	SHANNON MERIDETH	0100	Conference,Workshop,Sem.	\$ 73.70
14648169	2/12/2020	MOBILE MODULAR MANAGEMENT CORP	2139	New Construction	\$ 554.90
14648170	2/12/2020	NO CTY STUDENT TRANSPORTATION	0100	Subagreements For Services	\$ 5,750.10
14648171	2/12/2020	OGGI'S PIZZA	0100	All Other Local Revenue	\$ 183.63
14648172	2/12/2020	OLIVENHAIN MUNICIPAL WATER DST	0100	Water	\$ 4,102.68
14648173	2/12/2020	LAURA ROMANO	0100	Legal Expense	\$ 2,437.50
14648174	2/12/2020	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 825.57
14648175	2/12/2020	SANTA FE IRRIGATION DISTRICT	0100	Water	\$ 1,503.92
14648176	2/12/2020	TOP OF THE BAGEL	1300	Purchases Food	\$ 551.92
14648177	2/12/2020	VORTEX INDUSTRIES	0100	Other Serv.& Oper.Exp.	\$ -
				Repairs & Maintenance	\$ 320.00
14648178	2/12/2020	XEROX CORPORATION	1300	Copy Charges	\$ -
				Rents & Leases	\$ 215.75

Report Total

\$ 6,339,726.64

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CK NBR	DATE	NAME/VENDOR	DESCRIPTION	AMOUNT
	1/31/2020	CA BANK & TRUST	Service Charge: Dec 2019	24.98
11787	1/8/2020	SPCA/NC	2020 CSPCA CONFERENCE/JOHN BAIRD	575.00
11788	1/14/2020	SAN DIEGUITO UHSD	Workability, TPP, Bank Fee	3,487.44
11789	1/15/2020	BREANNA BASSETT	PETTY CASH: ATP - LCC	51.51
11790	1/15/2020	SUSAN WINGATE	PETTY CASH: TAP -LCC	30.74
11791	1/28/2020	Thomas Joseph Hartwig	Payroll: DEC 2019	2,542.86
11792	1/28/2020	Michael Devon Connelly	Payroll: Dec 2019	3,126.11
11793	1/31/2020	CAROLYN WONG	PETTY CASH: ATP LCC	71.46
11794	1/31/2020	ZACHARY PONDER	PETTY CASH: ATP LCC	68.98
11795	2/7/2020	RYLAND WICKMAN	PETTY CASH: TAP TPHS	309.17
11796	2/10/2020	Bryan Bostic	garn. release	538.25
11797	2/10/2020	JEANA HOLMAN	PAYROLL: DECEMBER 2019	3,450.60
11798	2/10/2020	ZACHARY PONDER	PETTY CASH: ATP LCC	14.75
11799	2/12/2020	SAN DIEGUITO UHSD	Workability, TPP, Bank Fee	2,869.73
				<u>\$ 17,161.58</u>

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF RESOLUTION APPROVING THE
ASSOCIATE MEMBERSHIP AGREEMENT JOINING
THE EDUCATION TECHNOLOGY JOINT POWERS
AUTHORITY (ED TECH JPA)**

EXECUTIVE SUMMARY

Along with other public agencies, such as school districts, community college districts, and county offices of education, San Dieguito Union High School District has been seeking methods to better address the procurement costs, data privacy protection, and pricing of its education software. The District has determined that entering into an Associate Membership Agreement with Education Technology Joint Powers Authority (Ed Tech JPA) to procure legally compliant and economically priced technology services and products, as well as the financial, technical and professional development services to support the successful implementation of products and services through Ed Tech JPA, is in the best interests of the District.

RECOMMENDATION:

It is recommended that the Board adopt the Resolution approving the Associate Membership Agreement Joining the Education Technology Joint Powers Authority (Ed Tech JPA).

FUNDING SOURCE:

Not Applicable.

RESOLUTION NUMBER _____

A RESOLUTION OF THE BOARD OF EDUCATION OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ADOPTING AND APPROVING THE ASSOCIATE MEMBERSHIP AGREEMENT JOINING THE EDUCATION TECHNOLOGY JOINT POWERS AUTHORITY

WHEREAS, San Dieguito Union High School District has been considering methods to better address the procurement costs, data privacy protection, and pricing of its education software, and;

WHEREAS, other California public agencies, such as school districts, community college districts, and county offices of education who have also considered these issues have determined that there is a need to form a coalition of public districts to acquire education technology and services for use at their respective facilities, and;

WHEREAS, Title 1, Division 7, Chapter 5, Article 1, (Section 6500 et seq.) of the Government Code authorizes joint exercise by two or more public agencies of any power common to them, and;

WHEREAS, California law enables school districts, county superintendent of schools, community college districts, and joint power agencies to actively control procurement and privacy terms and to acquire educational software and services for use at their respective facilities, and to establish a coalition to accomplish those ends; and

WHEREAS, the Irvine Unified School District, Capistrano Unified School District, Fullerton Unified School District, and the Clovis Unified School District and have formed the Education Technology Joint Powers Authority (Ed Tech JPA), a California joint powers authority, and have agreed to be the Founding Members of Ed Tech JPA, and appointed their respective District's Chief Technology Officer, Chief Business Official, or person with equivalent duties and background, to serve as a member of the Ed Tech JPA Board; and

WHEREAS, the governing Board of San Dieguito Union High School District ("District") has considered the proposed Associate Member Agreement under which the District will become an associate member of Education Technology JPA; and

WHEREAS, the District has determined that entering into an Associate Membership Agreement to avail the District to the benefits of the Ed Tech JPA, including obtaining legally compliant and economically priced technology services and products, as well as the financial, technical and professional development services to support the successful implementation of products and services purchased through a JPA, is in the best interests of the District.

NOW THEREFORE BE IT RESOLVED THAT:

1. The Governing Board of San Dieguito Union High School District hereby declares and formally approves its membership in Ed Tech JPA, a California Joint Powers Authority, and instructs its duly authorized agent to execute and deliver on its behalf any necessary or appropriate documents to carry out the intent of this resolution, including the Ed Tech JPA Associate Membership Agreement and any agreements necessary or appropriate to participate in Ed Tech JPA programs.

2. The Governing Board authorizes the Superintendent or designee to appoint District's technology or business services department, or person with equivalent duties and background in education technology procurement, who shall serve as the authorized representative to the JPA.

ADOPTED by the following called vote on this 27th day of February, 2020.

AYE:

NO:

ABSENT:

ABSTAIN:

By: _____
Board President

CERTIFICATION

I, _____, Secretary/Clerk to the Governing Board of the San Dieguito Union High School District, do hereby certify that the foregoing is a full, true, and correct copy of the resolution adopted by the said Board at a regular meeting thereof held at its regular place of meeting at the time and by the vote stated, which resolution is on file in the office of the said Board.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 11, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF COOPERATIVE PURCHASING
INSTRUMENTS / FACILITIES PLANNING &
CONSTRUCTION

EXECUTIVE SUMMARY

The California Department of General Services (DGS), through its Procurement Division (DGS-PD), helps to serve the public by providing a variety of commodities and services to state and local government agencies at prices which have been assessed to be fair, reasonable and competitive, including the California Multiple Award Schedules (CMAS).

Pursuant to District Board Policies 3310 and 3311/AR-1, Purchasing Procedures and Soliciting Bids, the Board passed a resolution on May 19, 2011 authorizing purchasing and contracting pursuant to award documents from the California Department of General Services Procurement Division California Multiple Award Schedules.

District Staff is seeking to add the following CMAS contracts to its list of approved contracts:

For the purchase, warranty and installation of floor coverings and related products:

Contract No: 4-19-72-0063A Shaw Industries, Inc.
Contract No: 4-19-72-0063D Carpet Resources, Inc.
Contract No: 4-18-00-0085B Mohawk Commercial, Inc.

For the purchase and warranty of Information Technology (IT) consulting services:

Contract No: 3-19-70-2070P Digital Networks Group, Inc.

In addition to CMAS awards, there are other cooperative purchasing instruments available to the District which have been competitively bid and conform to the requirements of the State of California's Public Contracting Code and the District's Purchasing Procedures and Policies. Staff is seeking approval to procure goods and services from such instruments as follows:

ITEM 9a-ix

For the purchase, warranty and installation of floor coverings and related products:

Contract No. R171702 Omnia Partners
RFP#080819 Mohawk Carpet Distribution, Inc.

For the purchase of printers, projectors, scanners, accessories, audio amplification products, interactive flat panel displays, video conferencing products, hardware, software, lecterns, charging carts, collaboration solutions, computer/classroom furniture, makerspace technology solutions, displays, handhelds, presentation accessories, related services and other branded products

PEPPM Product Line Bid – California:

Contract No: 529977-009 Epson America, Inc.
Contract No: 529561-004 Audio Enhancement
Contract No: 528899-111 Newline Interactive
Contract No: 528899-117 Panasonic System Solutions Company
Contract No: 528899-157 Spectrum Industries, Inc.
Contract No: 528899-181 View Sonic Corporation

District staff will evaluate the proposals submitted by these vendors on a case-by-case basis to determine if the fundamental purchasing principals to buy the proper product for the purpose required; have the product available when needed; buy the proper amount of the product; and pay the proper price for the product are met and that those proposals conform to the District's policies and procedures.

RECOMMENDATION:

It is recommended that the Board approve purchasing and contracting pursuant to the cooperative purchasing instruments as shown above.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 21, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Tiffany Hazlewood, Director of School & Student Services
Mark Miller, Deputy Superintendent

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF PARENT SETTLEMENT AND RELEASE AGREEMENT

EXECUTIVE SUMMARY

The attached Special Education Agreement report for Parent Settlement and Release Agreements summarizes one Settlement Agreement 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 9a-x

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 02/27/20

<u>Student #</u>	<u>Description of Services</u>	<u>Date Executed</u>	<u>Budget #</u>	<u>Amount</u>
2020-129PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2020-129PS for educationally related services from 10/19/17 through 01/20/20.	01/20/20	General Fund/ Restricted 01-00	\$16,500.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Cindy Frazee
Associate Superintendent, Human Resources

SUBMITTED BY: Robert A. Haley, Ed.D.
Superintendent

SUBJECT: APPROVAL/RATIFICATION OF
CERTIFICATED and CLASSIFIED
PERSONNEL REPORTS

EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board approval:

Certificated

Notices of Non-Reelection
Employment
Change in Assignment
Resignation
Leave of Absence

Classified

Employment
Change in Assignment
Leave of Absence
Release
Resignation

RECOMMENDATION:

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

FUNDING SOURCE:

General Fund

Exhibit B

BOARD OF TRUSTEES
OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

In the Matter of)
Release/Non-reelection of)
Temporary Certificated Employee)

WHEREAS, Education Code Section 44954(b) requires that the governing board shall notify a temporary employee, in a position requiring certification qualifications, of the decision to release/not reelect the employee from such a position for the next succeeding school year; and,

WHEREAS, the employees listed below are temporary employees in a position requiring certification qualifications; and,

WHEREAS, the Governing Board of the San Dieguito Union High School District has decided to release/not reelect those employees for the 2020-21 school year;

THEREFORE, BE IT RESOLVED, that the Board of Trustees of the San Dieguito Union High School District hereby directs that a notice of release be sent by the District to the following employees with an effective date of June 12, 2020:

- | | | |
|----------------------|----------------------|----------------------|
| 1. Employee #134186 | 2. Employee #154306 | 3. Employee #187364 |
| 4. Employee #197042 | 5. Employee #297075 | 6. Employee #314492 |
| 7. Employee #369595 | 8. Employee #409433 | 9. Employee #409902 |
| 10. Employee #416509 | 11. Employee #423985 | 12. Employee #468068 |
| 13. Employee #528390 | 14. Employee #474743 | 15. Employee #529004 |
| 16. Employee #475766 | 17. Employee #485927 | 18. Employee #537221 |
| 19. Employee #491374 | 20. Employee #501523 | 21. Employee #505945 |
| 22. Employee #509976 | 23. Employee #512122 | 24. Employee #515199 |
| 25. Employee #519528 | 26. Employee #522098 | 27. Employee #538473 |
| 28. Employee #543433 | 29. Employee #600765 | 30. Employee #526558 |

ITEM 9b-i

- | | | |
|-----------------------|-----------------------|-----------------------|
| 31. Employee #600990 | 32. Employee #601151 | 33. Employee #602062 |
| 34. Employee #602124 | 35. Employee #603792 | 36. Employee #604034 |
| 37. Employee #604328 | 38. Employee #604470 | 39. Employee #605691 |
| 40. Employee #605916 | 41. Employee #606338 | 42. Employee #606929 |
| 43. Employee #607524 | 44. Employee #607851 | 45. Employee #607988 |
| 46. Employee #608591 | 47. Employee #610427 | 48. Employee #611272 |
| 49. Employee #611309 | 50. Employee #613849 | 51. Employee #614086 |
| 52. Employee #614090 | 53. Employee #614112 | 54. Employee #626367 |
| 55. Employee #614128 | 56. Employee #614336 | 57. Employee #614718 |
| 58. Employee #614822 | 59. Employee #614994 | 60. Employee #615275 |
| 61. Employee #615377 | 62. Employee #615639 | 63. Employee #616470 |
| 64. Employee #616882 | 65. Employee #515034 | 66. Employee #618165 |
| 67. Employee #619091 | 68. Employee #619851 | 69. Employee #619949 |
| 70. Employee #620070 | 71. Employee #620993 | 72. Employee #622753 |
| 73. Employee #622815 | 74. Employee #622820 | 75. Employee #622840 |
| 76. Employee #622848 | 77. Employee #622859 | 78. Employee #623423 |
| 79. Employee #623427 | 80. Employee #623675 | 81. Employee #624928 |
| 82. Employee #625531 | 83. Employee #625550 | 84. Employee #626129 |
| 85. Employee #626133 | 86. Employee #626719 | 87. Employee #626923 |
| 88. Employee #628872 | 89. Employee #629497 | 90. Employee #629882 |
| 91. Employee #630349 | 92. Employee #630447 | 93. Employee #630497 |
| 94. Employee #630524 | 95. Employee #630810 | 96. Employee #630820 |
| 97. Employee #630824 | 98. Employee #630826 | 99. Employee #630864 |
| 100. Employee #630884 | 101. Employee #631128 | 102. Employee #631413 |
| 103. Employee #631717 | 104. Employee #631751 | 105. Employee #631933 |
| 106. Employee #634501 | 107. Employee #600638 | 108. Employee #635213 |
| 109. Employee #609847 | 110. Employee #632202 | 111. Employee #636020 |

The foregoing resolution was adopted by the Board of Trustees of the San Dieguito Union High School District of San Diego County at a regular meeting held on the 27th day of February, 2020.

PERSONNEL LIST

CERTIFICATED PERSONNEL

Non-Reelection of Temporary Certificated Employees

Request Board Approval to Distribute Annual Written Notices of Release/Non-reelection of Employment to current Temporary Certificated Employees, for the 2020-21 School Year.

Employment

1. **Kevin Goodenough**, 100% Temporary Teacher (science) at San Dieguito High School Academy for the 19-20 school year, effective 01/28/2020 through 06/12/2020.
2. **Alessandra Liem**, 20% Temporary Teacher (digital arts) at Oak Crest Middle School for the 19-20 school year, effective 01/28/2020 through 06/12/2020.
3. **John Pecoraro**, 33% Temporary Teacher (physical education) at San Dieguito High School Academy for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
4. **Alexandra Pop**, 100% Temporary Teacher (science) at Carmel Valley Middle School for the 19-20 school year, effective 02/05/2020 through 06/12/2020.
5. **John Pompeo**, 100% Temporary Teacher (Associated Student Body) at San Dieguito Union School Academy for the 19-20 school year, effective 01/24/2020 through 06/12/2020.

Change In Assignment

1. **Matthew Cunningham**, 60% Temporary Teacher (math) at La Costa Canyon High School (40%) and Oak Crest Middle School (20%) for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
2. **Lauren Heath**, 100% Temporary Teacher (social science) at Canyon Crest Academy for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
3. **Brandon Keller**, 60% Temporary Teacher (English) at Torrey Pines High School for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
4. **John Lumetta**, 100% Temporary Teacher (special education) at San Dieguito High School Academy for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
5. **Eric Presley**, 100% Temporary Teacher (digital arts) at Torrey Pines High School for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
6. **Caitlin Solomon**, 80% Temporary Teacher (English) at La Costa Canyon High School for the 19-20 school year, effective 01/27/2020 through 06/12/2020.
7. **Leonardo Velasco**, 100% Temporary Teacher (Spanish) at Canyon Crest Academy for the 19-20 school year, effective 01/27/2020 through 06/12/2020.

Resignation

1. **Renee Leslie**, 100% Temporary Teacher (science) at Carmel Valley Middle School, resignation from employment, effective 01/08/2020.
2. **Sasha Voigt**, 100% Teacher (science) at Diegueno Middle School, resignation from employment, effective 02/21/2020.

PERSONNEL LIST

CERTIFICATED PERSONNEL

Substitute Teachers

Allen, Blake, effective 01/13/2020
Chong, Helen, effective 01/13/2020
Davis, Laura, effective 02/04/2020
Guerin, Michelle, effective 01/13/2020
Holtkamp, Jamie, effective 1/13/2020
Iverson, Robert, effective 01/24/2020
Krynicky, Kylee, effective 01/30/2020
Murphy, Anna, effective 01/23/2020
Raschke, William, effective 01/23/2020
Segovia, Robin, effective 01/17/2020
Trujillo Shealy, Lydia, effective 01/24/2020

PERSONNEL LIST

CLASSIFIED PERSONNEL

Employment

1. **Classified Artist in Residence**, employment for the 2019-20 school year per attached supplement through 06/30/20.
2. **Classified A.V.I.D Tutors**, employment for the 2019-20 school year per attached supplement through 06/30/20.
3. **Classified Substitutes**, per attached supplement.
4. **Coaches**, employment for the 2019-20 school year per attached supplement through 06/30/20.
5. **Foote, Susan**, Learning Commons Technician I, SR40, 100.00% FTE, San Dieguito High School Academy, effective, 02/11/20.
6. **Romero, Cruz**, Grounds Supervisor, Supervisory SR6, 100.00% FTE, Facilities Department, effective 02/03/20.
7. **Zhang, Ruoyu**, Nutrition Services Assistant I, SR25, 31.25% FTE, Carmel Valley Middle School, effective 01/28/20.

Change in Assignment

1. **Dresti, Stephanie**, from Learning Commons Technician I, SR40, 100.00% FTE, Oak Crest Middle School to Learning Commons Technician II, SR42, 100.00% FTE, Oak Crest Middle School, effective 01/07/20.
2. **Leedy, Russell**, from Instructional Assistant-SpEd (NS), SR34, 48.75% FTE, Diegueno Middle School to 75.00% FTE, Carmel Valley Middle School, effective 02/18/20.
3. **Lopez, Javier**, from Grounds and Custodial Supervisor, Supervisory SR7, 100.00% FTE, Facilities Department to Custodial Supervisor, Supervisory SR6, 100.00% FTE, Facilities Department, effective 02/03/20.
4. **Madueno, Eufrazio**, from Custodian Floater, SR33, 100.00% FTE, Facilities Department to School Plant Supervisor-Middle School, SR39, 100.00% FTE, Oak Crest Middle School, effective 01/21/20.
5. **Magana, Norma**, from Custodian, SR32, 100.00% FTE, San Dieguito High School Academy to Nutrition Services Assistant I, SR25, 37.50% FTE, Oak Crest Middle School, effective 02/03/20.
6. **Raymond, Jacqueline**, from Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, Carmel Valley Middle School to unpaid status and 39 month re-employment list, effective 02/01/20.
7. **Uribe, Consuelo**, from Nutrition Services Assistant I, SR25, 37.50% FTE, Oak Crest Middle School to Nutrition Services Assistant I, SR25, 31.25%, Diegueno Middle School, effective 02/10/20.
8. **Van Winkle, Anne**, from Receptionist, SR32, 100.00% FTE, Canyon Crest Academy to Secretary, SR36, 100.00% FTE, Earl Warren Middle School, effective 02/18/20.

Leave of Absence

1. **Howard, Andrea**, Instructional Assistant-SpEd (NS), SR34, 37.50% FTE, Torrey Pines High School, requests a 100.00% Unpaid Leave of Absence effective 02/03/20 through 05/22/20.
2. **Magana, Vanessa**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, Carmel Valley Middle School, requests a 100.00% Unpaid Leave of Absence effective 01/09/20 through 02/28/20.

Release from Probation

1. **Employee Number 629-893**, Nutrition Services Assistant I, SR25, 31.25% FTE, Diegueno Middle School, effective 01/22/20.

Resignation

1. **Haught, Christina**, Budget Analyst, SR52, 100.00% FTE, District Office – Finance Department, for the purpose of retirement, effective 03/06/20.

Artist in Residence

Dycus, Susan, Choreographer, effective 01/27/2020

AVID Tutors

Chavez, Angel, Earl Warren Middle School, effective 01/07/2020

Zapata, Anthony, Oak Crest Middle School, effective 01/02/2020

Classified Substitutes

Dixon, Marissa, Instructional Assistant Special Education, effective 02/05/2020

Gonzalez, Edwin, Custodian, effective 02/06/2020

Ochoa, Juan, Custodian, effective 01/31/2020

Coaches

Canyon Crest Academy Walk-On

Liu, Oscar, Badminton, Varsity, Spring Season, effective 01/03/2020

Montgomery, Jeffery, Boys Tennis, Junior Varsity, Spring Season, effective 01/21/2020

Park, Hee Lang, Boys Volleyball, Junior Varsity, Spring Season, effective 01/28/2020

Tackabery, Tyler, Boys Volleyball, Junior Varsity Assistant, Spring Season, effective, 01/31/2020

La Costa Canyon High School Walk-On

Haight, Jillyan, Girls Lacrosse (50% Stipend), Varsity Assistant, Spring Season, effective 01/20/2020

Jaynes, Natalie, Gymnastics (50% Stipend), Varsity, Spring Season, effective 01/28/2020

Labar, Reed, Baseball, Freshmen Assistant, Spring Season, effective 01/31/2020

McNaught-Davey Hess, Michaela, Gymnastics (50% Stipend), Varsity, Spring Season, effective 01/28/2020

Morrison, Robert, Boys Lacrosse, Varsity Assistant, Spring Season, effective 01/28/2020

Strange, Colin, Boys Lacrosse, Junior Varsity, Spring Season, effective 02/11/2020

La Costa Canyon High Certificated

DiGiulio, Kari, Field Hockey, Varsity, Fall Season, effective 01/30/2020

Drawbridge, Hannah, Field Hockey, Varsity Assistant, Fall Season, effective 01/30/2020

San Dieguito High School Academy Walk-On

Castellanos, Savannah, Swim, Junior Varsity, Spring Season, effective 01/31/2020

Greene, Timothy, Boys Lacrosse, Varsity Assistant, Spring Season, effective 02/07/2020

Lamar, Quincy, Boys Basketball, Junior Varsity Assistant, Spring Season, effective 01/02/2020

Torrey Pines High School Walk-On

Huey, Sean, Boys Tennis, Junior Varsity, Spring Season, effective 01/16/2020

Mapes, Chelsea, Girls Lacrosse, Junior Varsity, Spring Season, effective 02/15/2020

Myers, Erik, Boys Lacrosse, Junior Varsity, Spring Season, effective 02/06/2020

Previdi, Matthew, Boys Tennis, Varsity, Spring Season, effective 01/02/2020

Simis, Thomas, Baseball, Varsity Assistant, Spring Season, effective 01/10/2020

Torrey Pines High School Certificated

Doster, Austen, Boys Lacrosse, Varsity Assistant, Spring Season, effective 01/06/2020

Neubauer, Julia, Softball, Varsity Assistant, (Stipend 43%), Spring Season, effective 01/06/2020

Rowe, Daniel, Track, Junior Varsity Assistant, Spring Season, effective 02/04/2020

San Dieguito Union High School District

INFORMATION FOR BOARD OF TRUSTEES

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 11, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF STUDENT EXPULSION
CASE #2020-128SD

EXECUTIVE SUMMARY:

Case #2020-128SD failed to properly conform to appropriate standards of behavior expected from students of the San Dieguito Union High School District by violating California Education Code, Section 48900 (g) & (k). Case #2020-128SD and parents have agreed to waive an expulsion hearing and have stipulated the expulsion.

RECOMMENDATION:

It is recommended the Board of Trustees approve the student expulsion for Case #2020-128SD for violating California Education Code, Section 48900 (g) & (k) for the period of February 28, 2020 through August 25, 2020.

FUNDING SOURCE:

No financial obligation to the district.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 7, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Dawn Campbell, Director of Fiscal Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: ACCEPTANCE OF THE 2018-19 ANNUAL
AUDIT REPORT

EXECUTIVE SUMMARY

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

Findings and recommendations are noted on pages 101 through 106 of the audit report. This report has one finding on the District's vacation accrual liability.

Wilkinson, Hadley, King & Co. LLP will conduct the audit of Proposition AA funds in January according to Proposition 39 requirements. The results of that audit will be presented to the Board of Trustees and the Independent Citizens Oversight Committee.

RECOMMENDATION:

It is recommended that the Board accept the 2018-19 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

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

AUDIT REPORT

JUNE 30, 2019

ITEM 10a

Introductory Section

San Dieguito Union High School District
Audit Report
For The Year Ended June 30, 2019

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San Dieguito Union High School District
Audit Report
For The Year Ended June 30, 2019

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Financial Section

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Kevin A. Sproul, CPA

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the San Dieguito Union High School District ("the District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and other required supplementary information as identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Dieguito Union High School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements.

The combining financial statements and other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2020 on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Dieguito Union High School District's internal control over financial reporting and compliance.

Wilkinson Hadley King + Co LLP

El Cajon, California
January 31, 2020

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2019
(Unaudited)**

This section of San Dieguito Union High School District's (District) annual financial report presents management's discussion and analysis of the District's financial performance during the year ending June 30, 2019. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the financial statements and notes to the basic financial statements included in the audit report to enhance their understanding of the District's financial performance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

FINANCIAL HIGHLIGHTS

Key financial highlights for 2019 are as follows:

- Total governmental fund net position is (\$42,869,269), after the total net pension liability of \$157,671,343
- The state wide average for the cost of living adjustment was 1.56%

Government-wide financial statements

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

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

The *statement of activities* presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

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Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund financial statements

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

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

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

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

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

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

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Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$42.9 million at the close of the most recent fiscal year, after the net pension liability of \$157.0 million and total OPEB liability of \$31.6 million.

	Governmental Activities		2018-19 % of Total	Total % Change over 17-18
	2017-18	2018-19		
Current and Other Assets	168.9	131.5	22%	-22.1%
Capital Assets	419.2	469.3	78%	12.0%
Total Assets	\$ 588.1	\$ 600.8		2.2%
Deferred Outflows of Resources	55.0	48.7	7%	
Long Term Debt Outstanding	648.4	659.4	98%	1.7%
Other Liabilities	19.4	12.8	2%	-34.0%
Total Liabilities	\$ 667.8	\$ 672.2		0.7%
Deferred Inflows of Resources	6.5	20.2	3%	
<u>Net Position</u>				
Net Investment in Capital Assets	51.3	23.5	-55%	-54.2%
Unrestricted/Restricted	(94.0)	(66.4)	155%	-29.4%
Total Net Position	\$ (42.7)	\$ (42.9)		0.5%

Governmental activities. The key elements of the District's net position for the year ended June 30, 2019 are as follows:

	Governmental Activities		% of Total 2018-2019	% change over 17-18
	2017-18	2018-19		
Revenues				
Program revenues				
Charges for services	2,269,619	2,293,652	1.36%	1.1%
Operating grants and contributions	16,033,319	11,277,906	6.68%	-29.7%
Capital grants and contributions	291	436	0.00%	49.8%
General revenues				
Property taxes	128,655,381	136,084,175	80.58%	5.8%
Federal and state aid not restricted to specific purposes	7,538,020	10,300,072	6.10%	36.6%
Interest and investment earnings	2,295,775	2,635,160	1.56%	14.8%
Interagency revenues	108,950	124,651	0.07%	14.4%
Miscellaneous	13,772,083	6,168,785	3.65%	-55.2%
Total revenues	\$ 170,673,438	\$ 168,884,837	100.00%	-1.0%
Expenditures by Function				
Governmental activities				
Instruction	89,085,838	90,145,650	48.81%	1.2%
Instruction-related services	15,871,918	15,538,587	8.41%	-2.1%
Pupil Services	17,899,151	17,435,584	9.44%	-2.6%
General Administration	9,547,458	8,148,593	4.41%	-14.7%
Plant Services	30,310,067	16,197,342	8.77%	-46.6%
Ancillary Services	3,088,082	3,242,708	1.76%	5.0%
Enterprise Activities	1,440,062	17,302,515	9.37%	1101.5%
Interest on long-term debt	18,329,490	15,714,894	8.51%	-14.3%
Other outgo	964,016	979,346	0.53%	1.6%
Depreciation (unallocated)	-	-	-	-
	\$ 186,536,082	\$ 184,705,219	100.00%	-1.0%
Increase (decrease) in net position	\$ (15,862,644)	\$ (15,820,382)		
Net position - beginning (restated due to adjustments in Total OPEB Liability) - Note R.	\$ (26,779,943)	\$ (27,048,887)		
Net position - ending	\$ (42,642,587)	\$ (42,869,269)		

- **Operating grants and contributions:** Decrease of \$4.8 Mil (-29.7%) – due to a decrease in the Career Technical Education (CTE) Incentive Grant and the Proposition 39 Clean Energy Jobs Act funds.
- **Property Tax:** Increase of \$7.4 Mil (+5.8%) – due to an increase in property taxes as well as the collection of taxes for debt service on the 2012 voter-approved General Obligation Bond.
- **Federal and State Aid:** Increase of \$2.8 Mil (+36.6%) – due to an increase in funding over prior year.
- **Interest and Investment Earnings:** Increase of \$340K (+14.8%) from interest earned in the Capital Project Funds.

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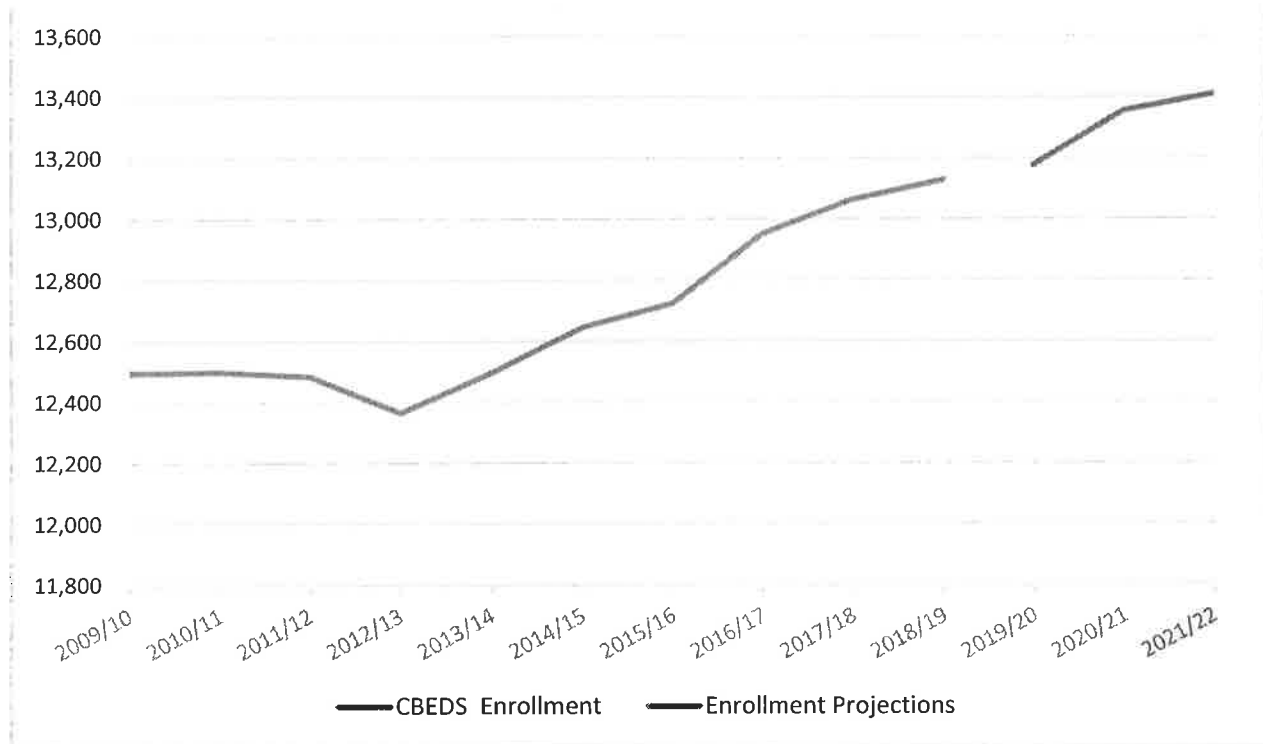
- The District was classified as a “Basic Aid” district, until 2014/15. This means the local property taxes collected exceed the funded Local Control Funding Formula (LCFF) entitlement provided by the state. The District became a Basic Aid district in 2008/09 following state funding cuts to the revenue limit. In 2014/15, the district switched to an LCFF funded district, when the LCFF entitlement exceeded the property tax collected in the district.
- The District remains funded through the Local Control Funding Formula (LCFF) for the 2019/20 year. LCFF entitlements are based primarily on average daily attendance (ADA) and other appropriations. If a student is in attendance a full 180 days, the state awards the District one ADA. The state guarantees that if local taxes do not provide money equal to the funded LCFF it will make up the difference with state funding.

Enrollment, Enrollment Projections, and ADA

School Year	CBEDS Enrollment	Enrollment Projections	P2 ADA
2005/06	12,190		11,731
2006/07	12,375		11,950
2007/08	12,471		12,027
2008/09	12,606		11,882
2009/10	12,496		12,150
2010/11	12,499		11,989
2011/12	12,485		12,019
2012/13	12,366		11,832
2013/14	12,497		12,034
2014/15	12,645		12,119
2015/16	12,724		12,210
2016/17	12,951		12,400
2017/18	13,063		12,528
2018/19	13,128		12,615
2019/20*		13,177	
2020/21*		13,354	
2021/22*		13,410	

*Estimated

Enrollment Trends 10 Year History / 3 Year Projection



Financial Analysis of the District's Funds

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

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. As the District completed the year, its governmental funds reported a combined fund balance of \$123.7 million; a decrease of \$31.8 million over the previous year. The general fund had a fund balance increase of approximately \$2.26 million due to reduction in contributions compared to prior year, other revenue received at the end of the fiscal year, and unspent grants that will carry-over into 2019-20. In addition, the following expenditures should be noted:

- General fund salaries totaled \$90.0 million while the associated employee benefits of retirement, social security, medicare, insurance (medical, dental, life, and accident), workers' compensation, and unemployment added \$38.8 million to arrive at 86% of total general fund expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into non-spendable, restricted, designated, assigned and unassigned portions. Non-spendable amounts represent items such as inventory and revolving cash. Restricted fund balances are those associated with restricted funding sources.

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Designated and assigned portions of the District's fund balances indicate the amounts that are not available for appropriation but are reserved for District determined purposes. Fund balances of debt service, capital projects, and other governmental funds are restricted by state law to be spent for the purpose of the fund and are not available for spending at the District's discretion. The \$24.4 million fund balance of the general fund is primarily designated for the following purposes:

Reserve for Economic Uncertainty. As required by state law, the District has established an unassigned reserve within the unrestricted general fund. This reserve is required to be at least 3% of general fund expenditures set aside for contingencies or possible reductions in state funding and is not to be used in the negotiation or settlement of contract salaries.

In addition, the District's Board of Trustees requires a minimum reserve of 4.5%, as well as a Basic Aid Reserve. As of June 2019, the \$18.0 million held in reserve meets the combined 7.5% requirement. The maintenance of a sufficient reserve is a key credit consideration in garnering excellent short-term and long-term bond ratings.

Non-Spendable Reserve for Revolving Cash Fund. The District maintains a \$25,000 revolving cash fund for expediting emergency and small purchase reimbursement to employees. In addition, the District maintains a Purchasing Card Fund to provide a timely alternative for needed purchases. The cash fund to cover the card purchases is \$150,426; increasing the total reserve for revolving funds to \$175,426.

Non-Spendable Reserve for Stores Inventories. One department, nutrition services maintain perpetual inventories to expedite and reduce cost through volume purchasing. The total valuation as of June 30, 2019 was \$80,532.

General Fund Budgetary Highlights

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

- The difference between the original budget and the actual expenditures was an increase of \$4.8 million or 3.1% in total general fund expenditures. This increase was in several categories, but most of the increase was in instructional materials and supplies.
- During the year, actual revenue received exceeded original budgetary estimates by \$9.9 million, or 0.6%, to account for carryover balances, increases in one-time state revenues and local donations.
- Variances primarily result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the original budget amounts.

Capital Asset and Debt Administration

Capital Assets: The State School Facilities Fund (Fund 35-00) is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

The Capital Facilities Fund 25-18 consists of school facilities impact fees that assure school facilities and services will be available to meet the needs of residents of new developments. Capital Facilities Fund 25-19 contains fees imposed and collected on new residential and commercial/industrial development within the District to fund additional school facilities required to serve additional grade 7-12 students generated by the new development. The fees are used for construction and/or acquisition of additional school facilities, remodeling existing school facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms to accommodate an increase in student population.

The Building Fund – Proposition 39 (Fund 21-39) was established by the board on February 7, 2013. On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of those bonds, in the amount of \$160 million to fund projects. The second series of those bonds were issued in April 2015, in the amount of \$117 million. The third series of those bonds were issued in July 2016, in the amount of \$62 million. The district website provides ongoing updates on Proposition AA Bond projects.

Some of the district completed capital projects in 2018-2019 include the following: San Dieguito Academy’s Math/Science Building. and La Costa Canyon’s 200s renovations. Capital funds were used for many other projects throughout the district, to be completed in 2019-2020 or subsequent years.

Capital assets at June 30, 2018 and 2019 are outlined below:

	June 30, 2018	June 30, 2019	Total Change
Land	\$ 66,592,151	\$ 66,592,151	\$ -
Improvement of Sites	72,392,054	74,868,333	2,476,279
Buildings	330,047,893	342,704,755	12,656,862
Equipment	26,430,605	27,401,713	971,108
Work in Progress	72,636,695	125,284,617	52,647,922
Accumulated depreciation	(148,935,067)	(167,490,958)	(18,555,891)
Total Capital Assets	<u>\$ 419,164,331</u>	<u>\$ 469,360,611</u>	<u>\$ 50,196,280</u>

Debt Administration: In August 2006, the District issued through the San Dieguito Public Facilities Authority the 2006 Revenue Refunding Bonds (the “Original Bonds”) to prepay and annul the outstanding 1998 and 2004 Revenue Bonds.

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

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The outstanding Original Bonds were required to be tendered in connection with the conversion of interest on the Original Bonds from an auction rate to a long term rate.

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

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

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

The Series 2006A bonds are rated AAA (A-underlying) by Standard & Poor's and Aaa (A3 underlying) by Moody's. The Series 2006B subordinate bonds are rated AAA (A-underlying). The Series 2006C super subordinate bonds are non-rated. The San Dieguito Public Facilities Authority assumes all debt service responsibility for the revenue bonds consistent with California law.

The San Dieguito Union High School District is not obligated for any debt repayment in the event of default.

In November 2016, the District issued through the San Dieguito Public Facilities Authority Special Tax Revenue Bonds in the amount of \$23.8 million. The District currently has \$106 million in outstanding special tax revenue bonds, as of June 30, 2019.

On November 6, 2012, the voters of the San Dieguito Union High School District community voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities. In April 2013, the district issued the first series of those bonds, in the amount of \$160 million to fund projects. The second series of those bonds were issued in April 2015, in the amount of \$117 million. The third series of those bonds were issued in July 2016, in the amount of \$62 million. The District currently has \$348.5 million outstanding in general obligation bonds, as of June 30, 2019.

Requests for Information

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

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Basic Financial Statements

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Component Units
ASSETS:		
Cash	\$ 125,079,613	\$ 2,819,128
Investments	-	1,960,257
Receivables	6,004,269	18,776
Stores	80,532	-
Prepaid Expenses	350,588	44,606
Capital Assets:		
Land	66,592,151	-
Improvements	74,868,333	-
Buildings	342,704,755	-
Equipment	27,401,713	5,963
Work in Progress	125,284,617	-
Less Accumulated Depreciation	(167,490,958)	(5,963)
Total Assets	<u>600,875,613</u>	<u>4,842,767</u>
DEFERRED OUTFLOWS OF RESOURCES	48,708,912	-
LIABILITIES:		
Accounts Payable	12,476,649	563,262
Unearned Revenue	277,974	567,422
Other Current Liabilities	-	46,448
Long-Term Liabilities:		
Due Within One Year	8,534,926	-
Due in More Than One Year	650,921,246	2,328
Total Liabilities	<u>672,210,795</u>	<u>1,179,460</u>
DEFERRED INFLOWS OF RESOURCES	20,242,999	-
NET POSITION		
Net Investment in Capital Assets	23,549,788	-
Restricted for:		
Capital Projects	40,244,047	-
Debt Service	11,088,897	-
Educational Programs	3,638,523	-
Other Purposes (expendable)	34,800	1,206,590
Other Purposes (nonexpendable)	609,879	18,319
Unrestricted	(122,035,203)	2,438,398
Total Net Position	<u>\$ (42,869,269)</u>	<u>\$ 3,663,307</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
Governmental Activities:						
Instruction	\$ 90,145,650	\$ 23,606	\$ 8,631,064	\$ 436	\$ (81,490,544)	-
Instruction-Related Services:						
Instructional Supervision and Administration	4,765,144	1,925	553,446	-	(4,209,773)	-
Instructional Library, Media and Technology	1,040,111	-	23,081	-	(1,017,030)	-
School Site Administration	9,733,332	133	366,575	-	(9,366,624)	-
Pupil Services:						
Home-to-School Transportation	4,668,500	-	65,959	-	(4,602,541)	-
Food Services	2,837,458	2,193,256	250,750	-	(393,452)	-
All Other Pupil Services	9,929,626	790	833,073	-	(9,095,763)	(5,198,344)
General Administration:						
Centralized Data Processing	2,073,545	-	14,110	-	(2,059,435)	-
All Other General Administration	6,075,048	73,159	216,957	-	(5,784,932)	(1,095,489)
Plant Services	16,197,342	-	161,414	-	(16,035,928)	-
Ancillary Services	3,242,708	-	33,682	-	(3,209,026)	-
Enterprise Activities	17,302,515	-	-	-	(17,302,515)	-
Interest on Long-Term Debt	15,714,894	-	-	-	(15,714,894)	-
Other Outgo	979,346	783	127,795	-	(850,768)	-
Total Expenses	\$ 184,705,219	\$ 2,293,652	\$ 11,277,906	\$ 436	\$ (171,133,225)	(6,293,833)
General Revenues:						
Taxes and Subventions:						
Taxes Levied for General Purposes					111,889,095	-
Taxes Levied for Debt Service					15,837,276	-
Taxes Levied for Other Specific Purposes					8,357,804	-
Federal and State Aid Not Restricted to Specific Programs					10,300,072	-
Interest and Investment Earnings					2,635,160	17,501
Interagency Revenues					124,651	-
Miscellaneous					6,168,785	6,560,363
Total General Revenues					\$ 155,312,843	6,577,864
Change in Net Position					(15,820,382)	284,031
Net Position Beginning-(As Restated-Note R)					(27,048,887)	3,379,276
Net Position Ending					\$ (42,869,269)	3,663,307

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

ITEM 10a

	General Fund	Building Fund
	<u> </u>	<u> </u>
ASSETS:		
Cash in County Treasury	\$ 22,721,927	\$ 41,903,240
Cash on Hand and in Banks	2,845	-
Cash in Revolving Fund	175,426	-
Cash with a Fiscal Agent/Trustee	-	10,466
Accounts Receivable	4,687,818	577,506
Due from Other Funds	4,646,090	-
Stores Inventories	-	-
Prepaid Expenditures	6,606	-
Total Assets	<u>32,240,712</u>	<u>42,491,212</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 3,752,486	\$ 2,264,719
Due to Other Funds	3,941,238	2,298
Unearned Revenue	115,142	-
Total Liabilities	<u>7,808,866</u>	<u>2,267,017</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	175,426	-
Stores Inventories	-	-
Prepaid Items	6,606	-
Restricted Fund Balances	3,638,523	-
Committed Fund Balances	-	-
Assigned Fund Balances	13,383,629	40,224,195
Unassigned:		
Reserve for Economic Uncertainty	7,227,662	-
Total Fund Balance	<u>24,431,846</u>	<u>40,224,195</u>
Total Liabilities and Fund Balances	<u>\$ 32,240,712</u>	<u>\$ 42,491,212</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3
ITEM 10a

Capital Projects Fund For Blended Component Units	Blended Component Unit	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 12,639,683	\$ 77,264,850
9,251,073	-	115,417	9,369,335
-	-	-	175,426
37,050,503	-	-	37,060,969
110,369	-	601,339	5,977,032
-	-	1,635	4,647,725
-	-	80,532	80,532
-	-	343,982	350,588
<u>46,411,945</u>	<u>-</u>	<u>13,782,588</u>	<u>134,926,457</u>
\$ 346,997	\$ -	\$ 118,234	\$ 6,482,436
-	-	510,172	4,453,708
-	-	162,833	277,975
<u>346,997</u>	<u>-</u>	<u>791,239</u>	<u>11,214,119</u>
-	-	-	175,426
-	-	80,532	80,532
-	-	343,981	350,587
-	-	54,654	3,693,177
-	-	3,333	3,333
46,064,948	-	12,508,849	112,181,621
-	-	-	7,227,662
<u>46,064,948</u>	<u>-</u>	<u>12,991,349</u>	<u>123,712,338</u>
\$ <u>46,411,945</u>	\$ <u>-</u>	\$ <u>13,782,588</u>	\$ <u>134,926,457</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTRECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Fund balances, governmental funds	\$ 123,712,338
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Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

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

Capital assets relating to governmental activities, at historical cost:	636,851,569	
Accumulated depreciation:	(167,490,958)	
Net:		469,360,611

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

(5,994,143)

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

General obligation bonds payable	348,570,227	
State school building loans payable	583,909	
Compensated absences payable	1,781,947	
Lease revenue bonds payable	12,538,699	
Total OPEB liability	31,558,515	
Capital leases payable	731,914	
Net pension liability	156,953,547	
Other general long-term debt	75,178,899	
Total:		(627,897,657)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	47,783,972
Deferred inflows of resources relating to pensions	(19,030,132)

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	924,940
Deferred inflows of resources relating to OPEB	(1,212,867)

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

(30,516,331)

Total net position, governmental activities	\$ <u>(42,869,269)</u>
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The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Building Fund
	<u> </u>	<u> </u>
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 2,658,326	\$ -
Education Protection Account Funds	2,522,854	-
Local Sources	111,140,668	-
Federal Revenue	3,678,501	-
Other State Revenue	21,343,648	65,218
Other Local Revenue	9,493,315	3,207,072
Total Revenues	<u>150,837,312</u>	<u>3,272,290</u>
Expenditures:		
Current:		
Instruction	90,565,533	-
Instruction - Related Services	16,309,088	-
Pupil Services	15,268,307	-
Ancillary Services	3,298,299	-
General Administration	8,182,891	-
Plant Services	12,969,284	1,046,723
Other Outgo	979,346	-
Capital Outlay	499,563	46,714,393
Debt Service:		
Principal	900,070	-
Interest	845,633	-
Total Expenditures	<u>149,818,014</u>	<u>47,761,116</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,019,298</u>	<u>(44,488,826)</u>
Other Financing Sources (Uses):		
Transfers In	4,904,312	-
Transfers Out	(3,668,585)	(765,589)
Proceeds From Sale of Bonds	-	-
Other Sources	-	-
Other Uses	-	-
Total Other Financing Sources (Uses)	<u>1,235,727</u>	<u>(765,589)</u>
Net Change in Fund Balance	2,255,025	(45,254,415)
Fund Balance, July 1	22,176,821	85,478,610
Fund Balance, June 30	<u>\$ 24,431,846</u>	<u>\$ 40,224,195</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5
ITEM 10a

Capital Projects Fund For Blended Component Units	Blended Component Unit	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 2,658,326
-	-	-	2,522,854
-	-	-	111,140,668
-	-	505,534	4,184,035
-	-	193,052	21,601,918
<u>8,417,744</u>	<u>-</u>	<u>19,970,350</u>	<u>41,088,481</u>
<u>8,417,744</u>	<u>-</u>	<u>20,668,936</u>	<u>183,196,282</u>
-	-	-	90,565,533
-	-	-	16,309,088
-	-	2,814,192	18,082,499
-	-	-	3,298,299
-	-	139,133	8,322,024
727,223	-	1,014,179	15,757,409
-	-	-	979,346
5,637,317	-	783,420	53,634,693
-	70,060,000	3,323,040	74,283,110
-	3,403,709	12,903,390	17,152,732
<u>6,364,540</u>	<u>73,463,709</u>	<u>20,977,354</u>	<u>298,384,733</u>
<u>2,053,204</u>	<u>(73,463,709)</u>	<u>(308,418)</u>	<u>(115,188,451)</u>
-	73,463,709	-	78,368,021
(73,463,709)	-	-	(77,897,883)
82,550,098	-	-	82,550,098
765,588	-	-	765,588
(379,279)	-	-	(379,279)
<u>9,472,698</u>	<u>73,463,709</u>	<u>-</u>	<u>83,406,545</u>
11,525,902	-	(308,418)	(31,781,906)
34,539,046	-	13,299,767	155,494,244
<u>\$ 46,064,948</u>	<u>\$ -</u>	<u>\$ 12,991,349</u>	<u>\$ 123,712,338</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Total change in fund balances, governmental funds \$ (31,781,906)

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

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

Expenditures for capital outlay:	68,752,171	
Depreciation expense:	<u>(18,555,891)</u>	
Net:		50,196,280

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 74,283,110

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount were: (82,926,157)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 1,028,086

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 49,498

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (8,403,481)

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (902,910)

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 409,752

ITEM 10a

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

(17,772,654)

Change in net position of governmental activities

\$ (15,820,382)

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

JUNE 30, 2019

	Nonmajor Internal Service Fund
	Self-Insurance Fund
ASSETS:	
Current Assets:	
Cash in County Treasury	\$ 1,209,037
Accounts Receivable	27,233
Due from Other Funds	324,737
Total Current Assets	<u>1,561,007</u>
Total Assets	<u>1,561,007</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ 68
Due to Other Funds	518,755
Total Current Liabilities	<u>518,823</u>
Noncurrent Liabilities:	
Other Postemployment Benefits	31,558,515
Total Noncurrent Liabilities	<u>31,558,515</u>
Total Liabilities	<u>32,077,338</u>
NET POSITION:	
Unrestricted (Deficit)	(30,516,331)
Total Net Position	<u>\$ (30,516,331)</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTSTATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 1,138,838
Total Revenues	<u>1,138,838</u>
Operating Expenses:	
Services and Other Operating Expenses	18,441,354
Total Expenses	<u>18,441,354</u>
Income (Loss) before Contributions and Transfers	(17,302,516)
Interfund Transfers In	48,585
Interfund Transfers Out	(518,723)
Change in Net Position	<u>(17,772,654)</u>
Total Net Position - Beginning	(12,743,677)
Total Net Position - Ending	<u>\$ (30,516,331)</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUND

FOR THE YEAR ENDED JUNE 30, 2019

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Cash Flows from Operating Activities:	
Cash Received from Interfund Services Provided	\$ 1,125,704
Cash Payments to Other Suppliers for Goods and Services	(346,416)
Net Cash Provided (Used) by Operating Activities	<u>779,288</u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	11,743
Net Cash Provided (Used) for Investing Activities	<u>11,743</u>
Net Increase (Decrease) in Cash and Cash Equivalents	791,031
Cash and Cash Equivalents at Beginning of Year	418,006
Cash and Cash Equivalents at End of Year	<u>\$ 1,209,037</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (17,772,654)
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	(1,391)
Decrease (Increase) in Due From Other Funds	290,301
Increase (Decrease) in Payables	55
Increase (Decrease) in Due to Other Funds	515,471
Increase (Decrease) in Total OPEB Liability	17,759,249
Total Adjustments	<u>18,563,685</u>
Net Cash Provided (Used) by Operating and Investing Activities	<u>\$ 791,031</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2019

	Agency Fund
	Student Body Fund
ASSETS:	
Cash on Hand and in Banks	\$ 1,889,528
Total Assets	<u>1,889,528</u>
LIABILITIES:	
Due to Student Groups	\$ 1,889,528
Total Liabilities	<u>1,889,528</u>
NET POSITION:	
Total Net Position	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING STATEMENT OF NET POSITION

COMPONENT UNITS

JUNE 30, 2019

	La Costa Canyon High School Foundation	Canyon Crest Academy Foundation
ASSETS:		
Current Assets:		
Cash on Hand and in Banks	\$ 438,352	\$ 701,906
Investments	342,885	1,324,546
Accounts Receivable	-	9,746
Prepaid Expenses	-	1,392
Total Current Assets	<u>781,237</u>	<u>2,037,590</u>
Capital Assets:		
Equipment	-	5,963
Accumulated Depreciation - Equipment	-	(5,963)
Total Assets	<u>781,237</u>	<u>2,037,590</u>
LIABILITIES:		
Current Liabilities:		
Accounts Payable	\$ -	\$ 388,988
Other Current Liabilities	-	30,869
Unearned Revenue	-	414,106
Total Current Liabilities	<u>-</u>	<u>833,963</u>
Noncurrent Liabilities:		
Long-Term Liabilities	-	2,328
Total Noncurrent Liabilities	<u>-</u>	<u>2,328</u>
Total Liabilities	<u>-</u>	<u>836,291</u>
NET POSITION:		
Restricted-Other Purposes (non-expendable)	-	-
Restricted-Other Purposes (expendable)	-	330,725
Unrestricted	781,237	870,574
Total Net Position	<u>\$ 781,237</u>	<u>\$ 1,201,299</u>

<u>Torrey Pines High School Foundation</u>	<u>San Dieguito Academy Foundation</u>	<u>Total Component Units</u>
\$ 1,245,563	\$ 433,307	\$ 2,819,128
169,695	123,131	1,960,257
9,030	-	18,776
43,214	-	44,606
<u>1,467,502</u>	<u>556,438</u>	<u>4,842,767</u>
-	-	5,963
-	-	(5,963)
<u>1,467,502</u>	<u>556,438</u>	<u>4,842,767</u>
\$ 174,274	\$ -	\$ 563,262
15,579	-	46,448
153,316	-	567,422
<u>343,169</u>	<u>-</u>	<u>1,177,132</u>
-	-	2,328
-	-	2,328
<u>343,169</u>	<u>-</u>	<u>1,179,460</u>
-	18,319	18,319
875,865	-	1,206,590
248,468	538,119	2,438,398
<u>\$ 1,124,333</u>	<u>\$ 556,438</u>	<u>\$ 3,663,307</u>

ITEM 10a

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET POSITION - COMPONENT UNITS
 FOR THE YEAR ENDED JUNE 30, 2019

	La Costa Canyon High School Foundation	Canyon Crest Academy Foundation
Operating Revenues:		
Miscellaneous	\$ 1,368,160	\$ 2,059,032
Interest	-	-
Total Revenues	<u>1,368,160</u>	<u>2,059,032</u>
Operating Expenses:		
Support Services	166,630	563,084
Program Services	1,170,236	1,284,726
Total Expenses	<u>1,336,866</u>	<u>1,847,810</u>
Income (Loss) before Contributions and Transfers	31,294	211,222
Change in Net Position	<u>31,294</u>	<u>211,222</u>
Total Net Position - Beginning	749,943	990,077
Total Net Position - Ending	<u>\$ 781,237</u>	<u>\$ 1,201,299</u>

Torrey Pines High School Foundation	San Dieguito Academy Foundation	Total Component Units
\$ 2,300,343	\$ 832,828	\$ 6,560,363
17,501	-	17,501
<u>2,317,844</u>	<u>832,828</u>	<u>6,577,864</u>
275,805	89,970	1,095,489
2,111,388	631,994	5,198,344
<u>2,387,193</u>	<u>721,964</u>	<u>6,293,833</u>
(69,349)	110,864	284,031
<u>(69,349)</u>	<u>110,864</u>	<u>284,031</u>
1,193,682	445,574	3,379,276
<u>\$ 1,124,333</u>	<u>\$ 556,438</u>	<u>\$ 3,663,307</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the District. The Board is not included in any other governmental reporting "entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The San Dieguito School Facilities Financing Authority, and the San Dieguito Public Facilities Authority (CFDs) have a financial and operational relationship which meet the reporting entity definition criteria of the Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the CFDs as component units of the District. Therefore, the financial activities of the CFDs have been included in the basic financial statements of the District as a blended component unit.

The following are those aspects of the relationship between the District and the CFDs which satisfy Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, criteria:

Manifestations of Oversight

- a. The CFDs Boards of Directors were appointed by the District's Board of Education.
- b. The CFDs have no employees. The District's Superintendent, Associate Superintendent Business Services, and other employees of the District function as agents of the CFDs. None of the aforementioned individuals receive additional compensation for work performed in this capacity.
- c. The District exercises significant influence over operations of the CFDs.

Accounting for Fiscal Matters

- a. All major financing arrangements, contracts, and other transactions of the CFDs must have consent of the District.

Scope of Public Service and Financial Presentation

- a. The CFDs were created for the sole purpose of financially assisting the District.
- b. The CFDs were created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority (CSCDA), pursuant to the California Government Code, commencing with Section 6500. The CFDs were formed to provide financing assistance to the District for construction and acquisition of major capital facilities.
- c. The CFDs financial activity are presented in the financial statements in the Capital Projects Fund for Blended Component Units. Debt issued by the CFDs are included in the government-wide financial statements.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The San Dieguito Union High School District has identified four foundations which have a financial and operational relationship which meet the reporting entity definition criteria of the Codification of Governmental Accounting and Financial Reporting Section 2100, for inclusion of the foundations as discretely presented component units.

The following are those aspects of the relationship between the District and the foundations which satisfy Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 criteria:

San Dieguito Academy Foundation

The San Dieguito Academy Foundation (SDA Foundation) is a 501(c)(3) non-profit that supports quality programs and innovative classroom practices exclusively for students at San Dieguito Academy (a school within the District). SDA Foundation provides essential funding to support the ever-increasing costs of quality education. SDA Foundation provides support to athletics, academics, music and theater, and other groups that exclusively benefit the students at San Dieguito Academy. SDA Foundation is a legally separate entity from the District that is governed by a board of directors comprised of parents, students and school administration. The amounts expended by SDA Foundation during the fiscal year ended June 30, 2019 on program services solely benefiting students at San Dieguito Academy was \$631,994.

Nature and Significance of Relationship

Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. SDA Foundation is reported as a discretely presented component unit based on the following criteria:

- a. The economic resources received or held by SDA Foundation are entirely for the direct benefit of the students of San Dieguito Academy, a school within the District.
- b. The student programs at San Dieguito Academy are entitled to a majority of the economic resources received or held by SDA Foundation.
- c. The economic resources received or held by SDA Foundation are significant to the District. Absent the funds expended by SDA Foundation, the District would have to determine whether or not they would continue to operate those programs.

La Costa Canyon High School Foundation

The La Costa Canyon High School Foundation (LCC Foundation) is a 501(c)(3) non-profit that supports and enhances academic, athletic, and art opportunities for all students at La Costa Canyon High School (a school within the District). Through active partnerships with students, parents, alumni and the community, LCC Foundation strives to promote a shared vision of educational excellence for all students. LCC Foundation is a legally separate entity from the District that is governed by a board of directors comprised of parents. The amounts expended by LCC Foundation during the fiscal year ended June 30, 2019 on program services solely benefiting students at La Costa Canyon High School was \$1,170,236.

Nature and Significance of Relationship

Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. LCC Foundation is reported as a discretely presented component unit based on the following criteria:

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- a. The economic resources received or held by LCC Foundation are entirely for the direct benefit of the students at La Costa Canyon High School, a school within the District.
- b. The student programs at La Costa Canyon High School are entitled to a majority of the economic resources received or held by LCC Foundation.
- c. The economic resources received or held by LCC Foundation are significant to the District. Absent the funds expended by LCC Foundation, the District would have to determine whether or not they would continue to operate those programs.

Torrey Pines High School Foundation

The Torrey Pines High School Foundation (TPHS Foundation) is a 501(c)(3) non-profit organized to bridge the gap between the increasing cost of education and the insufficient funds from the District and State of California by providing academic, athletic and extracurricular enhancements for the students of Torrey Pines High School (a school within the District). TPHS Foundation is a legally separate entity from the District that is governed by a board of directors comprised of parents, and community members. The amounts expended by TPHS Foundation during the fiscal year ended June 30, 2019 on program services solely benefiting students at Torrey Pines High School was \$2,111,388.

Nature and Significance of Relationship

Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. TPHS Foundation is reported as a discretely presented component unit based on the following criteria:

- a. The economic resources received or held by TPHS Foundation are entirely for the direct benefit of the students at Torrey Pines High School, a school within the District.
- b. The student programs at Torrey Pines High School are entitled to a majority of the economic resources received or held by TPHS Foundation.
- c. The economic resources received or held by TPHS Foundation are significant to the District. Absent the funds expended by TPHS Foundation, the District would have to determine whether or not they would continue to operate those programs.

Canyon Crest Academy Foundation

Canyon Crest Academy Foundation (CCA Foundation) is a 501(c)(3) nonprofit dedicated to enriching the experience of every student at Canyon Crest Academy (a school within the District) through financial, volunteer and community support. CCA Foundation provides funds for expansive curriculum and enrichment to educational and athletic programs at Canyon Crest Academy. CCA Foundation is a legally separate organization governed by a board consisting of parents, community members, the principal of Canyon Crest Academy and a student body liaison from Canyon Crest Academy. The amounts expended by CCA Foundation during the fiscal year ended June 30, 2019 on program services solely benefiting students at Canyon Crest Academy was \$1,284,726.

Nature and Significance of Relationship

Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government or its other component units. CCA Foundation is reported as a discretely presented component unit based on the following criteria:

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- a. The economic resources received or held by CCA Foundation are entirely for the direct benefit of the students at Canyon Crest Academy, a school within the District.
- b. The student programs at Canyon Crest Academy are entitled to a majority of the economic resources received or held by CCA Foundation.
- c. The economic resources received or held by CCA Foundation are significant to the District. Absent the funds expended by CCA Foundation, the District would have to determine whether or not they would continue to operate those programs.

Separately issued financial statements can be obtained from each foundation by contacting each foundation directly.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The District reports the following major governmental funds:

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

Building Fund. This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

Capital Projects Fund for Blended Component Units. This fund accounts for transactions relating to the capital outlay associated with the bond issuances of the District.

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Debt Service Fund for Blended Component Units. This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principals (GAAP).

In addition, the District reports the following fund types:

Special Revenue Funds: These funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Capital Projects Funds: These funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Debt Service Funds: These funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

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

3. Encumbrances

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

4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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5. Revenues and Expenses

a. Revenues - Exchange and Non-Exchange

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property tax revenue, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

b. Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide financial statements.

6. Assets, Liabilities, and Equity

a. Deposits and Investments

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

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS

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b. Stores Inventories and Prepaid Expenditures

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

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

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

d. Receivable and Payable Balances

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

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

e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District.

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

f. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

g. Interfund Activity

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

h. Property Taxes

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

i. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

7. Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

8. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) is merged with the General Fund for purposes of presentation in the audit report.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2017
Measurement Date (MD)	June 30, 2018
Measurement Period (MP)	July 1, 2017 to June 30, 2018

10. Use of Estimates

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

11. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

The hierarchy is detailed as follows:

Level 1 Inputs:	Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2 Inputs:	Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3 Inputs:	Unobservable inputs for an asset or liability.

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

12. Change in Accounting Policies

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2019. Those newly implemented pronouncements are as follows:

GASB 83 - Certain Asset Retirement Obligations

This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement. There have been no adjustments made to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 83.

GASB 88 - Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements

The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

There have been no adjustments to the financial statements or note disclosures as a result of adoption of the accounting policies pursuant to GASB 88.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

<u>Fund Name</u>	<u>Deficit Amount</u>
Self Insurance Fund	30,516,331

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Remarks

Consistent with the requirements in GASB Statement No. 75 the District has recorded the liability for Other Post Employment Benefits; however, the District has elected not to fund the liability at this time as a result of the volatile economy and state budget.

C. Fair Value Measurement

The District's investments at June 30, 2019, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	Amount	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level				
First American Treasury Obligation	\$ 990,179	\$	\$ 990,179	\$
Money Market Funds	36,070,790	36,070,790		
Total investments by fair value level	<u>\$ 37,060,969</u>	<u>\$ 36,070,790</u>	<u>\$ 990,179</u>	<u>\$ -</u>
External investment pools measured at fair value				
San Diego County Treasury	\$ 78,473,887	\$ -	\$ 78,473,887	\$ -
Total investments by fair value level	<u>\$ 78,473,887</u>	<u>\$ -</u>	<u>\$ 78,473,887</u>	<u>\$ -</u>

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investments in the pool is reported in the accounting financial statements as amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The San Diego County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

D. Cash and Investments1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$78,473,887 as of June 30, 2019). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$78,473,887. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

Cash balances on hand and in banks (\$11,258,863 as of June 30, 2019) and in the revolving fund (\$175,426) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
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3. Cash with Fiscal Agent

The District's cash with fiscal agent at June 30, 2019 is shown below.

Account Type	Maturity	Fair Value
U.S. Treasury Bonds	<30 Days	\$ 990,179
Money Market Funds	<30 Days	36,070,790
Total Cash with Fiscal Agent		\$ 37,060,969

4. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 Years	None	None
Registered State Bonds, Notes, Warrants	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptance	180 Days	40%	30%
Commercial Paper	270 Days	25%	10%
Negotiable Certificates of Deposit	5 Years	30%	None
Repurchase Agreements	1 Year	None	None
Reverse Repurchase Agreements	92 Days	20% of Base	None
Medium-Term Corporate Notes	5 Years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 Years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

5. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

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NOTES TO THE FINANCIAL STATEMENTS
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At June 30, 2019, credit risk for the District's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 78,473,887
First American Treasury Obligation	Unrated	Not Applicable	990,179
Money Market Funds	Unrated	Not Applicable	36,070,790

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

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

As of June 30, 2019, the District's bank balances, and investments (including revolving cash) were not exposed to custodial credit risk.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the District was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the county pool.

e. Foreign Currency Risk

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

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

6. Investment Accounting Policy

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

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

E. Accounts Receivable

Accounts receivable at June 30, 2019 consisted of:

	Major Governmental Funds				
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	Total Governmental Funds
Federal Government:					
Special Education	\$ 1,699,770	\$ -	\$ -	\$ -	\$ 1,699,770
Workability	162,507	-	-	-	162,507
Vocational Education	119,200	-	-	-	119,200
Other Federal Programs	81,258	-	-	79,064	160,322
State Government:					
Lottery	593,732	-	-	-	593,732
Special Education	407,255	-	-	-	407,255
Low Performing Students	238,361	-	-	-	238,361
Other State Programs	85,481	-	-	5,459	90,940
Local Sources:					
Interest	357,745	562,506	-	297,115	1,217,366
Developer Fees	-	-	-	156,163	156,163
Other Local Revenues	942,509	15,000	110,369	63,538	1,131,416
Totals	<u>\$ 4,687,818</u>	<u>\$ 577,506</u>	<u>\$ 110,369</u>	<u>\$ 601,339</u>	<u>\$ 5,977,032</u>
		Self Insurance Fund			
Local Sources:					
Interest	\$ 7,167				
Other Local Revenues	20,066				
Totals	<u>\$ 27,233</u>				

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

F. Prepaid Expenses

Prepaid expenses at June 30, 2019, consisted of:

	General Fund	Capital Facilities Fund	Total
Prepaid Administration Fees	\$ 6,606	\$ -	\$ 6,606
Prepaid Loan Payment	-	343,982	343,982
Total	<u>\$ 6,606</u>	<u>\$ 343,982</u>	<u>\$ 350,588</u>

G. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 66,592,151	\$ -	\$ -	\$ 66,592,151
Work in progress	72,636,695	52,647,922	-	125,284,617
Total capital assets not being depreciated	<u>139,228,846</u>	<u>52,647,922</u>	<u>-</u>	<u>191,876,768</u>
Capital assets being depreciated:				
Buildings	330,047,893	12,656,862	-	342,704,755
Improvements	72,392,054	2,476,279	-	74,868,333
Equipment	26,430,605	971,108	-	27,401,713
Total capital assets being depreciated	<u>428,870,552</u>	<u>16,104,249</u>	<u>-</u>	<u>444,974,801</u>
Less accumulated depreciation for:				
Buildings	(101,290,709)	(11,998,469)	-	(113,289,178)
Improvements	(31,917,324)	(4,814,547)	-	(36,731,871)
Equipment	(15,727,034)	(1,742,875)	-	(17,469,909)
Total accumulated depreciation	<u>(148,935,067)</u>	<u>(18,555,891)</u>	<u>-</u>	<u>(167,490,958)</u>
Total capital assets being depreciated, net	<u>279,935,485</u>	<u>(2,451,642)</u>	<u>-</u>	<u>277,483,843</u>
Governmental activities capital assets, net	<u>\$ 419,164,331</u>	<u>\$ 50,196,280</u>	<u>\$ -</u>	<u>\$ 469,360,611</u>

Depreciation was charged to functions as follows:

Instruction	\$ 2,189,595
Instruction-Related Services	1,540
Pupil Services	148,447
Ancillary Services	1,484
General Administration	111,335
Plant Services	16,103,490
	<u>\$ 18,555,891</u>

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

H. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2019 consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Self Insurance Fund	\$ 518,755	Reimburse Operation Costs
General Fund	Cafeteria Fund	475,401	Indirect Administration Costs
Special Reserve Fund	General Fund	3,620,000	Reserve Transfer
General Fund	Capital Facilities Fund	31,367	Administrative Fees
Cafeteria Fund	General Fund	1,607	Cover Program Costs
Self Insurance Fund	General Fund	319,631	OPEB Contribution
Self Insurance Fund	Capital Facilities Fund	1,712	OPEB Contribution
Self Insurance Fund	Cafeteria Fund	1,691	OPEB Contribution
Self Insurance Fund	Building Fund	2,298	OPEB Contribution
	Total	\$ <u>4,972,462</u>	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2019, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Self Insurance Fund	\$ 48,585	Insurance reimbursement
General Fund	Self Insurance Fund	3,620,000	Reserve contribution
Building Fund	General Fund	765,589	Transfer debt service principal
Component Units Fund (49)	Component Units Fund (52)	73,463,709	Debt service
Self Insurance Fund	General Fund	518,723	Insurance reimbursement
	Total	\$ <u>78,416,606</u>	

I. Short-Term Debt Activity

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

The District participated in the County of San Diego and San Diego School Districts Tax and Revenue Anticipation Notes Program, Series 2018, issued August 15, 2018. The notes were due on June 30, 2019 and bore an interest rate of 4.00%. The District's share of the Tax and Revenue Anticipation Notes issued was \$10,700,000. The notes were issued to supplement cash flows of the District. The notes and interest were repaid by the District on June 30, 2019.

<u>Description</u>	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>
Tax anticipation notes	\$ -	\$ 10,700,000	\$ 10,700,000	\$ -

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

J. Accounts Payable

Accounts payable at June 30, 2019 consisted of:

	Major Governmental Funds				Total Governmental Funds
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	
Vendor payables	\$ 1,816,568	\$ 2,254,175	\$ 346,997	\$ 93,033	\$ 4,510,773
Payroll and related benefits	1,757,236	10,544	-	25,201	1,792,981
LCFF state aid	177,949	-	-	-	177,949
Other payables	733	-	-	-	733
Totals	<u>\$ 3,752,486</u>	<u>\$ 2,264,719</u>	<u>\$ 346,997</u>	<u>\$ 118,234</u>	<u>\$ 6,482,436</u>
	Self Insurance Fund				
Other payables	<u>\$ 68</u>				

K. Unearned Revenue

Unearned revenue for the year ended June 30, 2019, was as follows:

	General Fund	Cafeteria Fund	Total
Federal Government:			
ESSA School Improvement	\$ 43,112	\$ -	\$ 43,112
Title IV Student Support	35,781	-	35,781
Other Federal Sources	36,249	-	36,249
Local Sources:			
Prepaid Cafeteria Meals	-	162,833	162,833
Total	<u>\$ 115,142</u>	<u>\$ 162,833</u>	<u>\$ 277,975</u>

L. Deferred Outflows of Resources

A summary of the deferred outflows of resources as of June 30, 2019 is as follows:

Description	Amortization Term	Balance July 1, 2018	Additions	Current Year Amortization	Balance June 30, 2019
Pension related	Varies	\$ 54,425,299	\$ 18,533,626	\$ 25,174,953	\$ 47,783,972
OPEB related	Varies	614,983	924,940	614,983	924,940
Total Deferred Outflows of Resources		<u>\$ 55,040,282</u>	<u>\$ 19,458,566</u>	<u>\$ 25,789,936</u>	<u>\$ 48,708,912</u>

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Future amortization of deferred outflows of resources is as follows:

Year Ending June 30	Pension Related	OPEB Related	Total
2020	\$ 27,144,066	\$ 924,940	\$ 28,069,006
2021	10,849,911	-	10,849,911
2022	9,100,507	-	9,100,507
2023	689,488	-	689,488
Total	\$ 47,783,972	\$ 924,940	\$ 48,708,912

M. Deferred Inflows of Resources

A summary of the deferred inflows of resources as of June 30, 2019 is as follows:

Description	Amortization Term	Balance July 1, 2018	Additions	Current Year Amortization	Balance June 30, 2019
Pension related	Varies	\$ 17,985,774	\$ 9,025,449	\$ 7,981,091	\$ 19,030,132
OPEB related	Varies	-	1,212,867	-	1,212,867
Total Deferred Inflows of Resources		\$ 17,985,774	\$ 10,238,316	\$ 7,981,091	\$ 20,242,999

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30	Pension Related	OPEB Related	Total
2020	\$ 6,538,533	\$ 169,392	\$ 6,707,925
2021	5,343,586	169,392	5,512,978
2022	5,342,930	169,392	5,512,322
2023	1,805,083	169,392	1,974,475
2024	-	169,392	169,392
Thereafter	-	365,907	365,907
Total	\$ 19,030,132	\$ 1,212,867	\$ 20,242,999

N. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2019 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 336,955,000	\$ -	\$ 3,035,000	\$ 333,920,000	\$ 3,590,000
Unamortized discount	(600,925)	-	(28,615)	(572,310)	(28,615)
Unamortized premium	15,956,339	-	733,802	15,222,537	733,802
Capital leases	866,396	-	134,482	731,914	138,301
Special tax bonds	94,280,000	74,580,000	71,015,000	97,845,000	1,720,000
Unamortized premium	433,205	8,616,236	245,992	8,803,449	322,923
Unamortized discount	(1,093,008)	(646,138)	(1,110,315)	(628,831)	(23,076)
Lease revenue bonds	12,730,000	-	-	12,730,000	-
Unamortized discount	(218,630)	-	(27,329)	(191,301)	(27,329)
Net pension liability	156,953,547	717,796	-	157,671,343	-
Total OPEB liability	29,392,965	2,165,550	-	31,558,515	-
Compensated absences	1,831,445	-	49,498	1,781,947	1,781,947
State school building loan	902,695	-	318,786	583,909	326,973
Total governmental activities	\$ 648,389,029	\$ 85,433,444	\$ 74,366,301	\$ 659,456,172	\$ 8,534,926

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

* Other long-term liabilities

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General
Net pension liability	Governmental	General
Total OPEB liability	Governmental	General

2. General Obligation Bonds

General obligation bonds at June 30, 2019 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2012 Series A-2 Tax-Exempt	April 2013	1.00-5.00%	8/1/2038	157,680,000
2012 Series B-2 Tax-Exempt	April 2015	3.00-4.50%	8/1/2040	110,030,000
2016 Series C-2 Tax Exempt	July 2016	3.00-4.75%	8/1/2041	61,205,000
2018 Series D-1 Taxable	May 2018	2.59-2.79%	8/1/2020	3,100,000
2018 Series D-2 Tax Exempt	May 2018	3.00-4.00%	8/1/2042	21,900,000
Total GO Bonds				<u>\$ 353,915,000</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
2012 Series A-2 Tax-Exempt	\$ 144,220,000	\$ -	\$ 935,000	\$ 143,285,000
2012 Series B-2 Tax-Exempt	106,530,000	-	2,100,000	104,430,000
Unamortized Discount	(600,925)	-	(28,615)	(572,310)
Unamortized Premium	12,283,569	-	575,818	11,707,751
2012 Series C-2 Tax Exempt	61,205,000	-	-	61,205,000
Unamortized Premium	2,733,180	-	118,834	2,614,346
2012 Series D-1 Taxable	3,100,000	-	-	3,100,000
2012 Series D-2 Tax Exempt	21,900,000	-	-	21,900,000
Unamortized Premium	939,590	-	39,150	900,440
Total GO Bonds	<u>\$ 352,310,414</u>	<u>\$ -</u>	<u>\$ 3,740,187</u>	<u>\$ 348,570,227</u>

In April 2015, the District issued \$7,010,000 taxable, 2012 Election, Series B-1, General Obligation Bonds and \$110,030,000 tax-exempt, 2012 Election, Series B-2, General Obligation Bonds. The issue consisted of \$61,050,000 of current interest bonds with interest rates ranging from .60% to 4.50% with annual maturities from August 2016 through August 2036 and \$55,990,000 in a term bond with an interest rate of 4.00% with an annual maturity date of February 1, 2040. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2016. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

In July 2016, the District issued \$795,000 taxable, 2012 Election, Series C-1, General Obligation Bonds and \$61,205,000 tax-exempt, 2012 Election, Series C-2, General Obligation Bonds. The issue consisted of \$14,000,000 of current interest bonds with interest rates ranging from .80% to 4.75% with annual maturities from August 2017 through August 2036 and \$48,000,000 in a term bond with an interest rate of 34.00% with an annual maturity date of February 1, 2041. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2017. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

In May 2018, the District issued \$3,100,000 taxable, 2012 Election, Series D-1, General Obligation Bonds and \$21,900,000 tax-exempt, 2012 Election, Series D-2, General Obligation Bonds. The issue consisted of \$25,000,000 of current interest bonds with interest rates ranging from 2.59% to 4.00% with annual maturities from August 2019 through August 2042. Interest on the bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2019. The bonds were authorized at an election of the registered voters held on November 6, 2012 at which 55% or more of the persons voting on the proposition voted to authorize the issuance and sale of the bonds in order to finance specific construction, acquisition and modernization projects approved by the voters including lease payments with respect to such facilities in addition to purchasing the San Dieguito Public Facilities Authority's interest in and pay and prepay lease payments due on the Torrey Pines High School Projects.

The annual requirements to amortize the bonds outstanding at June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 3,590,000	\$ 13,228,794	\$ 16,818,794
2021	3,835,000	12,947,441	16,782,441
2022	4,645,000	12,808,225	17,453,225
2023	2,685,000	12,599,100	15,284,100
2024	3,245,000	12,450,850	15,695,850
2025-2029	35,825,000	58,161,500	93,986,500
2030-2034	67,665,000	47,575,300	115,240,300
2035-2039	107,490,000	30,128,725	137,618,725
2040-2044	104,940,000	7,200,600	112,140,600
Totals	<u>\$ 333,920,000</u>	<u>\$ 207,100,535</u>	<u>\$ 541,020,535</u>

3. Special Tax Bonds

Special tax bonds at June 30, 2019 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2008 Special Tax Bonds	05/13/2008	4.00-5.00%	08/01/2041	\$ 89,130,000
2016 Special Tax Bonds	11/07/2016	3.00-5.00%	03/01/2047	23,820,000
2018 Special Tax Bonds	09/27/2018	3.50-5.00%	03/01/2047	74,580,000
Total Special Tax Bonds				<u>\$ 187,530,000</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

	Beginning Balance	Increases	Decreases	Ending Balance
2008 Special Tax Bonds	\$ 70,615,000	\$ -	\$ 70,615,000	\$ -
Unamortized Discount	(1,093,008)	-	(1,093,008)	-
2016 Special Tax Bonds	23,665,000	-	400,000	23,265,000
Unamortized Premium	433,205	-	15,200	418,005
2018 Special Tax Bonds	-	74,580,000	-	74,580,000
Unamortized Premium	-	8,616,236	230,792	8,385,444
Unamortized Discount	-	(646,138)	(17,307)	(628,831)
Total Special Tax Bonds	<u>\$ 93,620,197</u>	<u>\$ 82,550,098</u>	<u>\$ 70,150,677</u>	<u>\$ 106,019,618</u>

2016 Subordinate Special Tax Revenue Bonds

In November 2016, San Dieguito School Facilities Financing Authority, as a blended component unit formed by the District, issued Series 2016 Subordinate Special Tax Revenue Bonds in the amount of \$23,820,000. The bonds were issued to prepay certain obligations under a prior JPA loan agreement, finance certain school facilities of benefit, purchase a debt service reserve insurance policy, and pay certain costs of issuance associated with the local obligations and the bonds. The issue consisted of a) \$11,215,000 in Serial Bonds with interest rates ranging from 3.00% to 5.00% and fully maturing March 31, 2036, and b) \$12,605,000 in Term Bonds with a stated interest rate of 4.00% due March 1, 2047. Interest on the bonds is payable semi-annually on each March 1 and September 1, commencing September 1, 2017. Net proceeds of \$24,014,845 were deposited into the Capital Project Fund for Blended Component Units after receipt of premium of \$456,005 less cost of issuance of \$261,160.

2018 Special Tax Revenue Bonds

In September 2018, San Dieguito School Facilities Financing Authority, as a blended component unit formed by the District, issued Series 2018 Special Tax Revenue Bonds in the amount of \$74,580,000. The bonds were issued to prepay certain obligations under a prior JPA loan agreement, redeem all of the outstanding aggregate principal amount of the prior JPA's bonds, finance certain school facilities of benefit, purchase a debt service reserve insurance policy, and pay certain costs of issuance associated with the local obligations and the bonds. The issue consisted of a) \$64,365,000 in Serial Bonds with interest rates ranging from 3.50% to 5.00% and fully maturing March 31, 2038, and b) \$10,215,000 in Term Bonds with a stated interest rate of 3.75% due March 1, 2047. Interest on the bonds is payable semi-annually on each March 1 and September 1, commencing September 1, 2019. Net proceeds of \$82,550,098 were deposited into the Capital Project Fund for Blended Component Units after receipt of premium of \$8,616,236 less bond surety and underwriters discount of \$646,138.

The annual requirements to amortize the bonds outstanding at June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,720,000	\$ 5,667,688	\$ 7,387,688
2021	2,920,000	4,376,106	7,296,106
2022	3,150,000	4,234,457	7,384,457
2023	3,295,000	4,081,456	7,376,456
2024	3,455,000	3,921,457	7,376,457
2025-2029	20,040,000	16,880,930	36,920,930
2030-2034	25,120,000	11,498,100	36,618,100
2035-2039	20,720,000	5,722,512	26,442,512
2040-2044	11,890,000	2,361,938	14,251,938
2045-2049	5,535,000	430,913	5,965,913
Totals	<u>\$ 97,845,000</u>	<u>\$ 59,175,557</u>	<u>\$ 157,020,557</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

4. Lease Revenue Bonds

Lease revenue bonds at June 30, 2019 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
Lease Revenue Series 2010A	05/10/2010	6.46%	05/01/2027	\$ 13,015,000
	Beginning Balance	Increases	Decreases	Ending Balance
Lease Revenue Series 2010A \$	12,730,000	\$ -	\$ -	\$ 12,730,000
Unamortized Discount	(218,630)	-	(27,329)	(191,301)
Total Lease Revenue Bonds	\$ 12,511,370	\$ -	\$ (27,329)	\$ 12,538,699

The annual requirements to amortize the bonds outstanding at June 30, 2019 are as follows:

Year Ending June 30,	Principal	Interest	Total
2020	\$ -	\$ 822,231	\$ 822,231
2021	-	822,231	822,231
2022	-	822,231	822,231
2023	-	822,231	822,231
2024	-	822,231	822,231
2025-2029	12,730,000	2,466,691	15,196,691
Totals	\$ 12,730,000	\$ 6,577,846	\$ 19,307,846

In May 2010, the District entered into a facility lease agreement with the San Dieguito Public Facilities Authority to execute and deliver Lease Revenue Bonds, Series 2010A (Qualified School Construction Bonds - Direct Subsidy) in the amount of \$13,015,000 with an interest rate of 6.46% for various capital projects and public school improvements. Through the facility lease, the District is obligated to make semi-annual base revenue payments to a principal account beginning April 2011 and continuing through April 2027. An annual base rental deposit to the principal account of \$2,005,030 is due in 2011 with remaining base rental deposits of \$1,606,227 due annually thereafter through April 2027. Interest on the lease revenue bonds is to be paid annually from the principal account beginning May 2011 with the remaining principal balance of \$12,730,000 on the bonds due at the maturity date of May 1, 2027. Interest is subsidized by the Internal Revenue Service annually.

5. Bond Premium

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and then amortize the premium over the life of the bond.

The following bonds were issued at a premium resulting in an effective interest rate as follows:

	2013 Series A	2015 Series B	2016 Series C
Total Interest Payments on Bond	\$ 113,607,493	\$ 88,265,753	\$ 42,624,776
Less Bond Premium	(8,336,717)	(6,379,386)	(2,852,014)
Net Interest Payments	105,270,776	81,886,367	39,772,762
Par amount of Bonds	\$ 160,000,000	\$ 117,040,000	\$ 62,000,000
Periods	25	25	25
Effective Interest Rate	2.630%	2.790%	2.560%

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	Special Tax	2018 Series D	Special Tax
Total Interest Payments on Bond	\$ 18,468,936	\$ 18,093,285	\$ 42,888,732
Less Bond Premium	(456,005)	(939,590)	(8,616,236)
Net Interest Payments	18,012,931	17,153,695	34,272,496
Par amount of Bonds	\$ 23,820,000	\$ 25,000,000	\$ 74,580,000
Periods	30	25	28
Effective Interest Rate	2.520%	2.740%	1.640%

6. Bond Discount

Bond discount arises when the market rate of interest is lower than the stated interest rate on the debt. Generally Accepted Accounting Principles (GAAP) require that the discount decrease the face value of the debt and then amortize the discount over the life of the debt.

Discounts issued on the debt resulted in an effective interest rate as follows:

	2013 Series A Bonds	2008 Special Tax Bonds	2018 Special Tax Bonds
Total Interest Payments on Bond	\$ 113,607,493	\$ 76,647,411	\$ 42,888,732
Add Discount	744,000	1,548,428	646,138
Net Interest Payments	114,351,493	78,195,839	43,534,870
Par amount of Bonds	\$ 160,000,000	\$ 89,130,000	\$ 74,580,000
Periods	25	34	28
Effective Interest Rate	2.850%	2.580%	2.080%

7. State School Building Loan

Effective December 10, 2008 the district entered into a loan agreement with the California Office of School Construction for a loan of \$3,000,000 bearing an interest rate of 2.568%. The loan is to be repaid in ten equal annual installments commencing July 1, 2011. The loan was made as a part of the Career Technical Education Facilities Program in accordance with School Facility Program Regulation Section 1859.194. Future payment requirements are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 326,973	\$ 17,009	\$ 343,982
2021	256,936	8,612	265,548
Totals	\$ 583,909	\$ 25,621	\$ 609,530

8. Capital Leases

In January 2018, the District entered into a capital master tax-exempt lease-purchase agreement with U.S. Bancorp Government Leasing and Finance, Inc. to purchase six school buses. The total amount to be financed is \$866,396 and shall be for a period of six years at a fixed interest rate of 2.82% per year with semi-annual payments of \$78,987 consisting of principal and interest due July 31 and January 31 of each year, with the first payment due July 31, 2018.

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The annual requirements to amortize the capital leases outstanding at June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 138,301	\$ 19,672	\$ 157,973
2021	142,229	15,744	157,973
2022	146,268	11,705	157,973
2023	150,422	7,551	157,973
2024	154,694	3,279	157,973
Totals	\$ <u>731,914</u>	\$ <u>57,951</u>	\$ <u>789,865</u>

9. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2019 amounted to \$1,781,947. This amount is included as part of long-term liabilities in the government-wide financial statements.

10. Net Pension Liability

The District's beginning net pension liability was \$156,953,547 and increased by \$717,796 during the year ended June 30, 2019. The ending net pension liability at June 30, 2019 was \$157,671,343. See Note P for additional information regarding the net pension liability.

11. Total OPEB Liability

The District's beginning total OPEB liability was \$29,392,965 and increased during the year ended June 30, 2019 by \$2,165,550. The ending total OPEB liability at June 30, 2019 was \$31,558,515. See Note Q for additional information regarding the total OPEB liability.

O. Joint Ventures (Joint Powers Agreements)

The District participates in two joint powers agreements (JPAs) entity, the San Diego County Schools Risk Management (SDCSR) and the Fringe Benefits Consortium (FBC). The relationship between the District and the JPAs is such that the JPAs are not a component unit of the District.

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

June 30, 2019 audited financial information was not available at the time this report was issued.

P. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits in effect at June 30, 2019 are summarized as follows:

	CalSTRS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2019)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2019)	16.280%	16.280%
Required State Contribution Rates (at June 30, 2019)	14.772%	14.772%

*Amounts are limited to 120% of Social Security Wage Base.

**The rate imposed on CalSTRS 2% at 62 members is based on the normal cost of benefits.

	CalPERS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 55	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%	1.0- 2.5%
Required Employee Contribution Rates (at June 30, 2019)	7.000%	7.000%
Required Employer Contribution Rates (at June 30, 2019)	18.062%	18.062%

c. ContributionsCalSTRS

For the fiscal year ended June 30, 2019 (measurement date June 30), 2018, Section 22950 of the California Education Code requires members to contribute monthly to the system 10.205% (if hired prior to January 1, 2013) or 10.25% (if hired on or after January 1, 2013) of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.28% of creditable compensation for the fiscal year ended June 30, 2019. Rates are defined in Section 22950.5 through the fiscal year ending June 30, 2021. Beginning in the fiscal year ending June 30, 2022 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

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CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the fiscal year ended June 30, 2019 (measurement date June 30, 2018) the employee contribution rate was 7.00% and employer contribution rate was 18.062% of covered payroll.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2019 (measurement date June 30, 2018) the State contributed 14.772% of salaries creditable to CalSTRS. The contributions made by the State during the fiscal year ended June 30, 2019 included amounts resulting from Senate Bill (SB) 90 settlement in which the State contributed an additional \$2.2 Billion to CalSTRS on behalf of the Districts during the 2018-19 fiscal year in order to reduce contribution rates for Districts in 2019-20 and 2020-21. The contribution resulting from SB 90 made up 42% of the total contributions made by the State on behalf of the District. Consistent with the requirements of GASB 85, the District has recorded these contributions as revenue and expense in the fund financial statements (current financial resources measurement focus). The government-wide financial statements have recorded revenue and expense for pension expense paid on behalf of the District (economic resources measurement focus). Contributions reported for on behalf payments are based on the District's proportionate share of the State's contribution for the fiscal year.

Contributions made by the State on behalf of the District and the State's pension expense associated with District employees for the the past three fiscal years are as follows:

CalSTRS			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2017	7.470%	\$ 5,111,403	\$ 8,077,248
2018	8.292%	5,642,478	2,449,240
2019	15.465%	10,833,090	(2,053,391)

CalPERS			
Year Ended June 30,	On Behalf Contribution Rate	On Behalf Contribution Amount	On Behalf Pension Expense
2019	6.710%	\$ 1,367,933	-

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

d. Contributions Recognized

For the fiscal year ended June 30, 2019 (measurement period June 30, 2018), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
	Contributions - Employer	\$ 11,404,127	\$ 3,682,051
Contributions - State On Behalf Payments	10,833,090	1,367,933	12,201,023
Total Contributions	<u>\$ 22,237,217</u>	<u>\$ 5,049,984</u>	<u>\$ 27,287,201</u>

	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
	Contributions - Employer	\$ 9,818,820	\$ 3,099,948
Contributions - State On Behalf Payments	10,833,090	1,367,933	12,201,023
Total Contributions	<u>\$ 20,651,910</u>	<u>\$ 4,467,881</u>	<u>\$ 25,119,791</u>

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 117,757,677
CalPERS	39,913,666
Total Net Pension Liability	<u>\$ 157,671,343</u>

The District's net pension liability for each Plan is measured as the proportionate share of the total net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2018. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, as actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2018 and June 30, 2019 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share	Total For District Employees	
Proportion June 30, 2018	0.1294%	0.0768%	0.2062%	0.1562%
Proportion June 30, 2019	0.1281%	0.0736%	0.2017%	0.1497%
Change in Proportion	<u>-0.0013%</u>	<u>-0.0032%</u>	<u>-0.0045%</u>	<u>-0.0065%</u>

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YEAR ENDED JUNE 30, 2019

a. Pension Expense

For the measurement period ended June 30, 2018 (fiscal year June 30, 2019), pension expense was recognized as follows:

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (1,917,312)	\$ 2,635,107	\$ 717,795
State On Behalf Pension Expense	(2,053,391)	-	(2,053,391)
Employer Contributions to Pension Expense	11,404,127	3,682,051	15,086,178
(Increase)/Decrease in Deferred Outflows of Resources			
Employer Contributions Subsequent to Measurement Date	(1,475,717)	(493,396)	(1,969,113)
Difference Between Actual & Expected Experience	103,266	(1,602,828)	(1,499,562)
Change in Assumptions	5,173,134	913,050	6,086,184
Change in Proportionate Shares	1,547,406	372,472	1,919,878
Net Difference Between Projected & Actual Earnings	7,829	2,096,111	2,103,940
Increase/(Decrease) in Deferred Inflows of Resources			
Difference Between Actual & Expected Experience	89,025	-	89,025
Change in Assumptions	-	(352,606)	(352,606)
Change in Proportionate Shares	170,525	1,170,166	1,340,691
Net Difference Between Projected & Actual Earnings	1,170,000	(1,202,752)	(32,752)
Total Pension Expense	\$ 14,218,892	\$ 7,217,375	\$ 21,436,267

b. Deferred Outflows and Inflows of Resources

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 11,404,127	\$ 3,682,051	\$ 15,086,178
Differences between actual and expected experience	309,798	3,289,397	3,599,195
Changes in assumptions	15,519,403	4,895,078	20,414,481
Change in employer's proportionate share	4,468,377	887,858	5,356,235
Net difference between projected and actual earnings	11,732	3,316,151	3,327,883
Total Deferred Outflows of Resources	\$ 31,713,437	\$ 16,070,535	\$ 47,783,972
	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (100,702)	\$ -	\$ (100,702)
Changes in assumptions	-	(352,606)	(352,606)
Change in employer's proportionate share	(1,721,990)	(1,297,310)	(3,019,300)
Net difference between projected and actual earnings	(12,496,648)	(3,060,876)	(15,557,524)
Total Deferred Inflows of Resources	\$ (14,319,340)	\$ (4,710,792)	\$ (19,030,132)

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2020. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2020	\$ 18,235,762	\$ 8,908,304	\$ (4,872,157)	\$ (1,666,376)	\$ 20,605,533
2021	6,827,710	4,022,201	(4,093,388)	(1,250,198)	5,506,325
2022	6,649,965	2,450,542	(4,092,731)	(1,250,199)	3,757,577
2023	-	689,488	(1,261,064)	(544,019)	(1,115,595)
Total	\$ 31,713,437	\$ 16,070,535	\$ (14,319,340)	\$ (4,710,792)	\$ 28,753,840

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YEAR ENDED JUNE 30, 2019

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2019 were based on actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Fiscal Year	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2018	June 30, 2018
Valuation Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.5%
Wage Growth	3.50%	(3)
Investment Rate of Return	7.10%	7.15%
Post Retirement Benefit Increase	(1)	(4)
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.

(2) CalSTRS projects mortality by setting the projection scale equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table issued by the Society of Actuaries.

(3) Wage growth is a component of inflation for CalPERS assumptions.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.50% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90% of scale MP-2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

d. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 7.15% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies (where applicable) will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS respective websites.

The CalPERS discount rate was increased from 7.50% to 7.65% at measurement date June 30, 2015 (Fiscal year June 30, 2016) to correct for an adjustment to exclude administrative expenses. Subsequently CalPERS discount rate was decreased from 7.65% to 7.15% at measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from actuarially determined amounts.

The CalSTRS discount rate was adjusted from 7.60% to 7.10% for measurement date June 30, 2017 (Fiscal year June 30, 2018) to adjust for changes resulting from a new actuarial experience study.

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According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. The last ALM completed by CalSTRS was conducted in 2015. CalSTRS is in process of completing the next ALM and expects to complete the process by November 2019. CalPERS completed their ALM in 2018 with new policies in effect on July 1, 2018. Both CalSTRS and CalPERS conduct new ALM's every 4 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalSTRS

Asset Class	Assumed Asset Allocation	Long Term Expected Real Rate of Return*
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Risk Mitigating Strategies	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

*20 year average

CalPERS

Asset Class*	Assumed Asset Allocation	Real Return Years 1-10**	Real Return Years 11+***
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-	-0.92%

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

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YEAR ENDED JUNE 30, 2019

* In the Basic Financial Statements, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

** An expected inflation of 2.00% used for this period

*** An expected inflation of 2.92% used for this period

e. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.10%	6.15%
Net Pension Liability	\$ 172,501,219	\$ 58,112,390
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 117,757,677	\$ 39,913,666
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 72,369,982	\$ 24,815,220

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f. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension LiabilityCalSTRS - Governmental Activities

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2018 (Previously Reported)	\$ 624,469,482	\$ 433,727,123	\$ 190,742,359	\$ 71,067,369	\$ 119,674,990
Changes for the year:					
CalSTRS auditor adjustment	-	(1,026,943)	1,026,943	374,777	652,166
Change in prop share	(13,609,518)	(9,452,531)	(4,156,987)	(2,974,165)	(1,182,822)
Service cost	14,409,485	-	14,409,485	5,258,655	9,150,830
Interest	43,369,685	-	43,369,685	15,827,505	27,542,180
Differences between expected and actual experience	(189,652)	-	(189,652)	(69,212)	(120,440)
Contributions:					
Employer	-	9,818,830	(9,818,830)	(3,583,323)	(6,235,507)
Employee	-	7,053,919	(7,053,919)	(2,574,285)	(4,479,634)
State on behalf payments	-	5,642,484	(5,642,484)	(2,059,190)	(3,583,294)
Net Investment Income	-	37,675,168	(37,675,168)	(13,749,325)	(23,925,843)
Other Income	-	212,135	(212,135)	(77,418)	(134,717)
Benefit payments, including refunds of employee contributions	(29,328,802)	(29,328,802)	-	-	-
Administrative expenses	-	(435,963)	435,963	159,102	276,861
Borrowing costs	-	(190,154)	-	69,396	(69,396)
Other expenses	-	(3,385)	3,385	1,236	2,149
Net Changes	14,651,198	19,964,758	(5,313,560)	(3,396,247)	(1,917,313)
Balance at June 30, 2019	\$ 639,120,680	\$ 453,691,881	\$ 185,428,799	\$ 67,671,122	\$ 117,757,677

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2019

CalPERS - Governmental Activities

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2018 (Previously Reported)	\$ 132,531,199	\$ 95,252,642	\$ 37,278,557
Changes for the year:			
Change in Proportionate Share	(5,482,668)	(3,940,496)	(1,542,172)
Service Cost	3,252,439	-	3,252,439
Interest	9,229,829	-	9,229,829
Differences between expected and actual experience	2,773,720	-	2,773,720
Change in Assumptions	673,728	-	673,728
Contributions:			
Employer	-	3,099,952	(3,099,952)
Employee	-	1,426,572	(1,426,572)
Net Investment Income	-	7,627,107	(7,627,107)
Plan to Plan Resource Movement	-	2	(2)
Benefit Payments, including refunds of employee contributions	(6,067,357)	(6,067,357)	-
Administrative expenses	-	(138,391)	138,391
Other expenses	-	(262,807)	262,807
Net Changes	<u>4,379,691</u>	<u>1,744,582</u>	<u>2,635,109</u>
Balance at June 30, 2019	<u>\$ 136,910,890</u>	<u>\$ 96,997,224</u>	<u>\$ 39,913,666</u>

Q. Postemployment Benefits Other Than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The District's defined benefit OPEB plan, San Dieguito Union High School District Retiree Health Care Plan (the Plan) provides OPEB for retirees that meet eligibility requirements until age 65. Retirees in the plan are eligible for the same medical plans as active employees. The Plan is a single-employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lie with the District's board of directors. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.

Plan Eligibility

The District provides medical and prescription drug benefits to its employees up to age 65. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. The District does not provide any retiree health benefits beyond age 65.

For certificated employees, the District provides retiree medical and prescription drug benefits to eligible retirees. The District's financial obligation is to pay for the retiree's medical coverage to age 65. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. Eligibility for retiree health coverage requires retirement with at least 10 years of service on or after age 55.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

For classified employees, other management, confidential, and administrative employees, the District provides medical and prescription drug benefits to the earlier of age 65 or the end of a period of ten years. The District pays up to 100% of the retiree only cost up to a maximum which is based on the highest employee only medical premium in effect in the year of retirement. The District does not provide any retiree health benefits beyond age 65 or after a period of 10 years, if earlier. Eligibility for retiree health coverage requires retirement with at least 10 years of District service.

Retirees also have the option to elect dental coverage for themselves and eligible dependents but must pay the entire cost of coverage. Dependent coverage (except COBRA continuation) ceases upon the death of the retiree or when the retiree reaches age 65. The retiree pays for any amounts above the District's maximum contribution, for the cost of covering any eligible dependents and for the cost of coverage for employee dental.

Employees Covered by Benefit Terms

At June 30, 2019, the following retirees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	63
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	950
Total number of participants	<u>1,013</u>

2. Total OPEB Liability

The District's total OPEB liability of \$31,558,515 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75% per annum
Salary Increases	3.00% per annum, in aggregate
Discount Rate	3.50% per annum
Healthcare Cost Trend Rates	6.50% decreasing to 5.00%
Retiree's Share of Costs	0.00% of projected premiums

The discount rate is the average, rounded to 5 basis points, of the range of 3-20 year municipal bond rate indices: S&P Municipal Bond 20 Year High Grade Rate Index, Bond Buyer 20-Bond GO Index, and Fidelity GO 20 Year Bond Index.

Mortality rates are based on the most recent rates used by CalPERS and CalSTRS for pension valuations. The CalPERS mortality table was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. The CalSTRS mortality table was developed based on CalSTRS specific data. The table includes mortality improvements set at 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of CalPERS actuarial experience study for the period July 1, 1997 through June 30, 2011 and the CalSTRS experience study for the period July 1, 2010 through June 30, 2015.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018	\$ 29,392,965
Changes for the year:	
Service cost	2,379,289
Interest	1,062,707
Changes in assumptions or other inputs	(244,107)
Benefit payments	(1,032,339)
Net changes	2,165,550
Balance at June 30, 2019	\$ 31,558,515

There were no changes in benefit terms for the fiscal year ended June 30, 2019.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point-higher (4.50%) than the current discount rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB Liability	\$ 34,064,295	\$ 31,558,515	\$ 29,200,766

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (5.50% decreasing to 4.00% per year) or 1-percentage-point higher (7.50% decreasing to 6.00% per year) than the current healthcare cost trend rates:

	1% Decrease 5.50% decreasing to 4.00%	Healthcare Cost Trend Rate 6.50% decreasing to 5.00%	1% Increase 7.50% decreasing to 6.00%
Total OPEB Liability	\$ 27,953,181	\$ 31,558,515	\$ 35,721,840

3. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019 the District recognized OPEB expense of \$3,272,604. At June 30, 2019 the District reported deferred outflows of resources and deferred inflows of resources related to the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made subsequent to measurement date	\$ 924,940	\$ -
Changes in assumptions	-	(1,212,867)
Total	\$ 924,940	\$ (1,212,867)

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense during the fiscal year ending June 30, 2019.

R. Adjustments to Beginning Net Position

During the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". Implementation of GASB Statement No 75 resulted in a change in calculations of total OPEB liability. The adjustment for the accounting policy change to the total OPEB liability was overstated in the prior year as the liability was included in the proprietary fund and no adjustment was made government wide.

A summary of adjustments to beginning balance are as follows:

	Government Wide Financial Statements
Beginning Net Position - Originally Stated	\$ (42,642,587)
Adjustments for Accounting Policy Change:	
Total OPEB Liability	15,593,700
Total Adjustments	<u>15,593,700</u>
Beginning Net Position - As Restated	<u>\$ (27,048,887)</u>

S. Classification of Fund Balances of Governmental Funds

As of June 30, 2019 ending fund balance consisted of the following:

	Major Governmental Funds				
	General Fund	Building Fund	Blended Component Unit Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable Fund Balances					
Revolving Cash	\$ 175,426	\$ -	\$ -	\$ -	\$ 175,426
Stores Inventories	-	-	-	80,532	80,532
Prepaid Items	6,606	-	-	343,982	350,588
Restricted Fund Balances					
Child Nutrition Program	-	-	-	34,800	34,800
Educational Programs	1,315,855	-	-	-	1,315,855
State School Facilities Projects	-	-	-	19,853	19,853
Lottery: Instructional Materials	2,322,668	-	-	-	2,322,668
Committed Fund Balances					
Deferred Maintenance	-	-	-	3,333	3,333
Assigned Fund Balances					
Capital Projects	-	40,224,195	46,064,948	1,419,952	87,709,095
Site Department Carryovers	719,573	-	-	-	719,573
Board Reserve	10,824,056	-	-	-	10,824,056
Debt Service	-	-	-	11,088,897	11,088,897
OPEB	250,000	-	-	-	250,000
Facilities Maintenance	390,000	-	-	-	390,000
Educational Programs	1,200,000	-	-	-	1,200,000
Unassigned Fund Balances					
For Economic Uncertainty	7,227,662	-	-	-	7,227,662
Total Fund Balance	<u>\$ 24,431,846</u>	<u>\$ 40,224,195</u>	<u>\$ 46,064,948</u>	<u>\$ 12,991,349</u>	<u>\$ 123,712,338</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

T. Construction Commitments

As of June 30, 2019 the District had the following commitments with respect to unfinished capital projects:

Construction in Process:	Commitment	*Expected Date of Final Completion	Percentage Complete
Canyon Crest Academy Stadium Lights Improvements	\$ 1,068,245	10/31/2019	3%
Carmel Valley Middle School Field Improvements	1,838,500	10/15/2019	25%
Carmel Valley Middle School Solar Improvements	1,136,198	09/30/2019	36%
Diegueno Middle School Building P	9,488,424	12/15/2019	52%
Earl Warren Middle School New Campus	46,555,011	07/31/2019	99%
Oak Crest Middle School Administration Building	3,182,247	08/26/2019	69%
Oak Crest Middle School Science Classroom Building & Quad	12,473,631	11/30/2019	90%
San Dieguito High School Academy New Arts and Humanities Building	29,664,632	08/26/2019	86%
Torrey Pines High School Performing Arts Center	27,667,193	08/23/2019	99%

* Expected date of final completion subject to change

U. Risk Management

The District is exposed to risk of losses due to:

- a. Torts,
- b. Theft of, damage to, or destruction of assets,
- c. Business interruption,
- d. Errors or omissions,
- e. Job related illnesses or injuries to employees,
- f. Natural disasters,
- g. Other risks associated with public entity risk pools

Risk management is the process of managing the District's activities to minimize the adverse effects of these risks. The main element of risk management are risk control (to minimize the losses that strike an organization) and risk financing (to obtain finances to provide for or restore the economic damages of those losses). Risk financing techniques include risk retention (self-insurance), risk transfer to and from an insurer, and risk transfer to a noninsurer.

The District has implemented the risk financing technique of risk transfer to an insurer. The District has purchased property & liability insurance as well as workers compensation insurance to cover any losses resulting from the risks identified above.

The District purchases insurance through joint powers authorities. The District is not obligated to cover any losses beyond the premiums paid for the insurance costs. As a result there has not been a liability recorded for incurred but not reported claims.

The District has established a self-insurance fund for the purpose of accounting for other post employment benefits. The activities of the fund include payment of pay-as-you-go premiums for other post employment health insurance as well as recording of changes in the other post employment benefits liability.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

V. Commitments and Contingencies

Litigation

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

State and Federal Allowances, Awards, and Grants

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

W. Subsequent Events

Implementation of New Accounting Guidance

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2020. Those newly implemented pronouncements are as follows:

GASB 84 - Fiduciary Activities

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The District expects adjustments to be made to the financial statements resulting from implementation of this GASB Statement but does not expect the adjustments to be material to the financial statements.

GASB 90 - Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61

The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or a permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

The District does not currently hold any equity interests in legally separate organizations and as such does not anticipate any adjustments to be made to the financial statements as a result of implementing this GASB Statement.

Issuance of Short-Term Debt

The District is participating in the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Notes Program, Series 2019, issued July 16, 2019. The notes are due on June 30, 2020 and bear an interest rate of 4.00%. The District's share of Tax and Revenue Anticipation Notes issued is \$20,000,000. The notes were issued to supplement cash flows of the District. The notes and interest will be repaid by the District on or before June 30, 2020.

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Required Supplementary Information

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**EXHIBIT B-1**
ITEM 10aGENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 5,828,270	\$ 4,051,134	\$ 2,658,326	\$ (1,392,808)
Education Protection Account Funds	2,526,000	2,518,200	2,522,854	4,654
Local Sources	107,322,122	109,514,804	111,140,668	1,625,864
Federal Revenue	3,796,592	4,098,609	3,678,501	(420,108)
Other State Revenue	15,185,044	14,594,427	21,343,648	6,749,221
Other Local Revenue	6,263,647	7,166,710	9,436,961	2,270,251
Total Revenues	<u>140,921,675</u>	<u>141,943,884</u>	<u>150,780,958</u>	<u>8,837,074</u>
Expenditures:				
Current:				
Certificated Salaries	70,838,410	70,577,323	70,426,191	151,132
Classified Salaries	20,649,797	20,329,787	19,697,606	632,181
Employee Benefits	32,655,249	32,966,948	38,829,809	(5,862,861)
Books And Supplies	4,233,780	7,337,691	3,673,656	3,664,035
Services And Other Operating Expenditures	14,409,684	15,151,325	14,446,811	704,514
Other Outgo	602,350	602,350	588,217	14,133
Direct Support/Indirect Costs	(155,000)	(155,000)	(89,542)	(65,458)
Capital Outlay	65,000	447,307	499,563	(52,256)
Debt Service:				
Principal	900,072	900,072	900,070	2
Interest	845,722	845,722	845,633	89
Total Expenditures	<u>145,045,064</u>	<u>149,003,525</u>	<u>149,818,014</u>	<u>(814,489)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,123,389)</u>	<u>(7,059,641)</u>	<u>962,944</u>	<u>8,022,585</u>
Other Financing Sources (Uses):				
Transfers In	765,589	765,589	1,284,312	518,723
Transfers Out	(355,682)	(355,682)	(3,668,585)	(3,312,903)
Total Other Financing Sources (Uses)	<u>409,907</u>	<u>409,907</u>	<u>(2,384,273)</u>	<u>(2,794,180)</u>
Net Change in Fund Balance	(3,713,482)	(6,649,734)	(1,421,329)	5,228,405
Fund Balance, July 1	<u>19,633,717</u>	<u>19,633,717</u>	<u>19,633,717</u>	-
Fund Balance, June 30	<u>\$ 15,920,235</u>	<u>\$ 12,983,983</u>	<u>\$ 18,212,388</u>	<u>\$ 5,228,405</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
District's proportion of the net pension liability (asset)	0.1281%	0.1294%	0.1209%	0.1196%	0.1263%	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 117,757,677	\$ 119,674,988	\$ 97,797,306	\$ 80,535,333	\$ 73,782,939	N/A	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	67,671,121	71,067,638	60,499,140	50,492,934	46,983,210	N/A	N/A	N/A	N/A	N/A
Total	\$ 185,428,798	\$ 190,742,626	\$ 158,296,446	\$ 131,028,267	\$ 120,766,149	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 68,044,491	\$ 68,421,216	\$ 68,951,765	\$ 60,074,753	\$ 55,280,293	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	173.06%	174.91%	141.83%	134.06%	133.47%	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.99%	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 11,404,127	\$ 9,928,410	\$ 8,674,132	\$ 6,446,021	\$ 4,908,890	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(11,404,127)	(9,928,410)	(8,674,132)	(6,446,021)	(4,908,890)	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 70,049,920	\$ 68,803,950	\$ 68,951,765	\$ 60,074,756	\$ 55,280,293	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	16.280%	14.430%	12.580%	10.730%	8.880%	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
District's proportion of the net pension liability (asset)	0.1497%	0.1562%	0.1525%	0.1448%	0.1476%	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 39,913,666	\$ 37,278,559	\$ 30,126,345	21,336,448	\$ 16,750,628	N/A	N/A	N/A	N/A	\$ N/A
District's covered-employee payroll	\$ 19,959,745	\$ 20,056,300	\$ 20,047,717	18,471,841	\$ 16,097,264	N/A	N/A	N/A	N/A	\$ N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	199.97%	185.87%	150.27%	115.51%	104.06%	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.85%	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 3,682,051	\$ 3,188,655	\$ 2,784,227	\$ 2,188,359	\$ 1,894,809	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(3,682,051)	(3,188,655)	(2,784,227)	(2,188,359)	(1,894,809)	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 20,385,622	\$ 20,530,906	\$ 20,047,717	18,471,841	16,097,264	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	18.062%	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

See Accompanying Notes to Required Supplementary Information.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTSCHEDULE OF CHANGES IN THE DISTRICT'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
SDUHSD RETIREE HEALTH PLAN
LAST TEN FISCAL YEARS *

	Fiscal Year Ended									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB liability:										
Service cost	\$ 2,379,289	\$ 2,524,714	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Interest	1,062,707	863,398	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of benefit terms	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Differences between expected and actual experience	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	(244,107)	(1,280,421)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(1,032,339)	(969,332)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total pension liability	2,165,550	1,138,359	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	29,392,965	28,254,606	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	\$ 31,558,515	\$ 29,392,965	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Covered-employee payroll	\$ 54,295,000	\$ 51,854,000	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A
District's OPEB liability as a percentage of covered-employee payroll	58.12%	56.68%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

See Accompanying Notes to Required Supplementary Information

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30, 2019

ITEM 10a

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other than Capital Outlay (Fund 17) was included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Fund Financial Statements Ending Fund Balance	\$	24,431,846
Less Fund 17 Fund Balance		<u>(6,219,458)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	\$	<u>18,212,388</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$	2,255,025
Change in Fund Balance attributed to Fund 17		<u>(3,676,354)</u>
General Fund - Budgetary Comparison Schedule Change in Fund Balance	\$	<u>(1,421,329)</u>

Excess of Expenditures Over Appropriations

As of June 30, 2019, expenditures exceeded appropriations in individual budgeted funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
General Fund:		
Employee Benefits	\$ 5,862,861	STRS/PERS on-behalf payments increase
Capital Outlay	52,256	Unanticipated increase in capital outlay expenditures

Amounts in excess of appropriations were not considered a violation of any laws, regulations, contracts or grant agreements and did not have a direct or material effect on the financial statements.

Schedule of District's Proportionate Share - California State Teachers' Retirement System

1) Benefit Changes: In 2015, 2016, 2017, 2018, & 2019 there were no changes to benefits

2) Changes in Assumptions: In 2015, 2016, 2017 & 2019 there were no changes in assumptions. In 2018 there was a change in discount rate from 7.60% to 7.10%.

Schedule of District's Contributions - California State Teachers' Retirement System

The total pension liability for California State Teachers Retirement System was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016 & 2017 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016, 2017 & 2018 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

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Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/06 - 06/30/10	07/01/06 - 06/30/10
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018	June 30, 2019
Measurement Date	06/30/17	06/30/18
Valuation Date	06/30/16	06/30/17
Experience Study	07/01/10 - 06/30/15	07/01/10 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.10%	7.10%
Consumer Price Inflation	2.75%	2.75%
Wage Growth (Average)	3.50%	3.50%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple

CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 experience study adopted by the CalSTRS board in February 2017. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among CalSTRS members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. Additional information can be obtained by reviewing the CalSTRS Actuarial Experience Study on CalSTRS website.

Schedule of District's Proportionate Share - California Public Employees Retirement System

1) Benefit Changes: In 2015, 2016, 2017, 2018 & 2019 there were no changes to benefits

2) Changes in Assumptions: In 2015 and 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.5% to 7.65%. In 2018 the discount rate was changed from 7.65% to 7.15%. In 2019, demographic assumptions and inflation rate were changed in accordance to the CalPERS experience study and review of Actuarial Assumptions December 2017, there were no changes to the discount rate in this period.

Schedule of District's Contributions - California Public Employees' Retirement System

The total pension liability was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016, & 2017 and rolling forward the total pension liabilities to June 30, 2014, 2015, 2016, 2017 & 2018 (measurement dates). The financial reporting actuarial valuation as of June 30, 2014, June 30, 2015, June 30, 2016, June 30, 2017, and June 30, 2018 (measurement dates) used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

ITEM 10a

Reporting Period	June 30, 2015	June 30, 2016	June 30, 2017
Measurement Date	06/30/14	06/30/15	06/30/16
Valuation Date	06/30/13	06/30/14	06/30/15
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/11	07/01/97 - 06/30/11
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.65%	7.65%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018	June 30, 2019
Measurement Date	06/30/17	06/30/18
Valuation Date	06/30/16	06/30/17
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.15%	7.50%
Consumer Price Inflation	2.75%	2.50%
Wage Growth (Average)	3.00%	3.00%
Post-retirement Benefit Increase:	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the April 2014 experience study report (based on demographic data from 1997 to 2011) available on CalPERS website.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

- 1) Benefit Changes: In 2018 & 2019 there were no changes to benefits.
- 2) Changes in Assumptions: In 2018 there were no changes in assumptions. Changes in assumptions for the fiscal year ended June 30, 2019 included an increase in the discount rate from 3.40% to 3.50% based on a change in the bond buyer 20 bond index rate.
- 3) The following are the discount rates used for each period:

Year	Discount Rate
2018	3.40%
2019	3.50%

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Combining Statements as Supplementary Information

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTCOMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 541,298	\$ 11,088,897	\$ 1,009,488	\$ 12,639,683
Cash on Hand and in Banks	115,417	-	-	115,417
Accounts Receivable	95,174	-	506,165	601,339
Due from Other Funds	1,635	-	-	1,635
Stores Inventories	80,532	-	-	80,532
Prepaid Expenditures	-	-	343,982	343,982
Total Assets	<u>834,056</u>	<u>11,088,897</u>	<u>1,859,635</u>	<u>13,782,588</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 26,626	\$ -	\$ 91,608	\$ 118,234
Due to Other Funds	477,093	-	33,079	510,172
Unearned Revenue	162,833	-	-	162,833
Total Liabilities	<u>666,552</u>	<u>-</u>	<u>124,687</u>	<u>791,239</u>
Fund Balance:				
Nonspendable Fund Balances:				
Stores Inventories	80,532	-	-	80,532
Prepaid Items	-	-	343,981	343,981
Restricted Fund Balances	34,801	-	19,853	54,654
Committed Fund Balances	3,333	-	-	3,333
Assigned Fund Balances	48,838	11,088,897	1,371,114	12,508,849
Total Fund Balance	<u>167,504</u>	<u>11,088,897</u>	<u>1,734,948</u>	<u>12,991,349</u>
Total Liabilities and Fund Balances	<u>\$ 834,056</u>	<u>\$ 11,088,897</u>	<u>\$ 1,859,635</u>	<u>\$ 13,782,588</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTCOMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 505,534	\$ -	\$ -	\$ 505,534
Other State Revenue	95,977	61,860	35,215	193,052
Other Local Revenue	2,339,092	15,891,363	1,739,895	19,970,350
Total Revenues	<u>2,940,603</u>	<u>15,953,223</u>	<u>1,775,110</u>	<u>20,668,936</u>
Expenditures:				
Current:				
Pupil Services	2,814,192	-	-	2,814,192
General Administration	89,542	-	49,591	139,133
Plant Services	-	-	1,014,179	1,014,179
Capital Outlay	-	-	783,420	783,420
Debt Service:				
Principal	-	3,035,000	288,040	3,323,040
Interest	-	12,847,448	55,942	12,903,390
Total Expenditures	<u>2,903,734</u>	<u>15,882,448</u>	<u>2,191,172</u>	<u>20,977,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>36,869</u>	<u>70,775</u>	<u>(416,062)</u>	<u>(308,418)</u>
Net Change in Fund Balance	36,869	70,775	(416,062)	(308,418)
Fund Balance, July 1	130,635	11,018,122	2,151,010	13,299,767
Fund Balance, June 30	<u>\$ 167,504</u>	<u>\$ 11,088,897</u>	<u>\$ 1,734,948</u>	<u>\$ 12,991,349</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Adult Education Fund	Cafeteria Fund
	<u> </u>	<u> </u>
ASSETS:		
Cash in County Treasury	\$ 5	\$ 492,129
Cash on Hand and in Banks	-	115,417
Accounts Receivable	3	92,172
Due from Other Funds	-	1,635
Stores Inventories	-	80,532
Total Assets	<u>8</u>	<u>781,885</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ -	\$ 26,626
Due to Other Funds	-	477,093
Unearned Revenue	-	162,833
Total Liabilities	<u>-</u>	<u>666,552</u>
Fund Balance:		
Nonspendable Fund Balances:		
Stores Inventories	-	80,532
Restricted Fund Balances	-	34,801
Committed Fund Balances	-	-
Assigned Fund Balances	8	-
Total Fund Balance	<u>8</u>	<u>115,333</u>
Total Liabilities and Fund Balances	<u>\$ 8</u>	<u>\$ 781,885</u>

EXHIBIT C-3

ITEM 10a

Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 3,297	\$ 45,867	\$ 541,298
-	-	115,417
36	2,963	95,174
-	-	1,635
-	-	80,532
<u>3,333</u>	<u>48,830</u>	<u>834,056</u>
\$ -	\$ -	\$ 26,626
-	-	477,093
-	-	162,833
<u>-</u>	<u>-</u>	<u>666,552</u>
-	-	80,532
-	-	34,801
3,333	-	3,333
-	48,830	48,838
<u>3,333</u>	<u>48,830</u>	<u>167,504</u>
<u>\$ 3,333</u>	<u>\$ 48,830</u>	<u>\$ 834,056</u>

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SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Adult Education Fund	Cafeteria Fund
	<u> </u>	<u> </u>
Revenues:		
Federal Revenue	\$ -	\$ 505,534
Other State Revenue	-	95,977
Other Local Revenue	8	2,313,273
Total Revenues	<u>8</u>	<u>2,914,784</u>
Expenditures:		
Current:		
Pupil Services	-	2,814,192
General Administration	-	89,542
Total Expenditures	<u>-</u>	<u>2,903,734</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8</u>	<u>11,050</u>
Net Change in Fund Balance	8	11,050
Fund Balance, July 1	-	104,283
Fund Balance, June 30	<u>\$ 8</u>	<u>\$ 115,333</u>

EXHIBIT C-4

ITEM 10a

Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ -	\$ -	\$ 505,534
-	-	95,977
73	25,738	2,339,092
<u>73</u>	<u>25,738</u>	<u>2,940,603</u>
-	-	2,814,192
-	-	89,542
<u>-</u>	<u>-</u>	<u>2,903,734</u>
73	25,738	36,869
<u>73</u>	<u>25,738</u>	<u>36,869</u>
3,260	23,092	130,635
<u>\$ 3,333</u>	<u>\$ 48,830</u>	<u>\$ 167,504</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:				
Cash in County Treasury	\$ 961,691	\$ 19,638	\$ 28,159	\$ 1,009,488
Accounts Receivable	505,642	215	308	506,165
Prepaid Expenditures	343,982	-	-	343,982
Total Assets	<u>1,811,315</u>	<u>19,853</u>	<u>28,467</u>	<u>1,859,635</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 91,608	\$ -	\$ -	\$ 91,608
Due to Other Funds	33,079	-	-	33,079
Total Liabilities	<u>124,687</u>	<u>-</u>	<u>-</u>	<u>124,687</u>
Fund Balance:				
Nonspendable Fund Balances:				
Prepaid Items	343,981	-	-	343,981
Restricted Fund Balances	-	19,853	-	19,853
Assigned Fund Balances	1,342,647	-	28,467	1,371,114
Total Fund Balance	<u>1,686,628</u>	<u>19,853</u>	<u>28,467</u>	<u>1,734,948</u>
Total Liabilities and Fund Balances	<u>\$ 1,811,315</u>	<u>\$ 19,853</u>	<u>\$ 28,467</u>	<u>\$ 1,859,635</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTCOMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Capital Facilities Fund	County School Facilities Fund	Special Reserve Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other State Revenue	\$ 35,215	\$ -	\$ -	\$ 35,215
Other Local Revenue	1,738,835	435	625	1,739,895
Total Revenues	<u>1,774,050</u>	<u>435</u>	<u>625</u>	<u>1,775,110</u>
Expenditures:				
Current:				
General Administration	49,591	-	-	49,591
Plant Services	1,014,179	-	-	1,014,179
Capital Outlay	783,420	-	-	783,420
Debt Service:				
Principal	288,040	-	-	288,040
Interest	55,942	-	-	55,942
Total Expenditures	<u>2,191,172</u>	<u>-</u>	<u>-</u>	<u>2,191,172</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(417,122)</u>	<u>435</u>	<u>625</u>	<u>(416,062)</u>
Net Change in Fund Balance	(417,122)	435	625	(416,062)
Fund Balance, July 1	2,103,750	19,418	27,842	2,151,010
Fund Balance, June 30	<u>\$ 1,686,628</u>	<u>\$ 19,853</u>	<u>\$ 28,467</u>	<u>\$ 1,734,948</u>

ITEM 10a

Other Supplementary Information

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

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Supplementary Information Section

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTLOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2019

ITEM 10a

The San Dieguito Union School District was established in 1936 and is comprised of an area of approximately 85 square miles in San Diego County. There were no changes in the boundaries of the district during the current fiscal year. The district is currently operating five comprehensive middle schools for grades seven through eight, four comprehensive high schools for grades nine through twelve, and one continuation high school.

<u>Governing Board</u>		
<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Beth Hergesheimer	President	Four Year Term Expires December 2020
Maureen "Mo" Muir	Vice President	Four Year Term Expires December 2022
Kristin Gibson	Clerk	Four Year Term Expires December 2022
Joyce Dalessandro	Trustee	Four Year Term Expires December 2020
Melisse Mossy	Trustee	Four Year Term Expires December 2022

<u>Administration</u>
Robert A. Haley, Ed.D. Superintendent
Tina Douglas Associate Superintendent Business Services
Bryan Marcus Associate Superintendent Educational Services
Mark Miller Associate Superintendent Administrative Services
Cindy Frazee Associate Superintendent Human Resources

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTSCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2019TABLE D-1
ITEM 10a

	Second Period Report #1399C7D8		Annual Report #E3D31257	
	Original	Revised	Original	Revised
Grades 7 and 8:				
Regular ADA	4,043.05	N/A	4,041.19	N/A
Extended Year Special Education	4.06	N/A	4.06	N/A
Nonpublic, Nonsectarian Schools	2.80	N/A	2.87	N/A
Extended Year - Nonpublic	0.34	N/A	0.34	N/A
Grades 7 and 8 Totals	<u>4,050.25</u>	<u>N/A</u>	<u>4,048.46</u>	<u>N/A</u>
Grades 9-12:				
Regular ADA	8,514.61	N/A	8,467.25	N/A
Extended Year Special Education	6.09	N/A	6.09	N/A
Nonpublic, Nonsectarian Schools	37.06	N/A	36.27	N/A
Extended Year - Nonpublic	6.99	N/A	6.99	N/A
Grades 9-12 Totals	<u>8,564.75</u>	<u>N/A</u>	<u>8,516.60</u>	<u>N/A</u>
ADA Totals	<u>12,615.00</u>	<u>N/A</u>	<u>12,565.06</u>	<u>N/A</u>

N/A - There were no audit findings which resulted in necessary revisions to attendance.

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTSCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2019TABLE D-2
ITEM 10a

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2019-20 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 7	54,000	60,650	180	-	Complied
Grade 8	54,000	60,650	180	-	Complied
Grade 9	64,800	65,552	180	-	Complied
Grade 10	64,800	65,552	180	-	Complied
Grade 11	64,800	65,552	180	-	Complied
Grade 12	64,800	65,552	180	-	Complied

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2019

TABLE D-3
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General Fund	Budget 2020 (See Note 1)	2019	2018	2017
Revenues and other financial sources	\$ 144,202,253	\$ 152,065,269	\$ 136,031,918	\$ 135,231,507
Expenditures, other uses and transfers out	147,637,139	153,486,598	139,204,778	138,085,432
Change in fund balance (deficit)	(3,434,886)	(1,421,329)	(3,172,860)	(2,853,925)
Ending fund balance	\$ 14,777,502	\$ 18,212,388	\$ 19,633,717	\$ 22,806,577
Available reserves (See Note 2)	\$ 10,409,589	\$ 14,391,833	\$ 16,935,038	\$ 19,931,760
Available reserves as a percentage of total outgo (See Note 4)	7.0%	9.4%	12.6%	14.4%
Total long-term debt	\$ 56,419,644	\$ 535,616,901	\$ 460,211,072	\$ 441,079,257
Average daily attendance at P-2	12,630	12,615	12,529	12,406

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

The general fund balance has decreased by \$7,448,114 over the past three years. The fiscal year 2019-20 budget projects a decrease of \$3,434,886. For a district of this size, the State recommends available reserves of at least 3% of total general fund expenditures, transfers out and other uses (total outgo).

Total long-term debt has increased by \$94,537,644 over the past two years.

Average daily attendance has increased by 209 over the past two years.

Notes:

- 1 Budget 2020 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all assigned fund balances, unassigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.
- 3 GASB Statement No. 54 requires the inclusion of the Special Reserve Fund for Other Than Capital Outlay (Fund 17) with the General Fund for reporting purposes only. This schedule has been prepared without the inclusion of Fund 17.
- 4 On behalf payments of \$12,038,068, \$5,097,353, and \$5,145,466, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2019, 2018, and 2017.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICTRECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

TABLE D-4

ITEM 10a

	General Fund	Special Reserve Fund for Other Than Capital Outlay (Fund 17)
June 30, 2019, annual financial and budget report fund balances	\$ 18,212,388	\$ 6,219,458
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
Inclusion for reporting purposes under GASB 54	6,219,458	(6,219,458)
Net adjustments and reclassifications	6,219,458	(6,219,458)
June 30, 2019, audited financial statement fund balances	\$ 24,431,846	\$ -

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2019

TABLE D-5
ITEM 10a

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

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2019

TABLE D-6
 ITEM 10a

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
CHILD NUTRITION CLUSTER:				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
School Breakfast Program	10.553	13525	\$ -	\$ 112,954
Commodities	10.555	13396	-	64,253
National School Lunch Program	10.555	13396	-	325,301
Total Passed Through State Department of Education			-	502,508
Total U. S. Department of Agriculture			-	502,508
Total Child Nutrition Cluster			-	502,508
SPECIAL EDUCATION (IDEA) CLUSTER:				
<u>U. S. Department of Education</u>				
Passed Through State Department of Education:				
Special Education Local Assistance	84.027	10119	-	120,765
Special Education IDEA	84.027	13379	-	1,578,133
Special Education Mental Health	84.027	14468	-	145,031
Total Passed Through State Department of Education			-	1,843,929
Total U. S. Department of Education			-	1,843,929
Total Special Education (IDEA) Cluster			-	1,843,929
OTHER PROGRAMS:				
<u>U. S. Department of Education</u>				
Passed Through State Department of Education:				
Title I Part A	84.010	14109	-	613,710
Vocational Education	84.048	14894	-	119,200
Workability	84.158	10006	-	218,784
Title III	84.365	14346	-	66,293
Title II Supporting Effective Instruction	84.367	14341	-	117,398
Title IV Student Support	84.424	15396	-	23,341
Total Passed Through State Department of Education			-	1,158,726
Total U. S. Department of Education			-	1,158,726
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 3,505,163

The accompanying notes are an integral part of this schedule.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2019

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity of San Dieguito Union High School District. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Indirect Cost Rate

Indirect costs were calculated in accordance with 2 CFR §200.412 Direct and Indirect Costs. The District used an indirect cost rate of 5.40% based on the rate approved by the California Department of Education for each program which did not have a pre-defined allowable indirect cost rate. The School did not elect to use the 10% de minimis cost rate as covered in 2 CFR §200.414 Indirect Costs. The following programs utilized a lower indirect cost rate based on program restrictions or other factors determined by the District:

Program	CFDA #	Indirect Cost Rate
Title III	84.365	2.00%
Perkins Vocational Education	84.048	4.96%
Child Nutrition Cluster	10.553, 10.555	3.54%

Schoolwide Program

The District does not operate a schoolwide program at any site.

ITEM 10a

Other Independent Auditor's Reports

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA



Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards

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

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise San Dieguito Union High School District's basic financial statements and have issued our report thereon dated January 31, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the San Dieguito Union High School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the San Dieguito Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be significant deficiencies.

ITEM 10a

Compliance and Other Matters

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

San Dieguito Union High School District's Response to Findings

San Dieguito Union High School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. San Dieguito Union High School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King + Co LLP

El Cajon, California
January 31, 2020

P. Robert Wilkinson, CPA
Brian K. Hadley, CPA



Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Members of the Board of Trustees:

Report on Compliance for Each Major Federal Program

We have audited the San Dieguito Union High School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the San Dieguito Union High School District's major federal programs for the year ended June 30, 2019. San Dieguito Union High School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of San Dieguito Union High School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the San Dieguito Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the San Dieguito Union High School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the San Dieguito Union High School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

ITEM 10a

Report on Internal Control Over Compliance

Management of the San Dieguito Union High School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the San Dieguito Union High School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King + Co LLP

El Cajon, California
January 31, 2020



P. Robert Wilkinson, CPA
Brian K. Hadley, CPA

Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on State Compliance

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

Members of the Board of Trustees:

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2019.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

ITEM 10a

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

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials.....	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	N/A
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
CHARTER SCHOOLS:	
Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study.....	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Independent Study. The procedure was not required to be performed since ADA was below that which required testing.

Opinion on State Compliance

In our opinion, San Dieguito Union High School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2019.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King + Co LLP

El Cajon, California
January 31, 2020

ITEM 10a

Findings and Recommendations Section

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

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

Version of compliance supplement used in audit: August 2019

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with the state's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting? Yes No

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

B. Financial Statement Findings

Finding 2019-001 (30000)
 Vacation Accrual

Criteria or Specific Requirement

Determine the District's vacation accrual liability at year end is clerically accurate and all employee's vacation carryover is within the maximum allowed per District policy.

Condition

In our testing and review of the District's vacation accrual balance at year end, we noted that nineteen out of thirty four employees tested had vacation days carried over that exceeded the maximum allowed by District policy. In addition, the District's vacation accrual balance has increased over \$102,000 in the past two years as employees are not utilizing enough vacation hours during each fiscal year and their accrued hours are in excess of the maximum amount of hours allowed to be carried over per District policy.

Questioned Costs

None

Context

Employees should accrue vacation only up the maximum allowed by District policy and management should monitor all employees carryover to ensure no individuals exceed the maximum allowed.

Cause

District management has not been monitoring vacation accrual balances and enforcing the District policy to limit the amounts accrued to the maximum allowed per policy guidelines.

Effect

A considerable amount of excess vacation accrual liability has been incurred by the District over the past two years due to the lack of monitoring of vacation accrual balances by District management. Employees have accrued days in excess of the maximum allowed by District policy and there is no regulation or control in place to reduce the excess carryover.

Recommendation

Implement procedures that will require all employees to utilize excess vacation time in order to reduce the excess liability of the District. Monitor the vacation carryover for all employees in conjunction with District policy to ensure no employees exceed the maximum carryover of vacation days allowed. Determine the best method to limit the amount of vacation time accrued annually and establish a plan to reduce the vacation accrual liability in future periods.

LEA's Response

See Corrective Action Plan

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE



ITEM 10a

Board of Trustees
Joyce Dalessandro
Kristin Gibson
Beth Hergesheimer
Melisse Mossy
Maureen "Mo" Muir

Superintendent
Robert A. Haley, Ed.D.

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Business Services Division
Tina Douglas, Associate Superintendent
Fax (760) 943-3508

January 22, 2020

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by the 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting published by the Education Audit Appeals Panel. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

A handwritten signature in black ink that reads "Tina Douglas".

Tina Douglas
Associate Superintendent,
Business Services

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2019

Internal Control Finding

Finding Number: 2019-001
Program Name: Vacation Accrual
Contact Person: Cindy Frazee, Assistant Superintendent Human Resources
Anticipated Completion Date: June 30, 2020

Planned Corrective Action:

The District has notified all managers of the staff members' excess vacation. A second notification to managers will be sent prior to December 30, 2019. The managers are currently working with those employees that have excess vacation in developing a plan for taking the excess days prior to June 30, 2020.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no audit findings for the fiscal year ended June 30, 2018.		

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Daniel Young, Director of Planning Services
John Addleman, Executive Director of Planning Services
Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF RESOLUTION / STATUTORY
FEE INCREASE / WITH AND WITHOUT
URGENCY**

EXECUTIVE SUMMARY

The State Allocation Board, at their January 22, 2020 meeting, pursuant to the RS Means Class B Index, increased the maximum statutory fees for inflation by 7.64% from \$3.79 to \$4.08 per square foot for residential construction and from \$0.61 to \$0.66 per square foot for commercial/industrial construction (grades K-12) for school facilities.

The local elementary feeder districts have agreed to maintain the current prorated percentages in calculating the new shared amounts. Of the maximum statutory fees, the San Dieguito Union High School District ("District") will charge a prorated share as it relates to the grades the District serves. Should residential construction occur within the Rancho Santa Fe Elementary School District boundaries, \$1.55 per square foot of habitable living space will apply (grades 9-12). In all other feeder districts (Cardiff, Del Mar, Encinitas, and Solana Beach), \$2.14 per square foot (grades 7-12) will apply. Should commercial/industrial construction, with the exception of Rental Self Storage facilities, occur within the Rancho Santa Fe Elementary School District boundaries, \$0.25 per square foot of covered and enclosed space will apply (grades 9-12). In all other feeder districts, \$0.35 per square foot of covered and enclosed space (grades 7-12) will apply. Should commercial/industrial construction of Rental Self Storage facilities occur within the Rancho Santa Fe Elementary School District boundaries, \$0.15 per square foot of covered and enclosed space will apply

(grades 9-12). In all other feeder districts, \$0.21 per square foot of commercial/industrial construction of Rental Self Storage facility covered and enclosed space (grades 7-12) will apply.

It is necessary for the District, in increasing the fee, to do so in accordance with the provisions of the law which requires that, prior to approving an increase of an existing fee, the local District shall hold a public hearing in which oral and written presentations can be made as a part of a regularly scheduled meeting. The District must also provide documentation and a justification study to show an analysis of the facility needs, costs, resources and relationships. The study has been available for public review for the required time, and notice of the public hearing, which must be held prior to the adoptions of the resolutions, was published twice and posted as required by law.

The justification study is included in Exhibit A to the resolutions.

The resolutions with and without urgency enable the District to collect the fee by adopting a resolution without urgency that becomes effective in 60 days, and a separate resolution with urgency, requiring a 4/5ths vote, that would become effective for 30 days, beginning March 4, 2020. The resolution with urgency will be renewed at the March 19, 2020, board meeting.

The resolution with urgency is provided based on the need to maximize the District's revenues to build new or expanded and/or modernized school facilities to adequately house students from new development and to avoid such threat to the public health, safety or welfare caused when existing school facilities are found inadequate or nonexistent for those students, resulting in harm caused by a negative impact to an adequate quality education and educational opportunities.

RECOMMENDATION:

A. PUBLIC HEARING

- Open Hearing
- Public Comments
- Close Hearing

B. ADOPTION OF RESOLUTIONS

It is recommended that the Board adopt two resolutions levying fees on development projects: 1) without urgency (becoming effective in 60 days), and 2) with urgency (30-day maximum with a renewal) to be presented to the Board on March 19, 2020, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

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

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

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

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

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

WHEREAS, on January 22, 2020, the State Allocation Board authorized an adjustment for inflation to the Statutory School Fees pursuant to Government Code Section 65995(b)(3) to \$4.08 per square foot for assessable space of new residential development and \$0.66 per square foot for chargeable covered and enclosed space of new commercial/industrial development, as long as such increases are properly justified by the District pursuant to law; and

WHEREAS, the Board of Trustees (“Board”) has received and considered a report entitled, Developer Fee Justification Study February 2020 (“Report”), which includes information, documentation, and analysis of the school facilities needs of the District, including: (a) the purpose of the Statutory School Fees; (b) the use to which the Statutory School Fees are to be put; (c) the nexus (roughly proportional and reasonable relationship) between the residential and commercial/industrial construction and (1) the use for Statutory School Fees, (2) the need for school facilities, (3) the cost of school facilities and the amount of Statutory School Fees from new residential and commercial/industrial construction; (d) a determination of the impact of the increased number of employees anticipated to result from the commercial/industrial construction (by category) upon the cost of providing school facilities within the District; (e) an evaluation and projection of the number of students that will be generated by new residential construction; (f) the school facilities that will be required to serve such students; and (g) the cost of such school facilities, and has concluded that it is necessary to implement the authority of Section 65995 (b) (3) of the Government Code

and Education Code 17620 to levy fees in the amounts stated below; and

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

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

WHEREAS, a public hearing was duly held at a regularly scheduled meeting of the Board relating to the proposed increase in the Statutory School Fees on February 27, 2020; and

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

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

1. That the Board accepts and adopts the Report.
2. That the Board adopts and levies the following fees upon any development project within the boundaries of the District, for the construction or reconstruction of school facilities:
 - A. City of Carlsbad; within Encinitas Elementary School District.
 - (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as

- defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
- (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- B. City of Del Mar; within Del Mar Union School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code section 51.3, or as described in subdivision (k) of section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase

- exceeds 500 square feet.
- (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- C. City of Encinitas; within Cardiff, and Encinitas Elementary School Districts.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed

space in the case of Rental Self Storage facilities as commercial/industrial development,

- D. City of San Marcos; within Encinitas Elementary School District.
 - (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

- E. City of San Marcos; within Rancho Santa Fe School District.
 - (1) \$1.55 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of

- Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.25 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$1.55 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.25 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.25 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.15 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- F. City of Solana Beach; within Solana Beach Elementary School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.

- (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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- (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
- (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
- (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

G. County of San Diego; within Solana Beach Elementary and Encinitas Elementary School District.

- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 65995, and Education Code Section 17620 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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- or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- H. County of San Diego; within Rancho Santa Fe School District.
- (1) \$1.55 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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- (4) \$0.25 per square foot of new covered or enclosed space for agricultural purposes; and
- (5) \$0.25 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
- (6) \$0.15 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

3. City of San Diego.

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

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

A. City of San Diego; within Del Mar Union School District. (Except North City West.)

- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- B. City of San Diego; within Solana Beach Elementary School District. (Except North City West.)
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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- exceeds 500 square feet.
- (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

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

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

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

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

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

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

the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the District in collecting Statutory School Fees.

10. That the Superintendent is directed to deliver a copy of this Resolution to the Building Officials of the County of San Diego, and the Cities of Carlsbad, Del Mar, Encinitas, San Diego, San Marcos, and Solana Beach, and to request that no building permits be issued after April 27, 2020, for development subject to the above fees absent a School Fee Certification form, Required Agency Clearances form, Payment of School Fees form, or Certification of School Fees Paid B-34 form ("School Fee Certification") from this District of compliance with said fee requirements.

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

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

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

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

15. That the increase in the District's Statutory School Fees will become effective sixty (60) days from the date of this Resolution unless a separate Resolution increasing the fees immediately on an urgency basis is adopted by the Board.

ITEM 10b

PASSED AND ADOPTED at the Regular Meeting of the Governing Board of the San Dieguito Union High School District this 27th day of February, 2020, by the following vote:

	AYE	NO
MEMBER	_____	_____
MEMBER	_____	_____
MEMBER	_____	_____
MEMBER	_____	_____
MEMBER	_____	_____

STATE OF CALIFORNIA)
) ss
STATE OF CALIFORNIA)

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

Secretary of the Governing Board
San Dieguito Union High School District

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

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

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

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

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

WHEREAS, on January 22, 2020, the State Allocation Board authorized an adjustment for inflation to the Statutory School Fees pursuant to Government Code Section 65995(b)(3) to \$4.08 per square foot for assessable space of new residential development and \$0.66 per square foot for chargeable covered and enclosed space of new commercial/industrial development, as long as such increases are properly justified by the District pursuant to law; and

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

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

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

WHEREAS, the Board of Trustees (“Board”) has received and considered a report entitled, Developer Fee Justification Study February 2020 (“Report”), which includes information, documentation, and analysis of the school facilities needs of the District, including: (a) the purpose of the Statutory School Fees; (b) the use to which the Statutory School Fees are to be put; (c) the nexus (roughly proportional and reasonable

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

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

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

WHEREAS, a public hearing was duly held at a regularly scheduled meeting of the Board relating to the proposed increase in the Statutory School Fees on February 27, 2020; and

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

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

1. That the Board accepts and adopts the Report.
2. This Board adopts and levies the following fees upon any development project within the boundaries of the District, for the construction or reconstruction of school facilities:
 - A. City of Carlsbad; within Encinitas Elementary School District.
 - (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for

- mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- B. City of Del Mar; within Del Mar Union School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 9 of

ITEM 10b

- subdivision (d) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- C. City of Encinitas; within Cardiff, and Encinitas Elementary School Districts.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
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 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- D. City of San Marcos; within Encinitas Elementary School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for

- (5) agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- E. City of San Marcos; within Rancho Santa Fe School District.
- (1) \$1.55 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.25 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$1.55 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.25 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.25 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.15 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

- F. City of Solana Beach; within Solana Beach Elementary School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
 - (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- G. County of San Diego; within Solana Beach Elementary and Encinitas Elementary School District.
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project

- used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 65995, and Education Code Section 17620 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 65995, and Education Code Section 17620 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- H. County of San Diego; within Rancho Santa Fe School District.
- (1) \$1.55 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for

- mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.25 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 65595 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
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 - (4) \$0.25 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.25 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.15 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

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

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

- A. City of San Diego; within Del Mar Union School District. (Except North City West.)
 - (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of

- Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.
- (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,
- B. City of San Diego; within Solana Beach Elementary School District. (Except North City West.)
- (1) \$2.14 per square foot of all assessable space of all new residential development except for any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the

- Federal Fair Housing Amendments of 1988.
- (2) \$0.35 per square foot of chargeable covered and enclosed space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1569.2 of the Health and Safety Code or paragraph 1 of subdivision (b) of Section 65995 of the Government Code, and Education Code Section 17620, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988 subject to limits applicable to commercial/industrial development provided by Government Code Section 65995, subdivision (b) (2).
 - (3) \$2.14 per square foot of all other residential construction except mobile homes or manufactured homes to the extent of any resulting increase in assessable space if the increase exceeds 500 square feet.
 - (4) \$0.35 per square foot of new covered or enclosed space for agricultural purposes; and
 - (5) \$0.35 per square foot of chargeable covered and enclosed space in the case of commercial/industrial development, with the exception of Rental Self Storage facilities; and
 - (6) \$0.21 per square foot of chargeable covered and enclosed space in the case of Rental Self Storage facilities as commercial/industrial development,

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

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

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

7. That the Board finds that the amounts of the above Statutory School Fees bear a reasonable relationship and are limited to the needs of the community for school

facilities caused by such development. This Board makes all the determinations required by Government Code Section 66001 as shown on the attached Exhibit A.

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

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

10. That the Superintendent is directed to deliver a copy of this Resolution to the Building Officials of the County of San Diego, and the Cities of Carlsbad, Del Mar, Encinitas, San Diego, San Marcos, and Solana Beach, and to request that no building permits be issued after March 4, 2020, for development subject to the above fees absent a School Fee Certification form, Required Agency Clearances form, Payment of School Fees form, or Certification of School Fees Paid B-34 form ("School Fee Certification") from this District of compliance with said fee requirements.

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

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

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

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

15. That the Board adopts this Resolution as an urgency measure as an interim authorization to protect the public health, welfare and safety. The Board finds that a delay of the collection of the fees outlined above would cause a delay in the District's capital facilities plans and therefore cause future school overcrowding. This Resolution becomes effective at 8:00 a.m. on March 4, 2020.

PASSED AND ADOPTED at the Regular Meeting of the Governing Board of the San Dieguito Union High School District this 27th day of February, 2020, by the following vote:

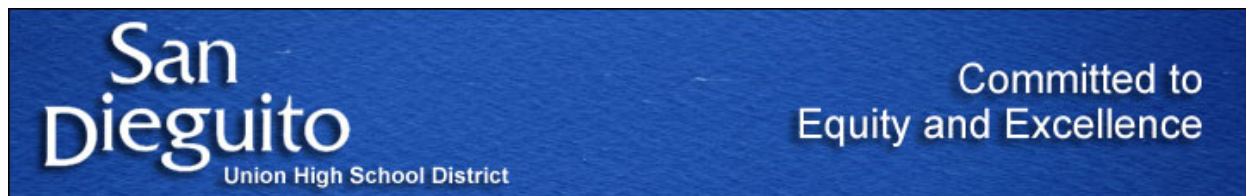
	AYE	NO
_____ MEMBER	_____	_____
_____ MEMBER	_____	_____
_____ MEMBER	_____	_____
_____ MEMBER	_____	_____
_____ MEMBER	_____	_____

STATE OF CALIFORNIA)
) ss
STATE OF CALIFORNIA)

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

Secretary of the Governing Board
San Dieguito Union High School District

Developer Fee Justification Study
February 2020



Prepared by:
San Dieguito Union High School District
Planning & Construction Department

EXECUTIVE SUMMARY

- Education Code 17620 authorizes school districts to levy a fee, charge, dedication or other form of requirement against any development project for the construction or reconstruction of school facilities provided the district can show justification for levying of fees.
- At the January 22, 2020, meeting, the State Allocation Board increased the maximum statutory fees from \$3.79 to \$4.08 per square foot for residential construction and from \$0.61 to \$0.66 per square foot for commercial/industrial construction (grades K-12). Of the maximum statutory fees, the San Dieguito Union High School District (“District”) will charge a prorated share as it relates to the grades the District serves. Should residential construction occur within the Rancho Santa Fe Elementary School District boundaries, \$1.55 per square foot of habitable living space will apply (grades 9-12) and all other areas \$2.14 per square foot of habitable living space (grades 7-12). Should commercial/industrial construction, with the exception of Rental Self Storage facilities, occur within the Rancho Santa Fe Elementary School District boundaries, \$0.25 per square foot of covered and enclosed space will apply (grades 9-12), and all other areas \$0.35 per square foot of covered and enclosed space (grades 7-12). The fee for Rental Self Storage facilities is only justified at a \$.40 per square foot; therefore, \$0.15 per square foot of Rental Self Storage covered and enclosed space will apply within the Rancho Santa Fe Elementary School District boundaries (grades 7-12); for all other areas, \$0.21 per square foot of Rental Self Storage covered and enclosed space will apply (grades 7-12).
- This study finds that justification exists for levying residential construction fees in the San Dieguito Union High School District of at least \$4.48 per square foot.
- This study finds justification exists for levying fees in the San Dieguito Union High School District of between \$0.40 and \$31.83 per square foot for commercial/industrial construction.
- The 7-12 grade base permanent capacity of the District is 8,248 per the provisions of SB 50.
- The justification is based on this study’s finding that the District exceeds its adjusted 7-12th grade facility capacity of 12,114 and will continue to exceed the capacity into the 2025-26 school year.
- The median size of homes constructed in the District is 3,735 square feet, which will generate an average of 0.195 students in 7-12th grade.
- Based on a weighted average facilities cost of \$85,767.09 per student, each new residential housing unit will represent a 7-12 grade school facilities mitigation need of approximately \$16,732.80.

I. INTRODUCTION

Education Code Section 17620 (AB 2926, Chapter 887/Statutes 1986), stipulates that “the Governing Board of any school district is authorized to levy a fee, charge, dedication, or other forms of requirement against any development project for the construction or reconstruction of school facilities.” To levy and collect developer fees, a school district must show the correlation (or “nexus”) between new residential, commercial and industrial development, and the need for new school facilities.

The original fees were established in 1987 and had a maximum of \$1.50 per square foot of new residential construction and \$0.25 per square foot of new commercial/industrial construction. This maximum amount is reviewed and adjusted every two years pursuant to the Class B Construction Cost Index by the State Allocation Board (SAB). The SAB increased the maximum fee by 7.64% at its January

22, 2020, meeting to \$4.08 from \$3.79 per square foot for residential, and to \$0.66 from \$0.61 per square foot for commercial/industrial development (**Appendix A**).

Developer fees may be used to finance new schools and equipment, and to reconstruct existing facilities in order to maintain adequate housing for all the District's students. Other legitimate uses of fees include, but are not limited to: interim housing; site acquisition; replacement of extremely aged, inadequate portable classrooms; and housing for class-size reduction. Up to three percent of the fees collected may be used to defray the administrative costs incurred by the District in collecting these fees. Uses of the fees, which are specifically prohibited by law, are regular or routine maintenance of facilities, asbestos abatement incidental to construction or reconstruction, and deferred maintenance programs.

Additionally, Government Code Section 66008 (SB 1983), Chapter 569/Statutes 1996 (effective January 1, 1997) mandated that school districts be specific as to the intended use of the fees to be collected in their fee justification documents, and to include the general locations of new school facilities and estimated construction timelines in the report. These timelines, however, are influenced by many factors, including actual (as opposed to projected) phasing of new development, eligibility and availability of state school construction funds, and availability of local funding.

In August 1998, the Governor signed into law Senate Bill 50, also known as the Leroy Greene School Facilities Act of 1998. This bill made major changes in the State Facilities Program as well as developer fee mitigation for school districts in California. Education Code 17620 was amended to provide the provisions of Government Code 65995.

The State School Facilities Program, which replaced the State Lease-Purchase Program, requires a match, based on the cost of the project. Except in the cases where a district can establish economic "hardship" status, all new state construction projects require a district contribution of 50% of the project cost. Modernization projects require a local share of 40% pursuant to AB 16 (Chaptered 4/29/2002).

The passage of SB 50 also repealed all locally imposed fees authorized by local ordinances and instituted the collection of three levels of developer fees. Level I fees are the current statutory fees (also referred to as the "Stirling Fee") allowed under Education Code 17620. Level II developer fees are outlined in Government Code Section 65995.5. This code section allows a school district to impose a higher fee on residential construction if certain conditions are met. This level of developer fees is subject to a Facility Needs Analysis based on Government Code Section 65995.6. Level III developer fees are outlined in Government Code Section 65995.7. If state funding becomes available, this code section authorizes a school district, that has been approved to collect Level II fees, to collect a higher fee based on residential construction. However, if a district eventually receives state funding, this excess fee must be reimbursed to the developers or be subtracted from the amount of state funding.

Purpose of Study

The purpose of this Developer Fee Justification Report (or "nexus study") is to comply with the provisions of Education Code Section 17620 in relation to the levy and collection of developer fees. This study will substantiate that there is a "reasonable relationship" (a nexus) between residential, commercial and industrial development projects, and the cost to provide adequate school facilities for the students generated from those developments. It will identify the expected revenue derived from fees from those developments; identify other potential sources of revenue for facilities (and their viability); and the

additional number of students projected to enroll in district schools as a result of these development projects. It will also:

- Identify the purpose of the fee;
- Identify how the fee is to be used;
- Determine how a reasonable relationship exists between the use of the fee and the type of development project on which the fee is imposed; and
- Determine a reasonable relationship between the amount of the fee and the cost of the public facility, or portion of the public facility, attributable to the development on which the fee is imposed.

II. REVENUE SOURCES FOR FUNDING SCHOOL FACILITIES

There are two general sources that exist for funding facility construction and reconstruction: state sources and local sources. The District has considered the following available sources:

State Sources

State School Facility Program

The Leroy Greene Lease-Purchase Act of 1976 was reformed by Senate Bill 50 in August 1998. The new program, entitled the School Facilities Program (SFP), provides funding under a “grant” program. Funding required from the District is based on a 50-50 state/district share for new construction projects and on an 80-20 state/district share for modernization/reconstruction projects. AB 16, signed by the Governor (2002) as an urgency measure, changed the modernization program to a 60-40 state/district share.

Due to changes in the way eligibility for new construction and modernization funding is computed under the new School Facilities Program, the District has been able to establish eligibility for both state new construction and modernization funding. The following is the District’s current SFP funding levels for new construction and modernization based on 2017-18 new construction and modernization eligibility analyses, prepared by School Facility Consultants.

It should be noted that, while voters approved a new state-wide construction bond in 2016, the State’s authorization for new construction or modernization -- including \$15.6 million in authorization for new construction at Pacific Trails Middle School, and \$4.08 million for modernization at Earl Warren Middle School -- has already been allocated. The eligibility shown in Tables 1 and 2 can only be authorized if the State were to pass a new bond measure.

Table 1
State New Construction Eligibility (50-50)

New Construction - Growth				
Grade Level	Total Grants	50% State Share	50% District Match	100% Funding
7-8	490	\$5,994,660	\$5,994,660	\$11,989,320
9-12	903	\$14,057,001	\$14,057,001	\$28,114,002

Table 2
State Modernization Eligibility (60-40)

Modernization				
Site	Eligible Grants	60% State Share	40% District Match	100% Funding
Diegueno	999	\$4,757,468	\$3,171,645	\$7,929,113
Oak Crest MS	212	\$1,320,435	\$880,290	\$2,200,725
Sunset HS	147	\$903,137	\$602,091	\$1,505,228

Local Sources

School District General Funds

The District's general funds are needed to provide for the operation of the District's instructional program. There are no unencumbered funds that could be used to construct new facilities or reconstruct existing facilities.

Developer Fee Revenue

Under the SB 50 law, districts may levy the current statutory developer fee as long as a district can justify collecting that fee. If a district desires to collect more than the statutory fee (Level II or Level III), the district must meet certain requirements outlined in the law, as well as conduct a needs assessment to enable a higher fee calculation. The District currently collects residential and commercial/industrial fees at the statutory rate (Level I).

Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a community facilities district in order to impose a special tax to raise funds to finance school facilities.

As of January 29, 2020, an unencumbered balance of \$5,652,670.30 was available for school facilities from the 2016 subordinate special tax bonds. Also as of January 29, 2020, an unencumbered balance of \$18,506,666.83 was available for school facilities from the 2018 special tax revenue bonds, which were newly issued on October 24, 2018. While these funds are technically unencumbered, projects throughout the District have been identified for allocation.

Proposition AA

Prop AA is a \$449 million bond initiative approved by the voters in November 2012 to provide safe, modern schools and prepare students for success in college and careers by repairing and upgrading outdated classrooms and schools; constructing and upgrading school facilities, including classrooms, science labs, and libraries; improving safety and security; and supporting career training and math, science, and technology instruction with 21st Century instructional technology and facilities. As of June 2019, the District has issued \$364,040,000 of the \$449,000,000 authorization, leaving \$84,960,000 of the authorization to be issued.

Lottery Funds

Government Code Section 880.5 states: “It is the intent of this chapter that all funds allocated from the California State Lottery Education Fund shall be used exclusively for education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose.”

III. DEVELOPER FEE JUSTIFICATION

District Capacity

Determining capacity in accordance with the provisions of SB 50 allows districts to discount some teaching stations if they are portable classrooms. The capacity of a district is equal to the baseline capacity totals used to determine eligibility for state construction funding. *The State Allocation Board-approved SAB 50-02 is attached as Appendix B.*

Table 3
Existing Capacity

<u>Grade Level</u>	<u>Baseline Capacity</u>
7-8	3,078
9-12	4,806
<u>SDC</u>	<u>364</u>
Total	8,248

Since 2005, the District has added additional permanent high school capacity of 3,013 at Canyon Crest Academy, Torrey Pines High School, and San Dieguito High School Academy. Also included is the additional middle school capacity of 1,186 at Pacific Trails Middle School, as well as the reduction of capacity of 333 at Earl Warren and Diegueno Middle Schools, for a total adjustment of 3,866, which is reflected in the total District-wide Classroom Loading Summary in Table 4.

Table 4
Classroom Loading Summary
District-wide

District Loading Capacity
12,114

Student Generation

The District’s student yield was updated to reflect those used by Davis Demographic and Planning (DPP) in the *Student Population by Residence School Year 2018/2019 Report*, dated May 20, 2019. The student yield factors, when applied to residential development units, determine how many additional students will be generated from new construction within the District. Student yield factors for the San Dieguito Union High School District are calculated by geographically linking assessor parcel data with student data. These rates were organized by DDP by using K-6, 7-8, and 9-12 grade configurations. DDP researched student yield factors by using a district-wide sample of existing residential units built between 2010 – 2015, a sample of units built within the Torrey Pines High School area, and a sample of units built

within the La Costa Canyon High School area. The yield factors shown in Table 5a are taken from an overall average of residential units and students in the District.

Table 5a
District-Wide Student Yield Factor

District Wide			
Type	Units	7-8	9-12
SFD	1992	162	291
MFA	351	20	33
APT	581	30	34
Total	2924	212	358

SFD = Single Family Detached

MFA = Multi-Family Attached

APT = Apartment

Table 5b
District-Wide Student Yield Factor

District-Wide Yield Factor =	0.195
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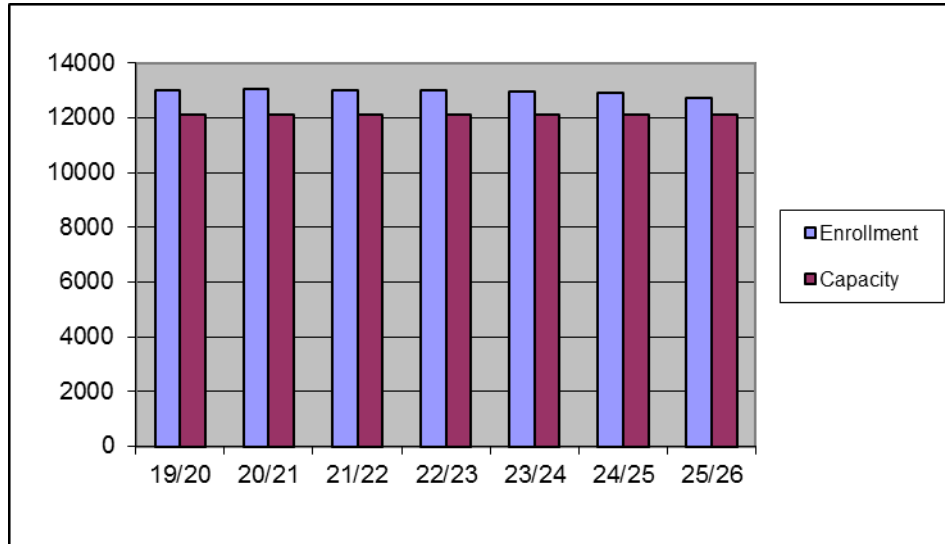
Enrollment Projections and Development

The enrollment projections presented in this study utilize a seven-year projection methodology. The methodology includes the calculation of incoming kindergarten classes, additional students from new housing (referred to as student yield), the effects of student mobility, and a detailed review of planned residential development within the District.

The district-wide enrollment projections (DPP, May 2019), compared to the capacity of the District's facilities, is illustrated in Table 6, reflecting continued growth through the 2020/2021 school year, where enrollment is projected at 13,032. Enrollments are projected to stabilize through the 2021/2022 and 2022/2023 school years at 13,014 and 13,018, respectively, while settling back to 12,733 in the 2025/2026 school year.

**Table 6
District-Wide**

Projection-Capacity Comparison



Residential Fee Projections

To demonstrate that a reasonable relationship exists between the construction of new housing units and the need for additional school facilities, it will be shown that each square foot of new assessable residential space will create a school facility cost impact on the District.

To determine the cost impact of residential construction on the District, the cost to house a student in new school facilities must be identified. Table 7 is based on actual costs incurred for building middle school and high school facilities in the District. The facilities cost per student calculations are included as **Appendix C**.

**Table 7
Facility Cost per Student**

7-8	\$83,110.05
9-12	\$86,716.35
Weighted Average	\$85,767.09

Based on developer fees collected in the District from 2001 to 2019, the median-size home within the District boundaries is approximately 3,735 square feet. Since each home generates an average of **0.195** 7-12th grade students per unit for the District to house, each home will generate 0.0000522 students per square foot (0.195 students per unit divided by the average home size of 3,735 square feet). The cost to house students is \$4.48 per square foot of new residential construction (\$85,767.09 per student multiplied by the square foot generation factor of 0.0000522). This cost impact is based on each new student requiring new facilities.

The San Dieguito Union High School District is justified in the levying of residential developer fees up to \$4.48 per square foot of residential development.

Identification of Proposed School Facilities

Government Code Section 66008 mandated that school districts be specific on the intended use of the fees to be collected and include the general locations of new school facilities and estimated construction timelines in the report. The purpose of the fees being levied shall be used for the construction and/or reconstruction of school facilities. The District will construct and/or reconstruct school facilities, in part, with developer fees. The timelines of the proposed school facilities are influenced by many factors, including actual phasing of new development, eligibility for and availability of state school construction funds, and availability of local funds. **Appendix D** illustrates the projects and timing of funding as identified in the District's Annual and Five Year Reports for Fiscal Year 2018-2019, as well as projects contained in the 2011 School Site Masterplans, but not a part of Prop AA, and additional proposed 2018-2019 Capital Projects.

IV. COMMERCIAL/INDUSTRIAL FEE JUSTIFICATION

Overview

In order to levy fees on commercial and industrial development, existing law stipulates that the District "...must determine the impact of the increased number of employees anticipated to result from commercial and industrial development upon the cost of providing school facilities within the district. To make this determination, the study shall utilize employee generation estimates that are based on commercial and industrial factors within the district, as calculated on either an individual or categorical basis." The passage of Assembly Bill AB 530 (Chapter 633/Statutes of 1990) modified the requirements of AB 181 by allowing the use of employee generation factors. Assembly Bill 530 allows the use of the employee generation factors identified in the San Diego Association of Governments (SanDAG) report titled, San Diego Traffic Generators. This study, which was completed in January of 1990, identifies the number of employees generated for every 1,000 square feet of floor area for several demographic categories.

Commercial/Industrial Development and Fee Projections

Commercial/industrial development will attract additional workers to the District, and, because some of those workers will have school-aged children, additional students will be generated in the District. As shown in Section III, Table 6, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a fiscal impact to the District, generating a need for new school facilities.

This report multiplies the following five factors together to calculate the school facility cost incurred by the District per square foot of new commercial/industrial development:

- (1) Employees per square foot of new commercial/industrial development,
- (2) Percent of employees in the District that also live in the District,
- (3) Households per employee,

- (4) Students per housing unit, and
- (5) School facility cost per student.

The report calculates each of these factors in the next sections.

A. Employees per Square Foot of New Commercial/Industrial Development

As permitted by State law, the report uses results from a survey published by SanDAG to establish the number of employees per square foot of new commercial/industrial development projects.

Table 8
Employees per Square Foot of Commercial/Industrial
Development, by Category

Commercial/Industrial Category	Average Square Foot per Employee	Employees per Average Square Foot
Banks	354	0.00283
Community Shopping Centers	652	0.00153
Neighborhood Shopping Centers	369	0.00271
Industrial Business Parks	284	0.00352
Industrial Parks	742	0.00135
Rental Self Storage	15,541	0.00006
Scientific Research & Development	329	0.00304
Lodging	882	0.00113
Standard Commercial Office	209	0.00479
Large High Rise Com. Office	232	0.00431
Corporate Offices	372	0.00269
Medical Offices	234	0.00427

Source: 1990 SanDAG Traffic Generators report.

B. Percentage of Employees Working and Residing Within the District

According to Demographic and Socioeconomic Estimates prepared by SanDAG in 2018, the population within the boundaries of the District was 184,524; of those, 147,979 were aged 16 or older. By applying the San Diego County-wide “In Labor Force Percentage” rate of 62.9%, provided in data from the United States Census Bureau “Quick Facts” for San Diego County, this report estimates 93,079 workers reside in the San Dieguito Union High School District boundaries. Of these workers, 39% had a commute time of 19 minutes or less. It is assumed that a commute time less than 20 minutes indicates the person is employed and lives within the District. Furthermore, an additional 11% work from home. Therefore, an estimated 46,539 workers reside and work within the boundaries of the San Dieguito Union High School District.

C. Number of Households per Employee

According to Demographic and Socioeconomic Estimates prepared by SanDAG (2018), there were an estimated 73,955 total housing units within the District's boundaries. Given the 46,539 individuals working and residing within the District's boundaries, there are 0.63 households for every one worker. The study therefore concludes that each new resident worker in the District will demand 0.63 housing units.

D. Number of Students per Dwelling Unit

As outlined in Table 5b, this study assumes that each household will produce an average of 0.195 students in grades 7-12.

E. School Facility Cost per Student

As outlined in Table 7, the study estimates that the school facility cost per student in grades 7-12 is \$85,767.09.

F. School Facility Cost per Square Foot of Commercial/Industrial Development

Table 9 calculates the school facility cost generated by a square foot of new commercial/industrial development for each category of commercial/industrial projects listed in Table 8.

School facility costs for development projects not included on this list may be estimated by using the closest employee-per-square foot ratio available for the proposed development or by following the District's administrative procedures for appeals of school facility fee imposition.

Table 9
Facility Cost per Square Foot of New Commercial/Industrial Development, by Category

Commercial/Industrial Category	Employees per Square Foot	% Employees Residing in District	Dwelling Units per Employee	7-12 Students per Dwelling Unit	Cost per 7-12 Student	Cost per Square Foot
Banks	0.00283	50.00%	0.79	0.195	\$85,767.09	\$18.80
Community Shopping Centers	0.00153	50.00%	0.79	0.195	\$85,767.09	\$10.17
Neighborhood Shopping Centers	0.00271	50.00%	0.79	0.195	\$85,767.09	\$18.01
Industrial Business Parks	0.00352	50.00%	0.79	0.195	\$85,767.09	\$23.39
Industrial Parks	0.00135	50.00%	0.79	0.195	\$85,767.09	\$8.97
Rental Self Storage	0.00006	50.00%	0.79	0.195	\$85,767.09	\$0.40
Scientific Research & Development	0.00304	50.00%	0.79	0.195	\$85,767.09	\$20.20
Lodging	0.00113	50.00%	0.79	0.195	\$85,767.09	\$7.51
Standard Commercial Office	0.00479	50.00%	0.79	0.195	\$85,767.09	\$31.83
Large High Rise Com. Office	0.00431	50.00%	0.79	0.195	\$85,767.09	\$28.64
Corporate Offices	0.00269	50.00%	0.79	0.195	\$85,767.09	\$17.87
Medical Offices	0.00427	50.00%	0.79	0.195	\$85,767.09	\$28.37

The District's prorated share of commercial/industrial construction (excluding Rental Self Storage facilities) will be \$0.25 per square foot of covered and enclosed space if it is located in the boundaries of the Rancho Santa Fe Elementary School District (grades 9-12, 38.00% share); all other areas in the District will be \$0.35 per square foot of covered and enclosed space (grades 7-12, 52.53% share).

The District is justified in collecting their prorated share of the Government Code maximum for all categories of commercial/industrial development except Rental Self Storage, because these categories, on a per square foot basis, generate a school facility cost greater than the District's prorated share of \$0.35 of the Government Code maximum of \$0.66 per square foot. For Rental Self Storage, the District may only collect the prorated share of \$0.40 per square foot. The District's share of fees collected for Rental Self Storage will be consistent with the share of the fees for all other categories.

G. Calculating School Facility Cost of Commercial/Industrial Development with Residential Fee Offset

A "residential fee offset" is calculated by (1) determining the number of homes that are associated with the employees generated by new commercial/industrial development and (2) calculating the residential fee revenues that the District will collect from those homes (*Note: Based on 2010 U.S. Census data and SanDAG 2018 estimates, the residential fee offset calculation assumes that 47.68% of the homes associated with new employees are new homes*).

For purposes of calculating the residential fee offset, this study estimates that the District will collect \$2.14 per square foot of future residential development (grades 7-12).

Subtracting the residential fee offset from the total school facility cost generated by new commercial/industrial development produces a discounted school facility cost that takes into account revenues from linked residential units.

Table 10 calculates the facility cost of new commercial/industrial development while taking into account the revenues from linked residential units.

Table 10
School Facility Cost of New Commercial/Industrial Development
Discounted by Residential Fee Offset

Commercial/Industrial Category	Dwelling Unit per Square Foot Com/Ind	% Employees Residing in New Homes	Median Square Foot per Unit	District's Revenue per Square Foot Res. Dev.	Residential Offset per Comm/Ind Square Foot	School Facility Cost per Square Foot Comm/Ind Development	Cost per Square Foot Less Offset
Banks	0.00067	47.68%	3735	2.14	\$2.57	\$14.18	\$11.61
Community Shopping Centers	0.00036	47.68%	3735	2.14	\$1.39	\$7.67	\$6.28
Neighborhood Shopping Centers	0.00065	47.68%	3735	2.14	\$2.46	\$13.58	\$11.12
Industrial Business Parks	0.00084	47.68%	3735	2.14	\$3.20	\$17.64	\$14.44
Industrial Parks	0.00032	47.68%	3735	2.14	\$1.23	\$6.76	\$5.53
Rental Self Storage	0.00001	47.68%	3735	2.14	\$0.05	\$0.30	\$0.25
Scientific Research & Development	0.00072	47.68%	3735	2.14	\$2.76	\$15.23	\$12.47
Lodging	0.00027	47.68%	3735	2.14	\$1.03	\$5.66	\$4.63
Standard Commercial Office	0.00114	47.68%	3735	2.14	\$4.35	\$24.00	\$19.65
Large High Rise Com. Office	0.00103	47.68%	3735	2.14	\$3.92	\$21.60	\$17.68
Corporate Offices	0.00064	47.68%	3735	2.14	\$2.44	\$13.48	\$11.04
Medical Offices	0.00102	47.68%	3735	2.14	\$3.88	\$21.40	\$17.52

As the table shows, the school facility cost of all categories, except that of Rental Self Storage, is greater than the District's maximum prorated share of \$0.35 per square foot (grades 7-12) even when that cost is discounted by revenues from linked residential units.

For illustrative purposes, the report compares the school facility cost generated by 140,000 square feet of new community shopping center development to the fee revenue it will provide to the District.

If the District were to charge \$0.35 per square foot of commercial/industrial development, it would collect \$49,000 from the 140,000 square feet of community shopping center development. Assuming that 47.68% of the employees of the community shopping center development live in new homes, the District will also collect approximately \$324,266 in revenue from residential developer fees (140,000 square feet x .00153 employees per square foot x 47.68% employees that live in new homes x 50.0% employees that live in District x 0.79 housing units per employee x 3,735 square feet per housing unit x \$2.14 revenue from residential developer fees). The 140,000 square feet of community shopping center development will create a school facilities cost of \$1,073,800 (140,000 square feet x \$7.67 [see Table 10] school facility cost per square foot of community shopping center).

Table 11 compares the school facility costs generated by 140,000 square feet of community shopping center development to the fee revenues it provides to the District.

Table 11
Comparison of Facility Cost and Fee Revenue Generated by
New Community Shopping Center Development

	Fee Revenues	Facility Costs	Total Revenues (Costs)
140,000 square feet of community shopping center development	\$49,000	\$1,073,800	(\$1,024,800)
New housing units associated with the development	\$324,266	N/A	\$324,266
Total	\$373,266	\$1,073,800	(\$700,534)

As the table shows, fee revenue from a community shopping center development will cover only 35% of the school facility cost it generates, even when that cost is discounted by the revenues from linked new housing units.

All categories of commercial/industrial development, except that of Rental Self Storage, will generate more facility cost than fee revenue, because they all generate a facility cost greater than or equal to \$0.35 per square foot, even when fees from linked residential units are considered.

V. ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS

Establishment of a Cost Nexus

The San Dieguito Union High School District chooses to construct and/or reconstruct facilities for the additional students created by development in the District, and the cost for providing new and/or

reconstructed facilities exceeds the amount of developer fees to be collected. It is clear that when educational facilities are provided for students generated by new residential, commercial, and industrial development, the cost of new facilities exceeds developer fee generation, thereby establishing a cost nexus.

Establishment of a Benefit Nexus

Students generated by new residential, commercial, and industrial development will be attending District schools. Housing District students in new and/or reconstructed facilities will directly benefit those students generated from the new development projects upon which the fees are imposed; therefore, a benefit nexus is established.

Establishment of a Burden Nexus

The generation of new students by development will create a need for additional and/or reconstructed school facilities. The District must carry the burden of constructing new facilities required by the students generated by future development, and the need for facilities will be, in part, satisfied by the levying of developer fees; therefore, a burden nexus is established.

Statement to Identify the Purpose of the Fee

It is a requirement of AB 1600 that the District identify the purpose of the fee. The purpose of the fees being levied shall be used for the construction and/or reconstruction of school facilities. The District will provide for the construction and/or reconstruction of school facilities, in part, with developer fees as further described under VI. Findings, Section B.

Establishment of a Special Account

Pursuant to Government Code Section 66006, the District has established a special account into which fees for capital facilities are deposited. The fees collected in this account will be expended only for the purpose for which they were collected. Any interest income earned on the deposited fees in such an account must remain with the principal. The District is required to make specific information available to the public within 180 days of the end of each fiscal year pertaining to the developer fee fund. The information required to be made available to the public by Section 66006(b)(1) was amended by SB 1693 and includes specific information on fees expended and refunds made during the year.

VI. FINDINGS

This Section shows that the District meets the requirements of Government Code Section 66001 regarding the collection of developer fees and summarizes other potential funding sources for the District's capital projects.

A. Government Code Section 66001(a)(1) – Purpose of the Fee

The purpose of collecting fees on residential and commercial/industrial development is to acquire funds to construct or reconstruct school facilities for the students generated by new residential and commercial/industrial developments.

B. Government Code Section 66001(a)(2) – Use of the Fee

The District's use of the fee will involve constructing and/or reconstructing school campuses and/or additional permanent facilities on existing school campuses. In addition, the District may need to purchase or lease portable classrooms to use for interim housing while permanent facilities are being constructed.

Revenue from fees collected on residential and commercial/industrial development may be used to pay for any of the following:

- (1) land (purchased or leased) for school facilities,
- (2) design of school facilities,
- (3) permit and plan check fees,
- (4) construction or reconstruction of school facilities,
- (5) testing and inspection of school sites and school buildings,
- (6) furniture for use in new school facilities,
- (7) interim school facilities (purchased or leased) to house students generated by new development while permanent facilities are being constructed,
- (8) legal and administrative costs associated with providing facilities to students generated by new development,
- (9) administration of the collection of developer fees (including the costs of justifying the fees), and
- (10) miscellaneous purposes resulting from student enrollment growth caused by new residential development.

C. Government Code Section 66001(a)(3) – Relationship Between the Fee's Use and the Type of Project Upon Which the Fee is Imposed

Future residential development will cause new families to move into the District and, consequently, will generate additional students in the District. As shown in Section III of this study, adequate school facilities do not exist for these students. Future residential development, therefore, creates a need for additional school facilities. The use of fees (acquiring school facilities) is therefore reasonably related to the type of project (future residential development) upon which it is imposed.

New commercial/industrial development will cause new workers to move into the District. Because some of these workers will have school-aged children, commercial/industrial development will also generate new students in the District. As shown in Section III of this study, adequate school facilities do not exist for these students. New commercial/industrial development, therefore, creates a need for additional school facilities. The use of fees (acquiring school facilities) is therefore reasonably related to the type of project (new commercial/industrial development) upon which it is imposed.

D. Government Code Section 66001(a)(4) – Relationship Between the Need for the Public Facility and the Type of Project Upon Which the Fee is Imposed

The District's projected enrollment is larger than its pupil capacity. The District, therefore, does not have sufficient existing capacity to house students generated by future development. Future residential and commercial/industrial development in the District will generate additional students and, consequently, a need for additional school facilities. A relationship exists, therefore, between the District's need to build additional school facilities and the construction of new residential and commercial/industrial development projects.

E. Government Code Section 66001(b) – Relationship Between the Fee and the Cost of the Public Facility Attributable to the Development on Which the Fee is Imposed

This study demonstrates that the school facility cost attributable to future residential development is \$4.48. Level I fees of up to \$4.08 per square foot on residential development are therefore fully justified.

This study also demonstrates that the school facility costs attributable to all categories of commercial/industrial development range from \$0.40 per square foot to \$31.83 per square foot, even when fees from linked residential units are accounted for. Level I fees of up to the prorated grades 7-12 share of \$0.35 are therefore fully justified on these types of development, with the exception of Rental Self Storage facilities, for which grades 7-12 prorated share of \$0.21 and grades 9-12 prorated share of \$0.15 are fully justified.

All school facility costs and fees in this study are calculated on a per-student basis to ensure that future developments only pay for impacts they cause.

SOURCES

Davis Demographics & Planning, Inc. Student Population Projections by Residence School Year 2018/19 Report for School Year 2019/20 - 2025/26, May 2019.

Folsom Cordova Unified School District. Bi-Annual Developer Fee Justification Study, February 2006.

Office of Public School Construction. Index Adjustment on the Assessment for Development, State Allocation Board January 23, 2019 Meeting.

Office of Public School Construction. Index Adjustment on the Assessment for Development, State Allocation Board January 22, 2020 Meeting.

Pleasant Valley School District. School Facility Fee Justification Report for Residential, Commercial & Industrial Development Projects, March 2005.

San Diego Association of Governments. Census 2010 Profile San Dieguito Union High School District, December 2016.

San Diego Association of Governments. Demographic and Socioeconomic Estimates, San Dieguito Union High School District, January 2018.

San Diego Association of Governments. Traffic Generators, January 1990.

San Dieguito Union High School District. 2017-2018 New Construction Eligibility Update.

San Dieguito Union High School District. 2017-2018 Modernization Eligibility.

US Census Bureau, QuickFacts: Carlsbad, Solana Beach, Encinitas; San Diego County, California
<https://www.census.gov/quickfacts/fact/table/carlsbadcitycalifornia,solanabeachcitycalifornia,encinitascitycalifornia,sandiegocountycalifornia,CA/LFE041218>

Appendix A
State Allocation Board Notice
Index Adjustment on the Assessment for Development
January 22, 2020 Meeting

REPORT OF THE EXECUTIVE OFFICER
State Allocation Board Meeting, January 22, 2020

INDEX ADJUSTMENT ON THE ASSESSMENT FOR DEVELOPMENT

PURPOSE OF REPORT

To report the index adjustment on the assessment for development, which may be levied pursuant to Education Code Section 17620.

DESCRIPTION

The law requires the maximum assessment for development be adjusted every two years by the change in the Class B construction cost index, as determined by the State Allocation Board (Board) at its January meeting. This item requests that the Board make the adjustment based on the change reflected using the RS Means index.

AUTHORITY

Education Code Section 17620(a)(1) states the following: "The governing board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities, subject to any limitations set forth in Chapter 4.9 (commencing with Section 65995) of Division 1 of Title 7 of the Government Code."

Government Code Section 65995(b)(3) states the following: "The amount of the limits set forth in paragraphs (1) and (2) shall be increased in 2000, and every two years thereafter, according to the adjustment for inflation set forth in the statewide cost index for class B construction, as determined by the State Allocation Board at its January meeting, which increase shall be effective as of the date of that meeting."

BACKGROUND

There are three levels that may be levied for developer's fees. The fees are levied on a per-square foot basis. The lowest fee, Level I, is assessed if the district conducts a Justification Study that establishes the connection between the development coming into the district and the assessment of fees to pay for the cost of the facilities needed to house future students. The Level II fee is assessed if a district makes a timely application to the Board for new construction funding, conducts a School Facility Needs Analysis pursuant to Government Code Section 65995.6, and satisfies at least two of the requirements listed in Government Code Section 65995.5(b)(3). The Level III fee is assessed when State bond funds are exhausted; the district may impose a developer's fee up to 100 percent of the School Facility Program new construction project cost.

STAFF ANALYSIS/STATEMENTS

A historical comparison of the assessment rates for development fees for 2016 and 2018 are shown below for information. According to the RS Means, the cost index for Class B construction increased by 7.64, during the two-year period from January 2018 to January 2020, requiring the assessment for development fees to be adjusted as follows beginning January 2020:

RS Means Index Maximum Level I Assessment Per Square Foot

	2016	2018	2020
Residential	\$3.48	\$3.79	\$4.08
Commercial/Industrial	\$0.56	\$0.61	\$0.66

RECOMMENDATION

Increase the 2020 maximum Level I assessment for development in the amount of 7.64 percent using the RS Means Index to be effective immediately.

This item was approved by the State Allocation Board on January 22, 2020.

2020 STATUTORY DEVELOPER FEE SCHEDULE
Proposed: For Board Adoption February 27, 2020

School District	Residential	Split	Commercial/ Senior Housing (except Rental Self Storage)	Commercial: Rental Self Storage Facilities Only	Split
	\$4.08		\$0.66	\$0.40	

San Dieguito, Effective 3/04/2020	\$1.55	38.00%	\$0.25	\$0.15	38.00%
Rancho Santa Fe	\$2.53	62.00%	\$0.41	\$0.25	62.00%
<i>Total:</i>	\$4.08		\$0.66	\$0.40	

San Dieguito, Effective 3/04/2020	\$2.14	52.53%	\$0.35	\$0.21	52.53%
Cardiff*		<i>n/a</i>			<i>n/a</i>
Del Mar	\$1.94	47.47%	\$0.31	\$0.19	47.47%
Encinitas*	\$1.94	47.47%	\$0.31	\$0.19	47.47%
Solana Beach	\$1.94	47.47%	\$0.31	\$0.19	47.47%
<i>Total:</i>	\$4.08		\$0.66	\$0.40	

* Cardiff and Encinitas collect their own fees.

Appendix B
State Allocation Board
Approved 50-02
Determination of Existing School Building Capacity

STATE OF CALIFORNIA
EXISTING SCHOOL BUILDING CAPACITY

STATE ALLOCATION BOARD
OFFICE OF PUBLIC SCHOOL CONSTRUCTION
Page 4 of 4

SAB 50-02 (Rev. 09/02) Excel (Rev. 11/21/2002)

SCHOOL DISTRICT
SAN DIEGUITO UNION HIGH
COUNTY
SAN DIEGO

FIVE DIGIT DISTRICT CODE NUMBER (see California Public School Directory)
68346

HIGH SCHOOL ATTENDANCE AREA (HSAA) OR SUPER HSAA (if applicable)

PART I - Classroom Inventory NEW ADJUSTED

	K-6	7-8	9-12	Non-Severe	Severe	Total
Line 1. Leased State Relocatable Classrooms		12	6			18
Line 2. Portable Classrooms leased less than 5 years						
Line 3. Interim Housing Portables leased less than 5 years						
Line 4. Interim Housing Portables leased at least 5 years						
Line 5. Portable Classrooms leased at least 5 years		10	1			11
Line 6. Portable Classrooms owned by district		52	73			125
Line 7. Permanent Classrooms		83	144	19	13	259
Line 8. Total (Lines 1 through 7)		157	224	19	13	413

PART II - Available Classrooms

Option A

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 4						
b. Part I, line 5		10	1			11
c. Part I, line 6		52	73			125
d. Part I, line 7		83	144	19	13	259
e. Total (a, b, c, & d)		145	218	19	13	395

Option B

	K-6	7-8	9-12	Non-Severe	Severe	Total
a. Part I, line 8		157	224	19	13	413
b. Part I, lines 1,2,5 and 6 (total only)						154
c. 25 percent of Part I, line 7 (total only)						65
d. Subtract c from b (enter 0 if negative)		43	46			89
e. Total (a minus d)		114	178	19	13	324

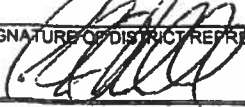
PART III - Determination of Existing School Building Capacity

	K-6	7-8	9-12	Non-Severe	Severe
Line 1. Classroom capacity		3,078	4,806	247	117
Line 2. SER adjustment					
Line 3. Operational Grants					
Line 4. Greater of line 2 or 3					
Line 5. Total of lines 1 and 4		3,078	4,806	247	117

I certify, as the District Representative, that the information reported on this form is true and correct and that:
I am designated as an authorized district representative by the governing board of the district; and,
This form is an exact duplicate (verbatim) of the form provided by the Office of Public School Construction (OPSC).
In the event a conflict should exist, then the language in the OPSC form will prevail.

SIGNATURE OF DISTRICT REPRESENTATIVE

DATE



2/3/05

Appendix C

Facilities Cost Calculations

Calculation of Per-Pupil Site Development Costs

Facility Construction Costs for a Middle School

Facility construction costs for Pacific Trails Middle School are based on actual construction, increased by applicable adjustments to the construction by the RS Means Class B Construction Cost Index (CCI) for January 2016 through January 2020. No adjustment to land value has been made in this calculation.

These costs are as follows:

Pacific Trails Middle School Construction per Notice to Proceed May 2014	Facility Construction Cost
Acquisition Cost	\$10,974,947.71
Construction Cost	\$36,566,686.24
Class B CCI Adjustment Factor (January 2016 to January 2018)	\$3,210,555.05
Class B CCI for 2019 5.45%	\$2,147,971.03
Class B CCI for 2020 2.08%	\$872,044.42
Total	\$53,772,204.45
Capacity of Projects	647
Middle School Per-Pupil Facility Construction Cost	\$83,110.05

Facility Construction Costs for a High School

Facility construction costs for Canyon Crest Academy are based on actual acquisition and construction, increased by applicable adjustments to the construction cost by the Marshall & Swift Construction Cost Index 8 California Cities Class B (CCI) October 2003 through December 2013, and RS Means Class B Construction Cost Index from January 2014 through January 2020. No adjustment to land value has been made in this calculation.

These costs are as follows:

Canyon Crest Academy Construction per Notice to Proceed September 2003	Facility Construction Cost
Acquisition Cost	\$25,161,014.10
Construction Cost	\$74,893,790.20
Class B CCI Adjustment Factor (October 2003 to January 2018)	\$47,624,023.29
Class B CCI for 2019 5.45%	\$6,677,220.84
Class B CCI for 2020 2.08%	\$2,687,256.71
Total	\$157,043,305.14
Capacity of Projects	1811
High School Per-Pupil Facility Construction Cost	\$86,716.35

Weighted Cost Per Student

Grades 7-8	\$83,110.05
Grades 9-12	\$86,716.35
Weighted Average	\$85,767.09

**Appendix D
Projects and Timing
Excerpts from District's
Annual and Five Year Reports
for Fiscal Year 2018-19**

Appendix D**San Dieguito Union High School District - Site Summary**

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the District has Identified in the District's Reports

(Please see Individual Site Detail for Identification of the Approximate Dates on Which the Funding Referred to is Expected to be Deposited into the Appropriate Account or Fund.)
December 5, 2019

School Site	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
Carmel Valley Middle School	\$ 4,881,242.39	\$ -	\$ 2,600,655.50	\$ -	\$ 10,600.00	\$ 1,243,756.19	\$ -	\$ 1,026,230.70
Diegueno Middle School	\$ 43,402,320.68	\$ -	\$ 902,683.55	\$ -	\$ -	\$ 23,023,419.64	\$ -	\$ 19,476,217.49
Earl Warren Middle School	\$ 2,352,975.31	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ 2,345,475.31
Oak Crest Middle School	\$ 27,421,357.41	\$ -	\$ 5,369,958.19	\$ -	\$ -	\$ 20,130,826.20	\$ 718,394.00	\$ 1,202,179.02
Pacific Trails Middle School	\$ 1,768,111.20	\$ -	\$ 675,000.00	\$ -	\$ 67,500.00	\$ -	\$ -	\$ 1,025,611.20
Canyon Crest Academy	\$ 8,559,766.02	\$ -	\$ 1,568,189.29	\$ -	\$ 20,000.00	\$ 4,185,663.91	\$ -	\$ 2,785,912.82
La Costa Canyon High School	\$ 49,735,567.90	\$ -	\$ 185,800.00	\$ -	\$ 50,000.00	\$ 18,007,075.59	\$ 350,000.00	\$ 31,142,692.31
San Dieguito High School Academy	\$ 52,317,302.26	\$ -	\$ -	\$ -	\$ 1,099,855.83	\$ 44,975,087.68	\$ -	\$ 6,242,358.75
Sunset Continuation High School	\$ 21,660,885.00	\$ -	\$ -	\$ -	\$ -	\$ 21,660,885.00	\$ -	\$ -
Torrey Pines High School	\$ 81,499,866.17	\$ -	\$ 21,119,792.95	\$ -	\$ 12,000.00	\$ 43,150,323.15	\$ 2,578,589.88	\$ 14,639,160.19
La Costa Valley Sports Complex	\$ 8,490,659.33	\$ -	\$ -	\$ -	\$ -	\$ 6,438,756.43	\$ -	\$ 2,051,902.90
District Office	\$ 24,088,182.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,088,182.00
Transportation Facility	\$ 9,640,261.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,640,261.51
Maintenance & Operations Facility (Vulcan Ave.)	\$ 3,225,826.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 876,946.00	\$ 2,333,880.00
District Wide	\$ 16,231,704.69	\$ -	\$ 3,048,970.41	\$ -	\$ 48,955.00	\$ 12,793,455.16	\$ -	\$ 340,324.12
Totals	\$ 355,276,027.87	\$ -	\$ 35,471,049.89	\$ -	\$ 1,331,410.83	\$ 195,609,248.95	\$ 4,523,929.88	\$ 118,340,388.32

Appendix D**Carmel Valley Middle School - Site Detail**

December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Student Entry	\$ 318,247.74	unknown	unknown	unknown	unknown	\$ 241,338.11	unknown	\$ 76,909.63
(2011) Student Quad Reconfiguration	\$ 662,528.67	unknown	unknown	unknown	unknown	\$ 502,418.08	unknown	\$ 160,110.59
(2016) New Solar Parking Structures	\$ 1,651,245.48	unknown	\$ 1,528,931.00	unknown	unknown	N/A	unknown	\$ 122,314.48
(2016) Field Renovation	\$ 1,071,724.50	unknown	\$ 1,071,724.50	unknown	unknown	N/A	unknown	\$ -
(2018) Audio/Visual Technology Improvements	\$ 500,000.00	unknown	unknown	unknown	unknown	\$ 500,000.00	unknown	\$ -
(2019) Modernize Bldgs 300 and 400	\$ 63,923.04	unknown	unknown	unknown	unknown	N/A	unknown	\$ 63,923.04
(2019) Modernize Bldg 600	\$ 84,788.64	unknown	unknown	unknown	unknown	N/A	unknown	\$ 84,788.64
(2019) Modernize 700's	\$ 164,292.84	unknown	unknown	unknown	unknown	N/A	unknown	\$ 164,292.84
(2019) Modernize Bldgs 800 and 900	\$ 218,833.92	unknown	unknown	unknown	unknown	N/A	unknown	\$ 218,833.92
(2019) Modernize Admin Bldg	\$ 71,557.56	unknown	unknown	unknown	unknown	N/A	unknown	\$ 71,557.56
(2020) Install Vinyl Flooring in FLS Room 801	\$ 9,600.00	unknown	unknown	unknown	\$ 9,600.00	N/A	unknown	\$ -
(2020) Tinting or Shading w/ CVMS Logo for PAC Front Doors	\$ 1,500.00	unknown	unknown	unknown	\$ 1,000.00	N/A	unknown	\$ 500.00
(2020) Install Ped Gates with Panic Hardware	\$ 50,000.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 50,000.00
(2020) Install Parking Lot Gates	\$ 13,000.00	unknown	unknown	unknown	unknown	N/A	unknown	\$ 13,000.00
Totals	\$ 4,881,242.39	\$ -	\$ 2,600,655.50	\$ -	\$ 10,600.00	\$ 1,243,756.19	\$ -	\$ 1,026,230.70

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Student Entry	\$ 318,247.74	unknown	unknown	unknown	unknown	20/21	unknown	unknown
(2011) Student Quad Reconfiguration	\$ 662,528.67	unknown	unknown	unknown	unknown	20/21	unknown	unknown
(2016) New Solar Parking Structures	\$ 1,651,245.48	unknown	16/17	unknown	unknown	N/A	unknown	unknown
(2016) Field Renovation	\$ 1,071,724.50	unknown	16/17	unknown	unknown	N/A	unknown	unknown
(2018) Audio/Visual Technology Improvements	\$ 500,000.00	unknown	unknown	unknown	unknown	17/18	unknown	unknown
(2019) Modernize Bldgs 300 and 400	\$ 63,923.04	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Bldg 600	\$ 84,788.64	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize 700's	\$ 164,292.84	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Bldgs 800 and 900	\$ 218,833.92	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2019) Modernize Admin Bldg	\$ 71,557.56	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2020) Install Vinyl Flooring in FLS Room 801	\$ 9,600.00	unknown	unknown	unknown	19/20	N/A	unknown	unknown
(2020) Tinting or Shading w/ CVMS Logo for PAC Front Doors	\$ 1,500.00	unknown	unknown	unknown	19/20	N/A	unknown	unknown
(2020) Install Ped Gates with Panic Hardware	\$ 50,000.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown
(2020) Install Parking Lot Gates	\$ 13,000.00	unknown	unknown	unknown	unknown	N/A	unknown	unknown

Appendix DDiegueno Middle School - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Athletic Multi-Purpose Bldg	\$ 12,038,882.47	unknown	unknown	N/A	unknown	N/A	unknown	\$ 12,038,882.47
(2011) Access Path and Bathrooms at Track and Field	\$ 3,000,840.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,000,840.50
(2012) Modernization of Math, History, English and Science Bldgs	\$ 5,441,605.55	unknown	unknown	N/A	unknown	\$ 4,212,812.42	unknown	\$ 1,228,793.13
(2012) Multi-Purpose Expansion (Music, Locker Rooms, Food Svc), Administration, and Parking Lot Improvements	\$ 12,783,412.66	unknown	unknown	N/A	unknown	\$ 9,896,733.45	unknown	\$ 2,886,679.21
(2016) Solar	\$ 974,898.23	unknown	\$ 902,683.55	N/A	unknown	N/A	unknown	\$ 72,214.68
(2017) Back Entrance Improvements	\$ 80,625.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 80,625.00
(2018) Remodel of B&G Building/Reconstruction of P Bldg	\$ 8,913,873.77	unknown	unknown	N/A	unknown	\$ 8,913,873.77	unknown	\$ -
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 18,182.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 18,182.50
(2020) C, D, & G Landscaping	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 150,000.00
Totals	\$ 43,402,320.68	\$ -	\$ 902,683.55	\$ -	\$ -	\$ 23,023,419.64	\$ -	\$ 19,476,217.49

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	UnFunded
(2011) New Athletic Multi-Purpose Bldg	\$ 12,038,882.47	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Access Path and Bathrooms at Track and Field	\$ 3,000,840.50	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) Modernization of Math, History, English and Science Bldgs	\$ 5,441,605.55	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2012) Multi-Purpose Expansion (Music, Locker Rooms, Food Svc), Administration, and Parking Lot Improvements	\$ 12,783,412.66	unknown	unknown	N/A	unknown	24/25	unknown	unknown
(2016) Solar	\$ 974,898.23	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2017) Back Entrance Improvements	\$ 80,625.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Remodel of B&G Building/Reconstruction of P Bldg	\$ 8,913,873.77	unknown	unknown	N/A	unknown	16/17	unknown	unknown
(2018) North Perimeter Drainage Improvements/Minor Retaining Wall	\$ 18,182.50	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) C, D, & G Landscaping	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix DEarl Warren Middle School - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Library Lighting Improvements	\$ 17,200.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 17,200.00
(2019) Admin Roof Improvements/Outdoor Use	\$ 60,775.31	unknown	unknown	N/A	unknown	N/A	unknown	\$ 60,775.31
(2019) Gardening Beds (4)/Irrigation Improvements	\$ 25,000.00	unknown	unknown	N/A	\$ 7,500.00	N/A	unknown	\$ 17,500.00
(2019) All-weather Track and Field	\$ 1,800,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,800,000.00
(2019) Southwestern Slope Landscaping and Drainage	\$ 450,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 450,000.00
Totals	\$ 2,352,975.31	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ 2,345,475.31

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Library Lighting Improvements	\$ 17,200.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Admin Roof Improvements/Outdoor Use	\$ 60,775.31	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Gardening Beds (4)/Irrigation Improvements	\$ 25,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2019) All-weather Track and Field	\$ 1,800,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Southwestern Slope Landscaping and Drainage	\$ 450,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix D**Oak Crest Middle School - Site Detail**

December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Multi-Purpose Bldg	\$ 4,133,876.63	unknown	unknown	N/A	unknown	\$ 3,134,869.58	unknown	\$ 999,007.05
(2011) New Trash Enclosure	\$ 16,200.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 16,200.00
(2016) Solar	\$ 906,892.35	unknown	\$ 719,920.39	N/A	unknown	N/A	unknown	\$ 186,971.96
(2017) Science Classroom Quad and Interim Housing	\$ 13,001,223.25	unknown	\$ 427,703.18	N/A	unknown	\$ 12,573,520.07	unknown	\$ -
(2017) Admin Bldg Reconstruction and Replacement of F Bldgs	\$ 3,174,231.00	unknown	unknown	N/A	unknown	\$ 2,475,837.00	\$ 698,394.00	\$ -
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N, Locker Rooms and Crest Hall	\$ 6,188,934.17	unknown	\$ 4,222,334.62	N/A	unknown	\$ 1,946,599.55	\$ 20,000.00	\$ -
Totals	\$ 27,421,357.41	\$ -	\$ 5,369,958.19	\$ -	\$ -	\$ 20,130,826.20	\$ 718,394.00	\$ 1,202,179.02

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Multi-Purpose Bldg	\$ 4,133,876.63	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2011) New Trash Enclosure	\$ 16,200.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2016) Solar	\$ 906,892.35	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2017) Science Classroom Quad and Interim Housing	\$ 13,001,223.25	unknown	16/17	N/A	unknown	16/17	unknown	unknown
(2017) Admin Bldg Reconstruction and Replacement of F Bldgs	\$ 3,174,231.00	unknown	unknown	N/A	unknown	17/18	17/18-18/19	unknown
(2018) Balance of Campus Modernization/Bldgs C-G, I, K, M, N, Locker Rooms and Crest Hall	\$ 6,188,934.17	unknown	18/19	N/A	unknown	17/18-20/21	20/21	unknown

Appendix D**Pacific Trails Middle School - Site Detail**

December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Field Lights - Shared Use - City of SD	\$ 1,700,611.20	unknown	\$ 675,000.00	N/A	unknown	N/A	unknown	\$ 1,025,611.20
(2019) Site Signage	\$ 3,000.00	unknown	unknown	N/A	\$ 3,000.00	N/A	unknown	\$ -
(2020) Add Power and Disposal to Staff Lounge	\$ 4,500.00	unknown	unknown	N/A	\$ 4,500.00	N/A	unknown	\$ -
(2020) Site Work to Add Bike Racks and Vehicle Access	\$ 60,000.00	unknown	unknown	N/A	\$ 60,000.00	N/A	unknown	\$ -
Totals	\$ 1,768,111.20	\$ -	\$ 675,000.00	\$ -	\$ 67,500.00	\$ -	\$ -	\$ 1,025,611.20

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2016) Field Lights - Shared Use - City of SD	\$ 1,700,611.20	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2019) Site Signage	\$ 3,000.00	unknown	unknown	N/A	18/19	N/A	unknown	unknown
(2020) Add Power and Disposal to Staff Lounge	\$ 4,500.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2020) Site Work to Add Bike Racks and Vehicle Access	\$ 60,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown

Appendix DCanyon Crest Academy - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Drive Entry	\$ 1,159,628.37	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,159,628.37
(2012) New Black Box Theater, and Spin Room	\$ 4,760,698.36	unknown	unknown	N/A	unknown	\$ 3,685,663.91	unknown	\$ 1,075,034.45
(2016) Stadium Lights/Power at Track/Wi-fi	\$ 1,350,000.00	unknown	\$ 1,350,000.00	N/A	unknown	N/A	unknown	\$ -
(2017) New Shade Structure	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 150,000.00
(2018) AV Technology Improvements	\$ 500,000.00	unknown	unknown	N/A	unknown	\$ 500,000.00	unknown	\$ -
(2018) Interior Modernization of Learning Commons	\$ 218,189.29	unknown	\$ 218,189.29	N/A	unknown	N/A	unknown	\$ -
(2019) Modernize A2 - Theater	\$ 124,360.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 124,360.00
(2019) Modernize A3 - Arts Classrooms	\$ 141,184.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 141,184.00
(2019) Modernize Gym	\$ 126,706.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 126,706.00
(2020) Robotics Room Improvements	\$ 5,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,000.00
(2020) Add Site Signage to Admin	\$ 5,000.00	unknown	unknown	N/A	\$ 5,000.00	N/A	unknown	\$ -
(2020) Add Projection Device to Black Box	\$ 15,000.00	unknown	unknown	N/A	\$ 15,000.00	N/A	unknown	\$ -
(2020) Add Projection to Principal's Office	\$ 4,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,000.00
Totals	\$ 8,559,766.02	\$ -	\$ 1,568,189.29	\$ -	\$ 20,000.00	\$ 4,185,663.91	\$ -	\$ 2,785,912.82

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) New Drive Entry	\$ 1,159,628.37	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) New Black Box Theater, and Spin Room	\$ 4,760,698.36	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2016) Stadium Lights/Power at Track/Wi-fi	\$ 1,350,000.00	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2017) New Shade Structure	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) AV Technology Improvements	\$ 500,000.00	unknown	unknown	N/A	unknown	17/18	unknown	unknown
(2018) Interior Modernization of Learning Commons	\$ 218,189.29	unknown	18/19	N/A	unknown	N/A	unknown	unknown
(2019) Modernize A2 - Theater	\$ 124,360.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Modernize A3 - Arts Classrooms	\$ 141,184.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Modernize Gym	\$ 126,706.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Robotics Room Improvements	\$ 5,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Add Site Signage to Admin	\$ 5,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2020) Add Projection Device to Black Box	\$ 15,000.00	unknown	unknown	N/A	19/21	N/A	unknown	unknown
(2020) Add Projection to Principal's Office	\$ 4,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix D

La Costa Canyon High School - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Modernization of 300's, 400's, 500's	\$ 4,121,637.48	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,121,637.48
(2011) Interim Housing (for Mod s 300's, 400's, 500's)	\$ 780,658.56	unknown	unknown	N/A	unknown	N/A	unknown	\$ 780,658.56
(2011) Modernization of 600's, and 700/701	\$ 1,788,060.57	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,788,060.57
(2011) Modernization of Theater (1100's)	\$ 1,583,275.44	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,583,275.44
(2011) Modernization of 1300's	\$ 458,003.06	unknown	unknown	N/A	unknown	N/A	unknown	\$ 458,003.06
(2011) Modernization of Gym	\$ 3,244,208.15	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,244,208.15
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 502,272.49	unknown	unknown	N/A	unknown	N/A	unknown	\$ 502,272.49
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 200,274.53	unknown	unknown	N/A	unknown	N/A	unknown	\$ 200,274.53
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 4,066,418.46	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,066,418.46
(2011) New M&O Facility and Restore Art Yard	\$ 1,436,537.03	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,436,537.03
(2011) Modernization of Outdoor Classroom Quads	\$ 2,809,718.07	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,809,718.07
(2011) Front Driveway Entry Improvements	\$ 747,691.56	unknown	unknown	N/A	unknown	N/A	unknown	\$ 747,691.56
(2011) Improvements to Baseball Fields	\$ 1,025,405.57	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,025,405.57
(2012) Field House	\$ 8,337,777.35	unknown	unknown	N/A	unknown	\$ 6,454,986.80	unknown	\$ 1,882,790.55
(2011) Baseball and Softball Field Improvements	\$ 4,180,118.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 4,180,118.00
(2012) New Science Bldg, New Classroom Bldg, and Administration Bldg Mod	\$ 10,598,005.59	unknown	unknown	N/A	unknown	\$ 8,861,208.69	unknown	\$ 1,736,796.90
(2012) Balance of 200 and 900 Modulares	\$ 139,761.82	unknown	unknown	N/A	unknown	\$ 116,857.71	unknown	\$ 22,904.11
(2016) Landscaping under Solar Array	\$ 110,800.00	unknown	\$ 110,800.00	N/A	unknown	N/A	unknown	\$ -
(2017) Theater Lighting Improvements	\$ 64,500.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 64,500.00
(2018) Bldg 200/Culinary Arts	\$ 2,779,944.18	unknown	unknown	N/A	unknown	\$ 2,574,022.39	unknown	\$ 205,921.79
(2018) Gym-A/V improvements and Scoreboard	\$ 75,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 75,000.00
(2018) Drainage Study	\$ 75,000.00	unknown	\$ 75,000.00	N/A	unknown	N/A	unknown	\$ -
(2019) New Storage behind Theater	\$ 81,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 81,000.00
(2019) Restroom Modernization at 1300s	\$ 50,000.00	unknown	unknown	N/A	\$ 50,000.00	N/A	unknown	\$ -
(2019) Water Bottle Refill Stations (8)	\$ 64,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 64,000.00
(2020) Replace Ped Gate at 300s	\$ 5,500.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 5,500.00
(2020) Maverick Park	\$ 350,000.00	unknown	unknown	N/A	unknown	N/A	\$ 350,000.00	\$ -
(2020) Washer and Dryer Room in GYM	\$ 10,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 10,000.00
(2020) Modernize Upstairs Team Room in Gym	\$ 50,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 50,000.00
Totals	\$ 49,735,567.90	\$ -	\$ 185,800.00	\$ -	\$ 50,000.00	\$ 18,007,075.59	\$ 350,000.00	\$ 31,142,692.31

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Modernization of 300's, 400's, 500's	\$ 4,121,637.48	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Interim Housing (for Mod s 300's, 400's, 500's)	\$ 780,658.56	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of 600's, and 700/701	\$ 1,788,060.57	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Theater (1100's)	\$ 1,583,275.44	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of 1300's	\$ 458,003.06	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Gym	\$ 3,244,208.15	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Concession Stands/Replacement of Stadium Bleachers	\$ 502,272.49	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New Cart Path from Upper Campus to Lower Fields	\$ 200,274.53	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Convert Existing Food Service and Room 600 to Main Kitchen	\$ 4,066,418.46	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New M&O Facility and Restore Art Yard	\$ 1,436,537.03	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Modernization of Outdoor Classroom Quads	\$ 2,809,718.07	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Front Driveway Entry Improvements	\$ 747,691.56	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Improvements to Baseball Fields	\$ 1,025,405.57	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) Field House	\$ 8,337,777.35	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2011) Baseball and Softball Field Improvements	\$ 4,180,118.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) New Science Bldg, New Classroom Bldg, and Administration Bldg Mod	\$ 10,598,005.59	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2012) Balance of 200 and 900 Modulares	\$ 139,761.82	unknown	unknown	N/A	unknown	20/21	unknown	unknown
(2016) Landscaping under Solar Array	\$ 110,800.00	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2017) Theater Lighting Improvements	\$ 64,500.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Bldg 200/Culinary Arts	\$ 2,779,944.18	unknown	unknown	N/A	unknown	17/18	unknown	unknown
(2018) Gym-A/V improvements and Scoreboard	\$ 75,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Drainage Study	\$ 75,000.00	unknown	18/19	N/A	unknown	N/A	unknown	unknown
(2019) New Storage behind Theater	\$ 81,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Restroom Modernization at 1300s	\$ 50,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2019) Water Bottle Refill Stations (8)	\$ 64,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Replace Ped Gate at 300s	\$ 5,500.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Maverick Park	\$ 350,000.00	unknown	unknown	N/A	unknown	N/A	19/20	unknown
(2020) Washer and Dryer Room in GYM	\$ 10,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Modernize Upstairs Team Room in Gym	\$ 50,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix DSan Dieguito High School Academy - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2010) San Dieguito Performing Arts Complex (CTE Loan)	\$ 1,816,000.99	unknown	unknown	N/A	\$ 981,128.83	N/A	unknown	\$ 834,872.16
(2012) Modernize Industrial Arts, A&B Bldgs	\$ 8,103,310.04	unknown	unknown	N/A	unknown	\$ 6,145,016.26	unknown	\$ 1,958,293.78
(2012) Modernize Mosaic Café, Fields, Reconstruct Gym, Locker Rooms, and Weight Room	\$ 12,675,491.61	unknown	unknown	N/A	unknown	\$ 9,612,257.42	unknown	\$ 3,063,234.19
(2017) Restroom Remodel	\$ 75,250.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 75,250.00
(2018) Arts and Humanities Bldg	\$ 29,217,814.00	unknown	unknown	N/A	unknown	\$ 29,217,814.00	unknown	\$ -
(2018) Minor Modernization of PAC Scene Room/Floor and Sink	\$ 35,939.01	unknown	unknown	N/A	unknown	N/A	unknown	\$ 35,939.01
(2018) New Drinking Fountains Outside of Mosaic Café (2)	\$ 8,312.00	unknown	unknown	N/A	\$ 8,312.00	N/A	unknown	\$ -
(2018) Minor Modernization of Weight Room/Floor	\$ 89,769.60	unknown	unknown	N/A	unknown	N/A	unknown	\$ 89,769.60
(2018) Area between Tennis Courts and Locker Room Landscaping	\$ 35,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 35,000.00
(2019) Audio/Visual Improvements - Mosaic Café	\$ 15,000.00	unknown	unknown	N/A	\$ 15,000.00	N/A	unknown	\$ -
(2019) Power & Data to Math/Sci Bldg. Quad	\$ 6,985.00	unknown	unknown	N/A	\$ 6,985.00	N/A	unknown	\$ -
(2020) AV Weight Room	\$ 13,000.00	unknown	unknown	N/A	\$ 13,000.00	N/A	unknown	\$ -
(2020) Shade on Student Service Windows	\$ 5,430.00	unknown	unknown	N/A	\$ 5,430.00	N/A	unknown	\$ -
(2020) Shade over A&H Stage	\$ 70,000.00	unknown	unknown	N/A	\$ 70,000.00	N/A	unknown	\$ -
(2020) Shade in A&H Quad	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 150,000.00
Totals	\$ 52,317,302.26	\$ -	\$ -	\$ -	\$ 1,099,855.83	\$ 44,975,087.68	\$ -	\$ 6,242,358.75

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2010) San Dieguito Performing Arts Complex (CTE Loan)	\$ 1,816,000.99	unknown	unknown	N/A	18/19-20/21	N/A	unknown	unknown
(2012) Modernize Industrial Arts, A&B Bldgs.	\$ 8,103,310.04	unknown	unknown	N/A	unknown	17/18-20/21	unknown	unknown
(2012) Modernize Mosaic Café, Fields, Reconstruct Gym, Locker Rooms, and Weight Room	\$ 12,675,491.61	unknown	unknown	N/A	unknown	17/18-24/25	unknown	unknown
(2017) Restroom Remodel	\$ 75,250.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Arts and Humanities Bldg	\$ 29,217,814.00	unknown	unknown	N/A	unknown	16/17	unknown	unknown
(2018) Minor Modernization of PAC Scene Room/Floor and Sink	\$ 35,939.01	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) New Drinking Fountains Outside of Mosaic Café (2)	\$ 8,312.00	unknown	unknown	N/A	18/19	N/A	unknown	unknown
(2018) Minor Modernization of Weight Room/Floor	\$ 89,769.60	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2018) Area between Tennis Courts and Locker Room Landscaping	\$ 35,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) Audio/Visual Improvements - Mosaic Café	\$ 15,000.00	unknown	unknown	N/A	18/19	N/A	unknown	unknown
(2019) Power & Data to Math/Sci Bldg. Quad	\$ 6,985.00	unknown	unknown	N/A	18/19	N/A	unknown	unknown
(2020) AV Weight Room	\$ 13,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2020) Shade on Student Service Windows	\$ 5,430.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2020) Shade over A&H Stage	\$ 70,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown
(2020) Shade in A&H Quad	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix D

Sunset Continuation High School - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Sunset Continuation High School Reconstruction	\$ 21,660,885.00	unknown	unknown	N/A	unknown	\$ 21,660,885.00	unknown	unknown
Totals	\$ 21,660,885.00	\$ -	\$ -	\$ -	\$ -	\$ 21,660,885.00	\$ -	\$ -

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Sunset Continuation High School Reconstruction	\$ 21,660,885.00	unknown	unknown	N/A	unknown	17/18	unknown	unknown

Appendix D

Torrey Pines High School - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,038,460.50	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,038,460.50
(2011) New Tech Pavillion	\$ 1,722,525.75	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,722,525.75
(2011) Expansion of Existing Gym	\$ 1,356,592.05	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,356,592.05
(2011) New Campus Green Area	\$ 1,052,431.91	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,052,431.91
(2011) New M&O Building	\$ 733,174.31	unknown	unknown	N/A	unknown	N/A	unknown	\$ 733,174.31
(2012) Balance of IV Bldg Modernization	\$ 10,446,732.18	unknown	unknown	N/A	unknown	\$ 8,734,725.90	unknown	\$ 1,712,006.28
(2012) Gym, Field House and Administration Bldg Remodels	\$ 17,238,078.52	unknown	unknown	N/A	unknown	\$ 14,413,109.13	unknown	\$ 2,824,969.39
(2018) New Performing Arts Complex/Culinary Arts Classroom/ Portion of Parking Lot	\$ 27,822,418.43	unknown	\$ 5,241,340.43	N/A	unknown	\$ 20,002,488.12	\$ 2,578,589.88	\$ -
(2018) New Digital Arts Classrooms (2)	\$ 1,854,667.67	unknown	\$ 1,854,667.67	N/A	unknown	N/A	unknown	\$ -
(2018) Modernization of IV Bldg - Warehouse, General Purpose Classrooms (1-2), Culinary Arts (alt.), Maker Space Classroom	\$ 7,416,360.66	unknown	\$ 7,416,360.66	N/A	unknown	N/A	unknown	\$ -
(2018) Athletic Field Improvements incl. Stadium, Boys and Girls Baseball and Softball, and General Playfield Improvements	\$ 6,307,424.19	unknown	\$ 6,307,424.19	N/A	unknown	N/A	unknown	\$ -
(2019) Team Rooms (3)	\$ 2,187,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,187,000.00
(2020) Torrington Perimeter Enhancements	\$ 300,000.00	unknown	\$ 300,000.00	N/A	unknown	N/A	unknown	\$ -
(2020) Post Tension Tennis Courts	\$ 798,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 798,000.00
(2020) Artificial Practice Field	\$ 1,064,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 1,064,000.00
(2020) Shade Structure over Ampitheater	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 150,000.00
(2020) Install Bollards at PAC and IV Bldg	\$ 12,000.00	unknown	unknown	N/A	\$ 12,000.00	N/A	unknown	\$ -
Totals	\$ 81,499,866.17	\$ -	\$ 21,119,792.95	\$ -	\$ 12,000.00	\$ 43,150,323.15	\$ 2,578,589.88	\$ 14,639,160.19

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Renovate Driveway Entry and Circulation at Del Mar Heights	\$ 1,038,460.50	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New Tech Pavillion	\$ 1,722,525.75	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) Expansion of Existing Gym	\$ 1,356,592.05	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New Campus Green Area	\$ 1,052,431.91	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2011) New M&O Building	\$ 733,174.31	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2012) Balance of IV Bldg Modernization	\$ 10,446,732.18	unknown	unknown	N/A	unknown	24/25	unknown	unknown
(2012) Gym, Field House and Administration Bldg Remodels	\$ 17,238,078.52	unknown	unknown	N/A	unknown	34/35	unknown	unknown
(2018) New Performing Arts Complex/Culinary Arts Classroom/ Portion of Parking Lot	\$ 27,822,418.43	unknown	16/17	N/A	unknown	16/17	17/18	unknown
(2018) New Digital Arts Classrooms (2)	\$ 1,854,667.67	unknown	18/19	N/A	unknown	N/A	unknown	unknown
(2018) Modernization of IV Bldg - Warehouse, General Purpose Classrooms (1-2), Culinary Arts (alt.), Maker Space Classroom	\$ 7,416,360.66	unknown	18/19	N/A	unknown	N/A	unknown	unknown
(2018) Athletic Field Improvements incl. Stadium, Boys and Girls Baseball and Softball, and General Playfield Improvements	\$ 6,307,424.19	unknown	18/19	N/A	unknown	N/A	unknown	unknown
(2019) Team Rooms (3)	\$ 2,187,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Torrington Perimeter Enhancements	\$ 300,000.00	unknown	19/20	N/A	unknown	N/A	unknown	unknown
(2020) Post Tension Tennis Courts	\$ 798,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Artificial Practice Field	\$ 1,064,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Shade Structure over Ampitheater	\$ 150,000.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) Install Bollards at PAC and IV Bldg	\$ 12,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown

Appendix D

La Costa Valley Sports Complex - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 8,490,659.33	unknown	unknown	N/A	unknown	\$ 6,438,756.43	unknown	\$ 2,051,902.90
Totals	\$ 8,490,659.33	\$ -	\$ -	\$ -	\$ -	\$ 6,438,756.43	\$ -	\$ 2,051,902.90

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Multi-Purpose Bldg	\$ 8,490,659.33	unknown	unknown	N/A	unknown	34/35	unknown	unknown

Appendix D

District Office - Site Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2019) Remodel District Office	\$ 3,040,114.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 3,040,114.00
(2019) New District Educational Center	\$ 21,048,068.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 21,048,068.00
Totals	\$ 24,088,182.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,088,182.00

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2019) Remodel District Office	\$ 3,040,114.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2019) New District Office	\$ 21,048,068.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix D

Transportation Facility - Site Detail

December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2012) Construction and Reconfigure Transportation Center	\$ 9,640,261.51	unknown	unknown	N/A	unknown	N/A	unknown	\$ 9,640,261.51
Totals	\$ 9,640,261.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,640,261.51

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2012) Construction and Reconfigure Transportation Center	\$ 9,640,261.51	unknown	unknown	N/A	unknown	N/A	unknown	unknown

Appendix D**Maintenance and Operations Facility (Vulcan Ave.) - Site Detail**

December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Vulcan Property Tenant Improvements	\$ 876,946.00	unknown	unknown	N/A	unknown	N/A	\$ 876,946.00	\$ -
(2019) M&O Modernization	\$ 2,333,880.00	unknown	unknown	N/A	unknown	N/A	unknown	\$ 2,333,880.00
(2020) M&O Equipment	\$ 15,000.00	unknown	unknown	N/A	\$ 15,000.00	N/A	unknown	\$ -
Totals	\$ 3,225,826.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 876,946.00	\$ 2,333,880.00

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2017) Vulcan Property Tenant Improvements	\$ 876,946.00	unknown	unknown	N/A	unknown	N/A	17/18	unknown
(2019) M&O Modernization	\$ 2,333,880.00	unknown	unknown	N/A	unknown	N/A	unknown	unknown
(2020) M&O Equipment	\$ 15,000.00	unknown	unknown	N/A	19/20	N/A	unknown	unknown

Appendix DDistrict Wide Projects Detail
December 5, 2019

Identification of All Sources and Amounts of Funding Anticipated to Complete Financing

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Technology Infrastructure Improvements	\$ 1,880,252.28	unknown	unknown	N/A	unknown	\$ 1,539,928.16	unknown	\$ 340,324.12
(2015-2017) Technology Infrastructure Improvements	\$ 11,272,482.00	unknown	unknown	N/A	\$ 18,955.00	\$ 11,253,527.00	unknown	\$ -
(2016) Site Perimeter Enhancements	\$ 3,048,970.41	unknown	\$ 3,048,970.41	N/A	unknown	N/A	unknown	\$ -
(2018) Pool Study	\$ 30,000.00	unknown	unknown	N/A	\$ 30,000.00	N/A	unknown	\$ -
Totals	\$ 16,231,704.69	\$ -	\$ 3,048,970.41	\$ -	\$ 48,955.00	\$ 12,793,455.16	\$ -	\$ 340,324.12

Identification of the Approximate Dates on Which Funding Referred to Above is Expected to be Deposited into the Appropriate Account or Fund

Project	Est. Cost	State School Bldg Program	Mello Roos	NCW	Reportable Fees	Prop AA	Other	Unfunded
(2011) Technology Infrastructure Improvements	\$ 1,880,252.28	unknown	unknown	N/A	unknown	17/18-20/21	unknown	unknown
(2015-2017) Technology Infrastructure Improvements	\$ 11,272,482.00	unknown	unknown	N/A	14/15	15/16	unknown	unknown
(2016) Site Perimeter Enhancements	\$ 3,048,970.41	unknown	16/17	N/A	unknown	N/A	unknown	unknown
(2018) Pool Study	\$ 30,000.00	unknown	unknown	N/A	18/19	N/A	unknown	unknown

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF ANNUAL UPDATES, REVISIONS &
DELETIONS OF BOARD POLICY SERIES 3000

EXECUTIVE SUMMARY

San Dieguito Union High School District (SDUHSD) is a member of the California School Boards Association (CSBA). CSBA provides guidance and board policy templates for member districts. SDUHSD Board Policies are reviewed annually by staff. The following policies are being submitted for Board approval and are reflective of the most recent changes since the 3000 series was last presented to the Board in May, 2019. The policies are shown in an editing format consistent with CSBA guidance, blue strikeouts denote deletions and red insertions denote updates and/or revisions.

3250 BP/AR	Transportation Fees
3511 BP	Energy and Water Management
3540 BP	Transportation
3540 AR	Transportation - Deletion
3551 BP/AR	Food Service Operations-Cafeteria Fund
3600 BP	Consultants

RECOMMENDATION:

It is recommended that the Board approve the annual updates, revisions and deletions of Board Policy Series 3000 Business, as shown in the attached supplement.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

Transportation Fees

BP 3250

Business and Noninstructional Operations

~~Because~~ **Whenever** the cost of providing student transportation exceeds funding provided by the state, the Governing Board ~~finds it necessary to~~ **may** charge fees for home-to-school student transportation **and other transportation services as expressly authorized by law.**

The Superintendent or designee shall annually submit proposed transportation fee schedules for Board approval. ~~Fees shall be determined on the basis of operating costs in accordance with law.~~

The transportation fee shall be waived for students with demonstrated financial need in accordance with Education Code 39807.5. Eligibility for free transportation based on financial need shall be determined in accordance with the income eligibility scales used for the free and reduced-price lunch program.

In addition, ~~N~~no charge shall be made for any transportation of a students with a disability whose individualized education program ~~require~~ **includes transportation ~~or whose parents/guardians are determined indigent pursuant to San Dieguito Union High School Districts~~ **as a related service necessary to receive a free appropriate public education.****

The Board shall certify to the County Superintendent of Schools that the district has levied fees in accordance with law and that, in the event that excess fees have been charged, the fees have been reduced and excess fee revenue eliminated.

Legal Reference:

EDUCATION CODE

10900-10914.5 Community recreation program, especially:

10913 Fees for uses of school buses for community recreation purposes 35330

Excursions or field trips

39800-39860 Transportation, especially:

39801.5 Transportation fees for adults

39807.5 Payment of transportation cost; amount of payment

39809.5 Excess fees; adjustments

39837 Fees for summer employment transportation

41850 Home-to-school and special education transportation

49014 Public School Fair Debt Collection Act

49557-49558 Applications for free and reduced price meals

~~49558 Confidentiality of applications and records~~

56026 Individuals with exceptional needs

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

~~CODE OF FEDERAL REGULATIONS, TITLE 7~~

~~245.8 (a) Nondiscrimination practices for children eligible to receive free and reduced price meals and free milk~~

COURT DECISIONS

Arcadia Unified School District et al v. State Department of Education, 2 Cal. 4th 251 (1992)
Hartzell v. Connell, 35 Cal.3d 899 (1984)

Management Resources:

CDE MANAGEMENT ADVISORIES

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits and Other Charges, Fiscal Management Advisory 17-01, July 28, 2017

WEB SITES

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

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

~~0619.92 Fees for Pupil Transportation (#92-05) CDE~~

~~PROGRAM ADVISORIES~~

~~0609.95 School transportation fee exemption for handicapped children and pupils whose parents or guardians are indigent (LO: 2-95)~~

~~(12/92 10/97) 5/19~~

~~(6/92-12/92) 10/97~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

Transportation Fees

AR 3250

Business and Noninstructional Operations

~~Fee Schedule and Collection~~

When approved by the Governing Board, the district may charge transportation fees for students traveling to and from school.

With Board approval, the district may also charge transportation fees for:

1. Participants in a community recreation program offered pursuant to Education Code 10900-10914.5
2. Students traveling ~~between the regular to~~ full-time schools they would attend and the regular full-time occupational classes provided by a Regional Occupational ~~Program~~ Center or ~~Center~~ Program
3. Matriculated or enrolled adults traveling to and from school, or adults pursuing other educational purposes
4. Students traveling to and from their places of employment during the summer in connection with a summer employment program for youth.

~~Transportation fees charged by the district shall not exceed the statewide average nonsubsidized cost of providing such transportation to a student on a publicly owned or operated transit system, as determined by the Superintendent of Public Instruction.~~

The total amount received by the district from the state and parent/guardian fees shall not exceed the actual operating cost of home-to-school transportation during the fiscal year. If excess fees are collected due to errors in estimated costs, fees shall be reduced in succeeding years.

~~The Governing Board shall certify to the County Superintendent of Schools that the district has levied fees in accordance with law and that, in the event that excess fees have been charged, the fees have been reduced and excess fee revenue eliminated.~~

Bus passes and tickets shall be sold at the district transportation office. No money shall be collected on school buses.

~~Fees for Additional Services~~

~~In addition to charging fees for home to school transportation provided in accordance with Education Code 39800, the district shall charge fees for students traveling to and from their places of employment during the summer in connection with a summer employment program for youth.~~

~~The district may also charge fees for:~~

ITEM 10c

1. ~~Students traveling to full time occupational classes provided by a Regional Occupational Program or Center~~
2. ~~Matriculated or enrolled adults traveling to and from school, or adults pursuing other educational purposes~~
3. ~~Community recreation as provided in Education Code 39835~~

Exemption from Fees

~~Upon enrollment and at the beginning of the each school year and whenever a new student is enrolled, parents/guardians shall receive information about free transportation income eligibility standards and application procedures and appeal procedures for a waiver of the transportation fee. All applications and related records shall be confidential and used only for the purpose of determining a student's eligibility for a fee waiver. Eligibility for free transportation based on indigency shall be based on the income eligibility scales used for the free and reduced price lunch program and/or proof of receipt of Temporary Assistance to Needy Families (TANF).~~

~~At the beginning of the school year and whenever a new student is enrolled, parents/guardians shall receive information about free transportation eligibility standards, application procedures and appeal procedures.~~

~~All applications and records related to eligibility for free transportation shall be confidential and used only for purposes directly connected with the free transportation program.~~

Students receiving free transportation shall not be identified by the use of special bus passes, tickets, lines, seats or any other means. They shall in no way be treated differently from other students, nor shall their names be published, posted or announced in any manner or used for any purpose other than the transportation program.

~~(12/92 10/97) 5/19
(6/92 12/92) 10/97~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

Energy and Water Management

BP 3511

Business and Noninstructional Operations

The Governing Board recognizes the ~~importance of minimizing the district's use of natural resources, providing a high-quality environment that promotes health and productivity, and effectively managing the district's fiscal resources~~ environmental and financial benefits that can be derived from conserving energy, water, and other natural resources, preparing for extreme weather and other natural events, and providing an environment that promotes the health and well-being of students and staff. To ~~that end~~ support district goals for energy and water management, the Superintendent or designee shall develop a resource management program which ~~may include~~ strategies for implementing effective and sustainable resource practices, exploring ~~the use of~~ renewable and clean energy technologies, ~~and/or sources~~ reducing energy and water consumption, ~~minimizing utility costs, reducing the amount of waste of consumable materials, encouraging recycling and green procurement practices,~~ and promoting conservation principles in the educational program,.

The Superintendent or designee may solicit input from staff, students, and parents/guardians regarding the district's resource management program. The Superintendent or designee shall provide staff and students with training and guidance on best practices to achieve the district's goals, and may establish a reward program to recognize outstanding accomplishments.

The Superintendent or designee shall regularly inspect district facilities, ~~and monitor~~ operations and make recommendations for maintenance and ~~capital expenditures~~ repairs which may help the district reach its conservation and management goals ~~and improve efficiency~~.

The Superintendent or designee shall make every effort to identify funding opportunities and cost-reducing incentive programs to help the district achieve its conservation and management goals. ~~The district may coordinate with other local or regional entities to capitalize on their expertise and maximize the efficient use of resources, such as through joint or shared use agreements.~~

The Superintendent or designee shall ~~periodically~~ regularly report to the Board on the district's progress in meeting its conservation and ~~resource~~ management goals.

Storm Water Management

To the maximum extent practicable, the district shall reduce the discharge of pollutants into the water system in order to minimize the threat to water quality from storm water runoff.

The Superintendent or designee shall ensure that the district complies with storm water discharge standards specified by any applicable General Permit coverage required by law, including all requirements of the Construction General Permit issued by the State Water Resources Control Board for any project that disturbs one acre or more of soil.

The Superintendent or designee shall develop a storm water management plan that complies with the provisions of the applicable permit and describes best management practices, design strategies,

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measurable goals, and timetables for implementation. The plan and a resolution authorizing its implementation shall be submitted to the Board for approval.

For all projects, the district shall comply with any city or county ordinance that regulates drainage improvements and conditions.

Emergency Interruption of Services

The Superintendent or designee shall develop a plan to minimize disruption to the educational program in the event of power outages or other emergency interruption of utility services. The plan shall include actions to be taken to facilitate student and staff safety, administrative control of operations, protection of equipment, effective communications, and coordination with local fire, police, and emergency personnel and utility service providers.

Legal Reference:

EDUCATION CODE

17213.1 School sites

17280 Construction of school buildings

35275 Coordination of new facilities with recreation and park authorities

41422 School term or session length, failure to comply due to disaster

46392 Emergency conditions; ADA estimate

GOVERNMENT CODE

53097 Local agencies

PUBLIC RESOURCES CODE

25410-25421 Energy conservation assistance WATER CODE

189.3 Recommendations for best design and use practices

13383 Compliance with the federal Water Pollution Control Act

13383.5 Storm water discharge monitoring requirements

CODE OF REGULATIONS, TITLE 23

490-495 Model Water Efficient

Landscape Ordinance

2200 Discharge permit fees UNITED

STATES CODE, TITLE 33

1342 National pollutant discharge elimination system

CODE OF FEDERAL REGULATIONS, TITLE 40

122.1-122.64 National pollutant discharge elimination system

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT ADVISORIES

Guidance for Stormwater and Dry Weather

Runoff CAPTURE (California Practices to Use Runoff Effectively) at Schools, December 2018

A Blueprint for Environmental Literacy:

Educating Every Student In, About, and For the Environment, 2015

Average Daily Attendance Credit During Periods of Emergency, Management Advisory 90-01, rev. February 10, 2005

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CALIFORNIA STATE WATER RESOURCES CONTROL BOARD PUBLICATIONS

Guidance for Design and Construction of Vegetated Low Impact Development Projects, 2016

U.S. ENVIRONMENTAL PROTECTION AGENCY PUBLICATIONS

National Management Measures to Control Nonpoint Source Pollution from Urban Areas, 2005

~~0118.01 California's Energy Challenge~~ 0706.90

Water Conservation Advisory, 90-09

0222.90 Average Daily Attendance Credit During Periods of Emergency 90-01

WEB SITES

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

Alliance to Save Energy: <http://www.ase.org>

California Department of Education, Facilities: <http://www.cde.ca.gov/lr/fa>

California Department of Water Resources: <http://water.ca.gov>

California Division of State Architect: <http://www.dgs.ca.gov/DSA>

California Energy Commission: <http://www.energy.ca.gov>

California State Water Resources Control Board: <http://www.swrcb.ca.gov>

California Stormwater Quality Association: <http://www.casqa.org/resources>

Collaborative for High Performance Schools (CHPS): <http://chps.net>

Green School Yards America: <http://www.greenschoolyards.org>

U.S. Environmental Protection Agency: <http://www.epa.gov>

~~(12/90-3/01)~~ 7/07

(3/01 7/07) 5/19

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

Transportation

BP 3540

Business and Noninstructional Operations

The Governing Board desires to provide for the safe and efficient transportation of students to and from school as necessary to ensure student access to the educational program, promote regular attendance and reduce tardiness. ~~In determining, the extent to which the district will provide for transportation services, the Board shall depend upon student and community needs and a continuing assessment of financial resources~~ weigh student and community needs against the cost of providing such services.

The Superintendent or designee shall recommend to the Board ~~the most~~ economical, environmentally sustainable, and appropriate means of providing transportation services.

The Board may purchase, rent, or lease vehicles; contract with a common carrier or municipally owned transit system; contract with responsible private parties including the parent/guardian of the student being transported; and/or contract with the County Superintendent of Schools.

In contracting for transportation services, the district shall comply with all applicable laws related to bids and contracts.

In lieu of providing transportation in whole or in part, the district may pay the student's parents/guardians either their actual and necessary expenses in transporting the student or the cost of the student's food and lodging at a place convenient to the school. In either case, the amount of the payment shall not exceed the cost that would be incurred by the district to provide for the transportation of the student to and from school.

The Board may charge a transportation fee to parents/guardians of transported students in accordance with Education Code 39807.5 and BP/AR 3250 - Transportation Fees.

No student shall be required to be transported for any reason without the written permission of the student's parent/guardian, except in emergency situations involving illness or injury to the student pursuant to Education Code 35350 or the evacuation of students as necessary for their safety.

The Superintendent or designee shall develop procedures to promote safety for students traveling on school buses.

The district may install a global positioning system (GPS) on school buses and/or student activity buses in order to enhance student safety and provide real-time location data to district and school administrators and parents/guardians.

The Superintendent or designee shall ensure the qualifications of bus drivers and related staff employed by the district, provide for the maintenance and operation of district-owned school buses and other equipment, and ensure adequate facilities for equipment storage and maintenance.

ITEM 10c

Legal Reference:

EDUCATION CODE

35330 Excursions and field trips

35350 Authority to transport pupils

39800-39860 Transportation, especially:

39800 Powers of governing board to provide transportation for pupils to and from school;
definition of "municipally owned transit system"

39801 Contract with County Superintendent of Schools to provide transportation

39802-39803 Bids and contracts for transportation services

39806 Payments to parents in lieu of transportation

39807 Food and lodging payments in lieu of transportation

39807.5 Transportation fees

39808 District transportation of private school students

41850-41854 Allowances for transportation

41860-41862 Supplemental allowances for transportation 4

52311 Regional occupational centers, transportation

~~5125.1 Criminal background checks for contractors-~~

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act

PENAL CODE

637.7 Electronic tracking devices

VEHICLE CODE

2807 School bus inspection

CODE OF REGULATIONS, TITLE 5

14100-14103 Use of school buses and school pupil activity buses

15240-15343 Allowances for student transportation, especially:

15253-15272 District records related to transportation

CODE OF REGULATIONS, TITLE 13

2025 Retrofitting of diesel school buses

~~VEHICLE CODE~~

~~2807 School bus inspection~~-COURT

DECISIONS

Arcadia Unified School District et. al. v. State Department of Education, 2 Cal. 4th 251 (1992)

(6/92 10/97) 5/19

~~(9/91 6/92) 10/97~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

Transportation

AR 3540

Business and Noninstructional Operations

Delete AR – Board Policy was updated to include material formerly in the AR

San Dieguito Union High School District

Food Service Operations/Cafeteria Fund

BP 3551

Business and Noninstructional Operations

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and increase cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that all food service ~~personnel~~ director(s) possess the ~~required~~ qualifications **required by 7 CFR 210.30 and California Department of Education (CDE) standards.** ~~and receive ongoing professional development related to the effective management and implementation of the district's food service program in accordance with law.~~

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the ~~California Department of Education (CDE).~~

Meal Sales

Meals may be sold to students, district employees, Board members, and employees or members of the fund or association maintaining the cafeteria.

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760. **Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation.**

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments, including delinquent meal payments. Such procedures shall conform with **BP/AR 3553 - Free and Reduced Price Meals**, 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying **administrative regulation San Dieguito Union High School District** available to the public **pursuant to Education Code 49557.5.**

The Superintendent or designee shall ensure that a student whose parent/guardian has unpaid school meal fees **or a student who is enrolled in the free or reduced-price meal program** is not overtly identified, **by the use of special tokens, tickets, or other means and is not shamed**, treated differently, or served a meal that differs from the meal served to other students.

~~Students who are enrolled in the free or reduced-price meal program shall receive meals free of~~

ITEM 10c

~~charge or at a reduced price in accordance with law, San Dieguito Union High School District, and San Dieguito Union High School District. Such students shall not be overtly identified or treated differently from other students.~~

Cafeteria Fund

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools.

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonable quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception.

Furthermore, the district shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state.

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award.

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the

ITEM 10c

Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements related to maintenance of the nonprofit school food service account, meal charges, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

Legal Reference:

EDUCATION CODE

38080-38086.1 Cafeteria, establishment and use

38090-38095 Cafeterias, funds and accounts

38100-38103 Cafeterias, allocation of charges

42646 Alternate payroll procedure

45103.5 Contracts for management consulting services; restrictions 49490-49493 School breakfast and lunch programs

49500-49505 School meals

49550-49564.5 Meals for needy students, especially:

49554 Contract for services

~~49550-49564.5 Meals for needy students~~

49580-49581 Food recovery program

FOOD AND AGRICULTURE CODE

58595 Preference for California-grown agricultural products

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

PUBLIC CONTRACT CODE

2000-2002 Responsive bidders

20111 Contracts

CODE OF REGULATIONS, TITLE 5

15550-15565 School lunch and breakfast programs UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs

1771-1791 Child nutrition, including:

1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 2

200.56 Indirect costs, definition 200.318-

200.326 Procurement standards 200.400-

200.475 Cost principles

200 Appendix VII Indirect cost proposals

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

250.1-250.70 USDA foods

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Professional Standards in the SNP and New Hiring Flexibility, NSD Management Bulletin, SNP-10-2019, April 2019

Paid Lunch Equity Requirement and Calculation Tool, NSD Management Bulletin, SNP-12-2018, May 2018

Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast

ITEM 10c

Programs, and Additional Guidance on the Handling of Unpaid Meal Charges, NSD Management Bulletin, SNP-03-2018, February 2018

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Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017

Procuring and Monitoring of Food Service Management Contracts, NSD Management Bulletin, SNP-13-2015

Cafeteria Funds--Allowable Uses, NSD Management Bulletin, NSD-SNP-07-2013, May 2013

Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin, 00-111, July 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

FAQs About School Meals

Compliance with and Enforcement of the Buy American Provision in the National School Lunch Program, SP 38-2017, June 2017

Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, May 2017

Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017

Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60-2016, September 2016

Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016

Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17-2014, January 2014

WEB SITES

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California School Nutrition Association: <http://www.calsna.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

~~Storage and Inventory Management of U.S. Department of Agriculture Foods, NSD Management Bulletin, FDP-01-2018, January 2018~~

~~Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017~~

~~Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast Programs, Bad Debt Policies, and the Handling of Unpaid Meal Charges, NSD Management Bulletin, USDA SNP-06-2015, May 2015~~

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~~Paid Lunch Equity Requirement, NSD Management Bulletin, USDA SNP-16-2012, October 2012~~

~~Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin 00-111, July 2000~~

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~~FAQs About School Meals~~

~~Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017~~

~~Indirect Costs: Guidance for State Agencies and School Food Authorities SP-60-2016,~~

ITEM 10c

~~September 2016~~

~~Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools,
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~~Unpaid Meal Charges: Local Meal Charge Policies, SP 46 2016, July 2016~~

~~Compliance with and Enforcement of the Buy American Provision in the National School Lunch
Program, SP 24 2016, February 2016~~

~~Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17 2014,
January 2014~~

~~WEB SITES~~

~~California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>~~

~~California School Nutrition Association: <http://www.calsna.org>~~

~~U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/end>~~

~~(5/17 3/18) 7/19~~

~~(12/13 5/17) 3/18~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

Food Service Operations/Cafeteria Fund

AR 3551

Business and Noninstructional Operations

Payments for Meals

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, and whenever a student enrolls during the school year, parents/guardians shall be notified of the district's meal payment policies and be encouraged to prepay for meals whenever possible. The Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of applications at the start of the school year
4. Posting the policy on the district's web site
5. Establishing a system to notify parents/guardians when a student's meal payment account has a low or negative balance

In any school that uses a system of meal tickets or other similar medium of exchange rather than an electronic point-of-sale system, the Superintendent or designee shall develop a process for providing replacement tickets to any student who reports a ticket as lost or stolen. However, whenever any student reports an excessive number of lost or stolen tickets, the Superintendent or designee shall notify the parent/guardian and may provide an alternative method of tracking meal usage for that student.

In order to avoid potential misuse of a student's food service account by someone other than the student in whose name the account has been established, the Superintendent or designee shall verify a student's identity when setting up the account and when charging any meal to the account. The Superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, ~~shall not require a student to pay a bill that appears to be the result of identity theft,~~ and shall open a new account ~~with a new account number~~ as appropriate for a student whose account appears to ~~be the subject of identity theft~~ have been misused.

Any payments made to a student's food service account shall, if not used within the school year, be

carried over into the next school year or be refunded to the student's parents/guardians.

Unpaid and Delinquent Meal Charges

No later than 10 days after a student's school meal account has reached a negative balance, the Superintendent or designee shall so notify the student's parent/guardian. Before sending this notification, the district shall exhaust all options and methods to directly certify the student for free or reduced-price meals. If the district is not able to directly certify the student, the notice to the parent/guardian shall include a paper copy of, or an electronic link to, an application for free or reduced-price meals and the Superintendent or designee shall contact the parent/guardian to encourage submission of the application.

The district may attempt to collect unpaid school meal fees from a parent/guardian, but shall not use a debt collector.

The Superintendent or designee may enter into an agreement with a student's parent/guardian for payment of the student's unpaid meal charge balance over a period of time. As necessary, the repayment plan may allow the unrecovered or delinquent debt to carry over into the next fiscal year.

The district shall not direct any action toward a student to collect unpaid school meal fees. The

district's efforts to collect debt shall be consistent with district policies and procedures, California Department of Education (CDE) guidance, and 2 CFR 200.426. The district shall not spend more than the actual debt owed in efforts to recover unpaid meal charges.

The Superintendent or designee shall maintain records of the efforts made to collect unpaid meal charges and, if applicable, financial documentation showing when the unpaid meal balance has become an operating loss.

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to CDE using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

To minimize waste and reduce food insecurity, the district may provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization.

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with

Health and Safety Code 113980.

Cafeteria Fund

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund.

The cafeteria fund shall be used only for those expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

With CDE approval, the district may use cafeteria funds to supplement the provision of universal breakfast. On or before July 1 of each year, the district shall submit to CDE a Board-signed application certifying that breakfast will be provided to all students at no charge and that any cost above the amount provided in federal reimbursement will be covered by the district with nonfederal funds.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis.

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less.

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures.

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections.

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account.

Contracts with Outside Services

ITEM 10c

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis.

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services, including prices to be charged to students for meals, and shall monitor the food service operation through periodic on-site visits. The district shall not enter into a contract with a food service company to provide a la carte food services only, unless the company agrees to offer free, reduced-price, and full-price reimbursable meals to all eligible students.

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5.

(5/17 3/18) 7/19
~~(12/13-5/17) 3/18~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District Consultants

BP 3600

Business and Noninstructional Operations

The Governing Board authorizes the use of consultants **and other independent contractors** to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience or knowledge.

Individuals, firms or organizations employed as ~~consultants~~ **independent contractors** may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional or other matters.

As part of the contract process, the Superintendent or designee shall determine, ~~in accordance with Internal Revenue Service guidelines,~~ that the ~~consultant~~ **individual, firm, or organization** is properly classified as an independent contractor. ~~District employees who perform extra duty consultant services shall not be retained as independent contractors. They~~ **A person, firm, or organization shall be considered employees for all purposes, even if an employee rather than an independent contractor unless the additional services are not related district is able to their regular duties demonstrate that all of the following conditions have been met:-**

1. The person or entity is free from the control and direction of the district in connection with the performance of the work.
2. The person or entity is performing work that is outside the usual course of the district providing educational services.
3. The person or entity is customarily engaged in an independently established trade, occupation, or business of the same nature as the work to be performed.

Specific statutory exceptions to this analysis for the determination of whether a person, firm, or organization is an independent contractor may apply.

All consultant contracts shall be brought to the Board for approval.

~~The district shall not contract for consulting services that can be performed without charge by a public agency or official unless these services are unavailable from the public source for reasons beyond the district's control.~~

All qualified ~~firms or resource persons~~ **independent contractors** shall be accorded equal opportunity for ~~consultant~~ contracts regardless of actual or perceived ~~of~~ race, ~~creed~~, color, ~~gender~~, national ~~or ethnic~~ origin, ancestry, age ~~or~~, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, sex, sexual orientation, gender, gender identity, gender expression, immigration status, or association with a person or group with one or more of these actual or perceived characteristics. .

Independent contractors ~~applying for a consultant contract~~ shall submit a written conflict of

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interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend **approval of the consultant's employment contract**.

When employees of a public university, county office of education or other public agency serve as consultants or ~~resource persons~~ **independent contractors in other capacities** for the district, they shall certify as part of the ~~consultant~~ agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for ~~this~~ **the** district.

Legal Reference:

EDUCATION CODE

220 Prohibition of discrimination

10400-10407 Cooperative improvement programs

17596 Limit on continuing contracts

35010 Control of districts; prescription and enforcement of rules

35172 Promotional activities

35204 Contract with attorney

44925 Part-time readers employed as independent contractors

45103 Classified service in districts not incorporating the merit system

45103.5 Contracts for food service consulting services

45134-45135 Employment of retired classified employee

45256 Merit system districts; classified service; positions established for professional experts on a temporary basis

GOVERNMENT CODE

12940 Unlawful employment practices

53060 Contract for special services and advice

82019 Designated employee

87302 Conflict of interest code

LABOR CODE

2750.3 ABC three-part test: employees and independent contractors

UNEMPLOYMENT INSURANCE CODE

606.5 Determination of employment status

621 Employer and employee defined

CODE OF REGULATIONS, TITLE 2

18700.3 Consultant

COURT DECISIONS

Dynamex Operations West, Inc. v. Superior Court of Los Angeles (2018) 4 Cal. 5th 903

S.G. Borello & Sons, Inc. v. Department of Industrial Relations (1989) 48 Cal. 3d 341

~~10400-10407 Cooperative improvement programs~~~~35010 Control of districts; prescription and enforcement of rules~~~~35172 Promotional activities~~~~35204 Contract with attorney~~~~17596 Limit on continuing contracts~~~~44925 Part-time readers employed as independent contractors~~~~45103 Classified service in districts not incorporating the merit system~~~~45103.5 Contracts for food service consulting services~~

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~~45134-45135 Employment of retired classified employee~~

~~45256 Merit system districts; classified service; positions established for professional experts on a temporary basis~~

~~GOVERNMENT CODE~~

~~53060 Contract for special services and advice~~

~~Management Resources:~~

~~INTERNAL REVENUE SERVICE PUBLICATIONS~~

~~15-A Employer's Supplemental Tax Guide~~

~~(9/88 10/96) 12/19~~

~~(1/85 9/88) 10/96~~

Board Adopted: May 9, 2019

Board Revised (Proposed): February 27, 2020

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 13, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT AUTHORIZING THE ISSUANCE OF AND SALE OF NOT TO EXCEED \$150,000,000 AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION REFUNDING BONDS OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT, APPROVING FORMS OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A BOND PURCHASE AGREEMENT, A PAYING AGENT AGREEMENT, AN ESCROW AGREEMENT, A CONTINUING DISCLOSURE CERTIFICATE AND AN OFFICIAL STATEMENT FOR SAID BONDS, AND AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS**

EXECUTIVE SUMMARY

On November 6, 2012, the voters of the San Dieguito Union High School District voted to approve Proposition AA to authorize the District to issue up to \$449 million of general obligation bonds to finance certain specified capital projects and facilities.

Since that time, the District has issued four general obligation (GO) bonds in the total amount of \$364,040,000 for the construction and modernization of many school facilities across the District. The first of those four bonds was the 2013 GO Bond, Series A-1 and A-2, in the amount of \$160 million. Series A-1 has since been paid in full.

As part of staff's ongoing due diligence procedures, it has been recognized that a portion of the remaining outstanding Series A-2 GO bonds could, if refinanced under current market conditions, produce substantial savings to taxpayers.

Proposed Financing

Staff has been working closely with Fieldman, Rolapp & Associates (Financial Advisor), Orrick, Herrington & Sutcliffe LLP (Bond Counsel), Stradling Yocca Carlson & Rauth (Disclosure Counsel), and RBC Capital Markets (Underwriter), collectively the Finance

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Team, to develop a refinancing plan by means of a negotiated sale that maintains the long-term financing goals of Proposition AA that:

- pledge to limit the tax rate to no more than \$25/\$100,000 of assessed value (AV),
- continue the practice of limiting the repayment term to no more than 25 years,
- continue the practice to develop a financing plan that eliminates the use of Capital Appreciation Bonds (CABs), and
- continue the conservative view of projected yearly AV growth of 4%.

Bond refundings or “refundings” are used by state and local governments to achieve debt service savings on outstanding bonds. In general, bond refundings are somewhat altruistic in as much as the District does not benefit from the savings in the form of usable construction capital. The refunding does represent a savings to taxpayers in the form of a lower dollar rate per \$100,000 of assessed value, though often in a very small amount when applied to the assessed value of all property owners with the District.

Refunding bonds are characterized as either current refundings or advance refundings. A current refunding is one in which the outstanding (refunded) bonds are redeemed within 90 days of the date the refunding bonds are issued. In an advance refunding, the refunded bonds are redeemed more than 90 days from the date the refunding bonds are issued. Proceeds of advance refunding bonds are placed in an escrow account held by a third-party escrow agent. These funds are held until the call date of the refunded bonds and are typically invested so the earnings minimize the cost of the escrow. Changes to federal tax law in late 2017 eliminated the ability of governments to issue tax-exempt advance refunding bonds. Taxable advance refundings of tax-exempt or taxable bonds are still permitted.

Currently, with interest rates at near historic record lows, the District has an opportunity to refinance certain maturities of the 2013 GO Bond, A-2, to effect net present value debt service savings of approximately 5.71% or \$7.5 million. The net present value savings are calculated net of the estimated issuance costs paid out of the refunding bond proceeds to the underwriter, bond counsel, disclosure counsel, Moody’s, and Standard and Poor’s credit rating agencies, U.S. Bank escrow agent, financial advisor, and others. The refunding bonds will be issued on a federally taxable basis due to the 2017 tax law changes.

Proposed 2020 General Obligation Refunding Bonds – Summary – as of 2/13/20

Pursuant to District board policy 3470, the principal amount of \$145,610,000 will be paid over the course of 18 years such that the final maturity does not extend beyond that of the existing 2013 GO Bond, A-2.

First Coupon: 08/01/20 Last Maturity: 08/01/38

Total interest of \$48,053,975.36 will be paid over the 18 year term. Interest and principal will be paid in each year.

Total debt service amounts to \$193,663,975.36.

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True Interest Cost (TIC) is the total annual cost of obtaining debt financing, expressed as a percentage of the total debt amount. It is often referred to as the real cost of taking out a loan as it includes all ancillary fees and costs, along with factors related to the time value of money. As of 2/13/29 the TIC is 2.721686%.

Included in the principal amount is the estimated Underwriter's Discount of \$509,635 and Cost of Issuance (COI) of \$300,000.

Attached is the District resolution and pursuant to the resolution the following documents, in form, for approval:

- Bond Purchase Agreement: An agreement between the District and RBC Capital Markets, LLC ("Underwriter"), for the purchase of bonds from the District by the Underwriter for reoffering to the public.
- Paying Agent Agreement: An agreement between the District and County of San Diego through the Office of the Treasurer-Tax Collector to levy and collect the tax necessary to pay debt service on the bonds.
- Escrow Agreement: An agreement between the District and U.S. Bank National Association as the Escrow Agent to accept and administer the trust created to invest those proceeds placed on deposit at closing to redeem the 2013 A-2 bonds.
- Preliminary Official Statement (POS): The preliminary prospectus on the 2020 GO Refunding Bond issue, circulated to gauge the level of interest among prospective investors prior to the availability of the final official statement.
- Continuing Disclosure Certificate (Appendix D to POS): Any government entity issuing bonds has an obligation to meet specific continuing disclosure standards in compliance with Securities and Exchange Commission (SEC) Rule 15c2-12. When the bonds are issued, the District for the benefit of the underwriter(s) to meet the SEC requirements, promises to provide certain annual financial information and material event notices to the public.

RECOMMENDATION:

It is recommended that the Board adopt the Resolution of the Board of Trustees of the San Dieguito Union High School District Authorizing the Issuance and Sale of Not to Exceed \$150,000,000 Aggregate Principal Amount of General Obligation Refunding Bonds of the San Dieguito Union High School District, Approving the Forms of and Authorizing the Execution and Delivery of a Bond Purchase Agreement, a Paying Agent Agreement, an Escrow Agreement, a Continuing Disclosure Certificate and an Official Statement for said Bonds, and Authorizing the Execution of Necessary Documents and Certificates and Related Actions, as shown in the attached supplements.

FUNDING SOURCE:

N/A

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF NOT TO EXCEED \$150,000,000 AGGREGATE PRINCIPAL AMOUNT OF GENERAL OBLIGATION REFUNDING BONDS OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT, APPROVING FORMS OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A BOND PURCHASE AGREEMENT, A PAYING AGENT AGREEMENT, AN ESCROW AGREEMENT, A CONTINUING DISCLOSURE CERTIFICATE AND AN OFFICIAL STATEMENT FOR SAID BONDS, AND AUTHORIZING THE EXECUTION OF NECESSARY DOCUMENTS AND CERTIFICATES AND RELATED ACTIONS

WHEREAS, this Board of Trustees (the “Board”) of the San Dieguito Union High School District (herein called the “District”) of the County of San Diego, California (the “County”), has heretofore issued or caused to be issued the following bonds under Proposition AA approved by the voters on November 6, 2012 (“Proposition AA”), which bonds are currently outstanding as described below:

Issue Name	Original Principal Amount	Principal Outstanding Amount	Optional Redemption Date	Maturity Date
San Dieguito Union High School District 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt) (the “Series 2013A-2 Bonds”)	\$157,680,000	\$141,965,000	August 1, 2023	August 1, 2038

WHEREAS, this Board has determined, and does hereby declare, that it is necessary and desirable and that the prudent management of the fiscal affairs of the District requires that certain maturities of the Series 2013A-2 Bonds now be refunded (such bonds to be refunded being collectively referred to herein as the “Prior Bonds”);

WHEREAS, pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California (the “Government Code”) and other applicable law, and pursuant to the resolution and the paying agent agreement providing for the issuance of the Prior Bonds, the District is authorized to issue refunding bonds (the “Refunding Bonds”) to refund the Prior Bonds, and to sell its Refunding Bonds on a negotiated sale basis;

WHEREAS, pursuant to Section 53558 of the Government Code, the District is authorized to deposit the proceeds of the sale of the Refunding Bonds in escrow in an amount sufficient to pay (i) the principal of and interest and redemption premiums, if any, on the Refunded Bonds as they become due on and prior to the first optional redemption date of August 1, 2023, or at designated dates prior to maturity, (ii) the interest on the Refunding Bonds on and prior to the redemption date of the Prior Bonds, and (iii) the other designated costs of issuing the Refunding Bonds, the estimate of which is attached hereto as Exhibit B;

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WHEREAS, the Superintendent of Schools of the County of San Diego has jurisdiction over the District;

WHEREAS, this Board acknowledges that the issuance of the Refunding Bonds to refinance the Prior Bonds more than 90 days in advance of the date of redemption thereof precludes a tax-exempt refunding of the Prior Bonds and requires the Refunding Bonds issued hereunder for such redemption to be federally taxable;

WHEREAS, this Board has determined that because of the need for flexibility in timing and structuring the sale of the Refunding Bonds in order to achieve maximum interest cost savings, it is desirable to sell the Refunding Bonds on a negotiated sale basis to RBC Capital Markets, LLC (the "Underwriter") pursuant to a contract of purchase (the "Bond Purchase Agreement");

WHEREAS, the Board recognizes that Fieldman Rolapp & Associates, Inc., has been engaged to act as Municipal Advisor (the "Municipal Advisor") to the District, Stradling Yocca Carlson & Rauth, a Professional Corporation, has been engaged as disclosure counsel ("Disclosure Counsel") to the District and Orrick, Herrington & Sutcliffe LLP has been engaged as bond counsel ("Bond Counsel") to the District with respect to the Refunding Bonds;

WHEREAS, the County through the office of the Treasurer-Tax Collector of the County (the "Treasurer") has been requested to act as Paying Agent (herein called the "Paying Agent") with respect to the Refunding Bonds, and U.S. Bank National Association, or such other bank designated by an Authorized District Representative (hereinafter defined), will act as Escrow Agent (herein called the "Escrow Agent") and as costs of issuance custodian with respect to the refunding;

WHEREAS, the District proposes to enter into an escrow agreement, by and between the District and the Escrow Agent, relating to the Prior Bonds and the Refunding Bonds (the "Escrow Agreement"), directing the creation of an escrow fund for deposit of a portion of the proceeds of the sale of the Refunding Bonds for the purpose of paying and redeeming the Prior Bonds on and prior to the redemption date as more fully described herein;

WHEREAS, the Board of Trustees has been presented with the form of each document referred to herein relating to the financing contemplated hereby, and the Board of Trustees has examined each document and desires to approve, authorize and direct the execution of such documents and the consummation of such financing;

WHEREAS, this Board desires that the County should collect a tax on all taxable property within the District sufficient to provide for payment of the Refunding Bonds, and intends by the adoption of this Resolution to notify the Board of Supervisors (the "Board of Supervisors"), the Auditor-Controller (the "Auditor-Controller"), the Treasurer, and other officials of the County, that they should take such actions as shall be necessary to provide for the levy and collection of such a tax and payment of the Refunding Bonds and such portion of the Prior Bonds as shall remain outstanding following the defeasance or redemption of the Prior Bonds from proceeds of the Refunding Bonds;

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WHEREAS, Section 8855 of the Government Code places additional responsibilities on any issuer of public debt, including adopting debt management policies that meet certain criteria;

WHEREAS, the District represents that it is in compliance with the pre-issuance requirements of Section 8855 of the Government Code, the Refunding Bonds will be issued in compliance with the adopted debt policy of the District and the District will comply with all post-issuance requirements of Section 8855 of the Government Code;

WHEREAS, Section 5852.1 of the Government Code requires that the Board obtain from an underwriter, municipal advisor or private lender and disclose, prior to authorization of the issuance of bonds with a term of greater than 13 months, good faith estimates of the following information in a meeting open to the public: (a) the true interest cost of the bonds, (b) the sum of all fees and charges paid to third parties with respect to the bonds, (c) the amount of proceeds of the bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the bonds, and (d) the sum total of all debt service payments on the bonds calculated to the final maturity of the bonds plus the fees and charges paid to third parties not paid with the proceeds of the bonds;

WHEREAS, in compliance with said section, this Board has obtained from the Municipal Advisor the required good faith estimates for the Refunding Bonds and such estimates are disclosed and set forth in Exhibit B attached hereto;

WHEREAS, it will be necessary for the Board to employ bond counsel, disclosure counsel and a municipal advisor and to incur costs and expenses in preparing the proceedings for the issuance and sale of the Refunding Bonds; and

WHEREAS, the pledge of tax revenues included in this Resolution to secure payment of the Refunding Bonds is intended to be a consensual agreement with the bondholders;

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

Section 1. **Recitals.** All of the above recitals are true and correct and the Board of Trustees so finds.

Section 2. **Definitions.** Unless the context clearly otherwise requires, the terms defined in this Section shall, for all purposes of this Resolution, have the meanings specified herein, to be equally applicable to both the singular and plural forms of any of the terms herein defined.

“Auditor and Controller” means the Auditor and Controller of the County or any authorized deputy thereof.

“Authorized Denomination” means \$5,000 or any integral multiple thereof.

“Authorized District Representative” means the President of the Board of Trustees, or such other member of the Board of Trustees as the President may designate, the

Superintendent of the District, the Associate Superintendent, Business Services, of the District, the Executive Director of Planning Services, or such other officer or employee of the District as the Superintendent may designate.

“Beneficial Owners” means those individuals, partnerships, corporations or other entities for whom the Participants have caused DTC to hold Book-Entry Bonds.

“Board” means the Board of Trustees of the District.

“Board of Supervisors” means the Board of Supervisors of the County.

“Bond Counsel” means Orrick, Herrington & Sutcliffe LLP or such other firm of nationally recognized bond counsel selected by the District.

“Bond Purchase Agreement” means the Bond Purchase Agreement relating to the sale of the Refunding Bonds by and between the District and the Underwriter in accordance with the provisions hereof.

“Book-Entry Bonds” means the Refunding Bonds registered in the name of the nominee of DTC, or any successor securities depository for the Refunding Bonds, as the registered owner thereof pursuant to the terms and provisions of Section 5 hereof.

“Building Fund” means the building fund of the District established and maintained by the Treasurer in the County treasury pursuant to law.

“Business Day” means a day which is not (a) a Saturday, Sunday or legal holiday in the State of California, (b) a day on which banking institutions in the State of California, or in any state in which the Office of the Paying Agent is located, are required or authorized by law (including executive order) to close, or (c) a day on which the New York Stock Exchange is closed.

“Cede & Co.” means Cede & Co., the nominee of DTC, and any successor nominee of DTC with respect to the Refunding Bonds.

“Closing Date” means the date upon which a series of bonds is delivered to the Underwriter, and payment therefor is received by the District.

“Code” means the Internal Revenue Code of 1986, as amended.

“Continuing Disclosure Certificate” means the Continuing Disclosure Certificate entered into in connection with the Refunding Bonds, as originally executed and delivered by the District relating to the Refunding Bonds.

“County” means the County of San Diego, a county and political subdivision of the State of California organized and existing under the laws of the State of California, and any successor thereto.

“County Resolution” means the resolution of the Board of Supervisors of the County authorizing the execution and delivery of the Paying Agent Agreement.

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“Defeasance Securities” means (i) direct, non-callable obligations of the United States Treasury; (ii) direct non-callable and non-prepayable obligations which are unconditionally guaranteed by the United States of America as to full and timely payment of principal and interest; (iii) non-callable, non-prepayable coupons from the above securities which are stripped pursuant to United States Treasury programs; (iv) non-callable and non-prepayable (or irrevocably called to a specified redemption date) refunded municipal bonds that are backed by an escrow funded with obligations of or guaranteed by the United States of America; (v) Resolution Funding Corporation (REFCORP) securities consisting of interest components stripped by the Federal Reserve Bank of New York; (vi) non-callable, and non-prepayable fixed rate Israel Notes guaranteed as to principal and interest by the United States of America through the United Agency for International Development (provided that such notes maintain a rating at the same level as obligations of the United States Treasury and mature at least four business days before funds are needed for refunded bond debt service payments); (vii) United States State and Local Government Securities (SLGS); and (viii) the following non-callable, non-prepayable obligations of federal government-sponsored agencies that are not backed by the full faith and credit of the U.S. Government: Federal Home Loan Bank, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Tennessee Valley Authority, Farm Credit System, Washington Metropolitan Area Transit Authority, United States Import-Export Bank, United States Department of Housing and Urban Development, Farmers Home Administration, General Services Administration and United States Maritime Administration (provided such securities have a rating when purchased at the same level as obligations of the United States Treasury).

“Disclosure Counsel” means Stradling Yocca Carlson & Rauth, a Professional Corporation, or such other firm of nationally recognized disclosure counsel selected by the District.

“District” means the San Dieguito Union High School District, a school district organized and existing under the laws of the State of California, and any successor thereto.

“District Resolution” or **“Resolution”** means this resolution of the Board of the District authorizing the issuance of the Refunding Bonds.

“DTC” means The Depository Trust Company, a limited-purpose trust company organized under the laws of the State of New York, and its successors as securities depository for the Refunding Bonds, including any such successor appointed pursuant to Section 10 hereof.

“Education Code” means the Education Code of the State of California.

“Escrow Agent” means U.S. Bank National Association, or such other entity designated by the Authorized District Representative, as initial escrow agent under the Escrow Agreement.

“Escrow Agreement” means that certain agreement dated as of April 1, 2020, by and between the District and the Escrow Agent, with respect to the defeasance of the Refunded Bonds.

“Escrow Fund” shall mean that certain fund of the same name created and maintained by the Escrow Agent pursuant to the Escrow Agreement.

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“Fiscal Year” means the period beginning on July 1 of each year and ending on the next succeeding June 30, or any other twelve-month period hereafter selected and designated as the official fiscal year period of the District.

“Government Code” means the Government Code of the State of California.

“Interest and Sinking Fund” means the interest and sinking fund of the District established and maintained by the Treasurer in the County treasury pursuant to law.

“Interest Payment Date” means February 1 and August 1 of each year commencing on August 1, 2020, or other such dates as specified in the Bond Purchase Agreement.

“Office of the Paying Agent” means the office of the Treasurer in San Diego, California, or such other office as may be specified to the District by the Paying Agent in writing.

“Official Statement” means the Official Statement of the District relating to the Refunding Bonds.

“Opinion of Bond Counsel” means an opinion of Bond Counsel of nationally recognized standing in the field of law relating to municipal bonds.

“Owner” means with respect to a Refunding Bond, the Person in whose name such Refunding Bond is registered on the Registration Books.

“Participant” means any entity which is recognized as a participant by DTC in the book-entry system of maintaining records with respect to Book-Entry Bonds.

“Paying Agent” means the County of San Diego through the office of the Treasurer of the County, or any successor thereto as Paying Agent for the Refunding Bonds, appointed as provided herein or such other entity designated as paying agent by the Authorized District Representative pursuant hereto.

“Paying Agent Agreement” means the Paying Agent Agreement with respect to the Refunding Bonds by and between the District and the Paying Agent, as amended from time to time.

“Person” means any individual, corporation, partnership, joint venture, association, joint stock company, trust, unincorporated organization or government or any agency or political subdivision of a government or any entity whatsoever.

“Preliminary Official Statement” means the Preliminary Official Statement of the District relating to the Refunding Bonds.

“Prior Bonds” means the San Dieguito Union High School District 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt).

“Record Date” means the fifteenth day of the month prior to an Interest Payment Date, whether or not such day is a Business Day.

“Refunded Bonds” means the portions of the outstanding Prior Bonds that are being refunded on an advance basis by the Refunding Bonds.

“Refunding Bonds” means the San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable) issued pursuant to this District Resolution.

“Registration Books” means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Refunding Bonds pursuant to Section 10(e) hereof.

“Representation Letter” means the Letter of Representations from the District to DTC, or any successor securities depository for the Refunding Bonds, in which the District makes certain representations with respect to issues of its securities for deposit by DTC or such successor depository.

“Treasurer” means the Treasurer-Tax Collector of the County or any authorized deputy thereof.

“Underwriter” means, with respect to the Refunding Bonds, RBC Capital Markets, LLC.

“Written Certificate” and **“Written Request”** of the County or the District mean, respectively, a written certificate or written request signed in the name of the County or the District, as applicable, by an Authorized District Representative thereof. Any such certificate or request may, but need not, be combined in a single instrument with any other instrument, opinion or representation, and the two or more so combined shall be read and construed as a single instrument.

Section 3. Authority for Issuance; Maximum Principal Amount; Designation of Bonds. The Board hereby authorizes the sale and issuance of one or more series of refunding bonds of the District and the designation of said bonds as the “San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable)” (with appropriate series designations to be inserted) (herein collectively called the “Refunding Bonds”), in an aggregate principal amount not to exceed \$150,000,000, which amount shall be finally determined by the Authorized District Representative, in accordance with the provisions of Section 6 hereof and with the general laws of the State of California (the “State”).

Proceeds from the sale of the Refunding Bonds, including all premium received from such sale, are hereby authorized to be applied only as permitted by Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, including to acquire escrow securities or otherwise to pay or provide for payment of the principal of the Refunded Bonds upon redemption thereof; to pay all expenses incident to the calling, retiring or paying of the Refunded Bonds and to the issuance of the Refunding Bonds, including: charges of the Paying Agent in connection with the issuance and payment of the Refunding Bonds; charges of the Escrow Agent in connection with the redemption of the Refunded Bonds; interest upon the Refunded Bonds from the dated date of the Refunding Bonds to the maturity or earlier redemption of the Refunded Bonds; any premium payable upon the redemption of the Refunded Bonds; fees of Bond Counsel, Disclosure Counsel and the Municipal Advisor; verification agent fees; rating agency fees; costs

of issuance custodian fees; and bidding agent fees. The Board hereby further determines that all interest or other gain derived from the investment of proceeds of the Refunding Bonds may be applied to pay such costs of refunding the Refunded Bonds.

Section 4. Bond Purchase Agreement; Sale of Bonds. The Bond Purchase Agreement for the Refunding Bonds, in substantially the form submitted to this Board, is hereby approved, and an Authorized District Representative is hereby authorized and directed on behalf of the District to execute and deliver a Bond Purchase Agreement providing for the sale by the District and the purchase by the Underwriter of the Refunding Bonds at a purchase price to be set forth therein, determining thereby the redemption provisions for the Refunding Bonds, the maturity schedule, interest rates and purchase price and providing for payment of costs of issuance for the Refunding Bonds; provided, that (i) the interest rate on the Refunding Bonds shall not exceed 4.0% per annum, (ii) the true interest cost for the Refunding Bonds shall not be in excess of 3.0%, (iii) the final maturity of the Refunding Bonds shall not exceed August 1, 2038, the last maturity date of the Refunded Bonds, (iv) the Underwriter compensation (exclusive of costs of issuance and bond insurance premiums, if any) shall not exceed 0.4% of the principal amount of the Refunding Bonds; (v) the net present value of savings with respect to the Prior Bonds shall be equal to at least 4.0% of the aggregate principal amount of the Prior Bonds to be refunded; (vi) subject to the provisions of Section 8 hereof, the Refunding Bonds shall be subject to redemption, together with interest accrued thereon to the date of redemption, without premium, at the option of the District beginning no later than the 10th anniversary of the date of issuance; and (vii) the Refunding Bonds shall otherwise conform to the limitations specified herein; and provided further, that such execution and approval shall constitute conclusive evidence of the approval by the District of any changes or revisions therein from the form of Bond Purchase Agreement subsequently approved by this Board. For purposes of this Section, the term “costs of issuance” may include, but not be limited to, the following: (i) the fees and disbursements of bond counsel and disclosure counsel; (ii) the costs of the preparation and delivery of the Refunding Bonds; (iii) the fees for bond ratings, including all related travel; (iv) the costs of the preparation, printing and distribution of the Preliminary Official Statement and the Official Statement; (v) the fees of the paying agent, costs of issuance custodian, verification agent and bidding agent; and (vi) all other fees and expenses incident to the defeasance of debt service and refunding of the Refunded Bonds and the issuance and sale of the Refunding Bonds.

The Bond Purchase Agreement shall recite the date thereof and the principal amounts, maturity dates, interest rates, and principal amounts of each maturity of the Refunding Bonds, and the terms of optional, extraordinary and mandatory sinking fund redemption thereof.

The Board hereby finds and determines that the sale of the Refunding Bonds at negotiated sale as contemplated herein and by the Bond Purchase Agreement will (1) better ensure that the tax rate estimated to voters at the time of the election will be maintained; (2) provide more flexibility in the timing of the sale of the Refunding Bonds; (3) result in a lower overall cost of borrowing; (4) provide more flexibility in the debt structure; (5) allow the District to work with participants familiar with the District; and (6) increase the opportunity to pre-market the Refunding Bonds for sale to local residents and other investors. Estimates of the costs associated with the issuance of the Refunding Bonds, including any such costs which the Underwriter may agree to pay pursuant to the Bond Purchase Agreement, are set forth on Exhibit C attached hereto and incorporated herein.

Section 5. Form of Bonds; Execution. (a) *Book-Entry.* The Depository Trust Company, New York, New York, is hereby appointed depository for the Refunding Bonds. The Refunding Bonds shall be issued in book-entry form only, and shall be initially registered in the name of “Cede & Co.,” as nominee of DTC, and registered ownership of the Refunding Bonds may not thereafter be transferred except as provided in Section 11 hereof. One bond certificate shall be issued for each series and maturity of the Refunding Bonds; provided that if different CUSIP numbers are assigned to Bonds maturing in a single year or, if Bonds maturing in a single year are issued with different interest rates, additional Bond certificates shall be prepared for each such Bond.

(b) *Form of Bonds.* The Refunding Bonds and the certificate of authentication and registration and the form of assignment to appear on each of them, shall be in substantially the form attached hereto as Exhibit A, with necessary or appropriate variations, omissions and insertions as permitted or required by this District Resolution.

(c) *Execution of Bonds.* The Refunding Bonds shall be signed by the manual or facsimile signature of the President of the Board of Trustees, and countersigned by the manual or facsimile signature of the Clerk of the Board of Trustees or the Secretary of the Board of Trustees. The Refunding Bonds shall be authenticated by a manual signature of a duly authorized signatory of the Paying Agent.

(d) *Valid Authentication.* Only such of the Refunding Bonds as shall bear thereon a certificate of authentication and registration as described in subsection (b), executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this District Resolution, and such certificate of authentication and registration shall be conclusive evidence that the Refunding Bonds so authenticated have been duly authenticated and delivered hereunder and are entitled to the benefits of this District Resolution.

(e) *Identifying Number.* The Paying Agent shall assign each Refunding Bond authenticated and registered by it a distinctive letter, or number, or letter and number, and shall maintain a record thereof at its principal office, which record shall be available to the District for inspection.

Section 6. Terms of Bonds. (a) *Date of Bonds.* The Refunding Bonds shall be dated the date of their delivery, or such other date as shall be set forth in the Bond Purchase Agreement.

(b) *Denominations.* The Refunding Bonds of each Series shall be issued in fully registered form, without coupons, in the denomination of \$5,000 principal amount or any integral multiple thereof, provided that no Refunding Bond shall mature on more than one maturity date.

(c) *Maturity.* The Refunding Bonds shall mature on the date or dates, in each of the years, and in such principal amounts as shall be set forth in the Bond Purchase Agreement.

(d) *Interest.* The interest on the Refunding Bonds shall be payable in like lawful money to the person whose name appears on the bond registration books of the Paying Agent as the Owner thereof as of the close of business on the applicable Record Date for each Interest Payment Date, whether or not such day is a Business Day. Payment of the interest on any

Refunding Bond shall be made by check mailed by first class mail on each Interest Payment Date (or on the following Business Day, if the Interest Payment Date does not fall on a Business Day) to such Owner at such Owner's address as it appears on such registration books or at such address as the Owner may have filed with the Paying Agent for that purpose; or upon written request of the Owner of Bonds aggregating not less than \$1,000,000 in principal amount, given no later than the Record Date immediately preceding the applicable Interest Payment Date, by wire transfer in immediately available funds to an account maintained in the United States at such wire address as such Owner shall specify in its written notice. So long as Cede & Co. or its registered assigns shall be the registered Owner of any of the Refunding Bonds, payment shall be made thereto by wire transfer as provided in Section 11(e) hereof.

Section 7. Security and Payment from Taxes. (a) *Request for Tax Levy.* The money for the payment of the principal of, premium, if any, and interest on outstanding Refunding Bonds shall be raised by *ad valorem* taxation without limitation as to rate or amount (except with respect to certain personal property which is taxable at limited rates) upon all taxable property in the District, and provision shall be made by the County for the levy and collection, and deposit into the applicable account of the Interest and Sinking Fund, of such taxes in the manner provided by law. The County shall cause amounts on deposit in the Interest and Sinking Fund to be transferred to the Paying Agent for payment of the principal of, premium, if any, and interest on outstanding Refunding Bonds when due.

(b) *Principal and Interest and Sinking Fund.* Principal and interest due on the Refunding Bonds shall be paid from the Interest and Sinking Fund of the District as provided in Section 15251 of the Education Code.

(c) *Obligation of the District.* No part of any fund or account of the County is pledged or obligated to the payment of the Refunding Bonds. The obligation for repayment of the Refunding Bonds is the sole obligation of the District.

(d) *Pledge of Tax Revenues.* The District hereby pledges all revenues from the property taxes collected from the levy by the County Board of Supervisors for the payment of outstanding bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including refunding bonds of such bonds and the Refunding Bonds (for the purpose of this pledge, hereinafter collectively referred to as the "Bonds"), and amounts on deposit in the Interest and Sinking Fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the Interest and Sinking Fund of the District shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held in the Interest and Sinking Fund of the District to secure the payment of the Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act.

The pledge is an agreement between the District and the bondholders to provide security for the Refunding Bonds in addition to any statutory lien that may exist, and the Refunding

Bonds and each of the other Bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Section 8. Redemption Provisions. (a) *Optional Redemption.* The Refunding Bonds may be subject to redemption, at the option of the District, on the dates and terms as shall be designated in the Bond Purchase Agreement. The Bond Purchase Agreement may provide that all or a portion of the Refunding Bonds shall not be subject to optional redemption.

(b) *Selection.* If less than all of the Refunding Bonds are subject to such redemption and are called for redemption, such Refunding Bonds shall be redeemed in inverse order of maturities or as otherwise directed by the District (or as otherwise set forth in the Bond Purchase Agreement), and if less than all of the Refunding Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be determined by lot (or as otherwise set forth in the Bond Purchase Agreement).

(c) *Mandatory Sinking Fund Redemption.* The Refunding Bonds, if any, which are designated in the Bond Purchase Agreement as term bonds shall also be subject to redemption prior to their stated maturity dates, without a redemption premium, in part by lot (or as otherwise set forth in the Bond Purchase Agreement), from mandatory sinking fund payments in the amounts and in accordance with the terms to be specified in the Bond Purchase Agreement. Unless otherwise provided in the Bond Purchase Agreement, the principal amount of each mandatory sinking fund payment of any maturity shall be reduced proportionately by the amount of any Refunding Bonds of that maturity redeemed in accordance with subsection (a) of this Section prior to the mandatory sinking fund payment date. The Bond Purchase Agreement may provide that the Refunding Bonds shall not be subject to mandatory sinking fund redemption. The Auditor and Controller is hereby authorized to create such sinking funds or accounts for the term Refunding Bonds as shall be necessary to accomplish the purposes of this Section.

(d) *Notice of Redemption.* Notice of any redemption of the Refunding Bonds shall be mailed by the Paying Agent not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail, postage prepaid, to the County and the respective Owners thereof at the addresses appearing on the Registration Books, and (ii) to the District to assist compliance by the District with any further notice required by the Continuing Disclosure Certificate.

Each notice of redemption shall state (i) the date of such notice; (ii) the name of the Refunding Bonds and the date of issue of the Refunding Bonds; (iii) the redemption date; (iv) the redemption price; (v) the series of Refunding Bonds and the dates of maturity or maturities of Refunding Bonds to be redeemed; (vi) if less than all of the Refunding Bonds of a series of any maturity are to be redeemed, the distinctive numbers of the Refunding Bonds of each maturity of such series to be redeemed; (vii) in the case of Refunding Bonds of a series redeemed in part only, the respective portions of the principal amount of the Refunding Bonds of each maturity of such series to be redeemed; (viii) the CUSIP number, if any, of each maturity of Refunding Bonds of a series to be redeemed; (ix) a statement that such Refunding Bonds must be surrendered by the Owners at the principal corporate trust office of the Paying Agent, or at such other place or places designated by the Paying Agent; (x) notice that if sufficient funds are on deposit for such redemption, further interest on such Refunding Bonds will cease to accrue after the designated

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redemption date; and (xi) in the case of a conditional notice, that such notice is conditioned upon certain circumstances and the manner of rescinding such conditional notice.

(e) *Effect of Notice.* A certificate of the Paying Agent that notice of redemption has been given to Owners as herein provided shall be conclusive as against all parties. Neither the failure to receive the notice of redemption as provided in this Section, nor any defect in such notice shall affect the sufficiency of the proceedings for the redemption of the Refunding Bonds or the cessation of interest on the date fixed for redemption.

When notice of redemption has been given substantially as provided for herein, and when the redemption price of the Refunding Bonds called for redemption is set aside for such purpose, the Refunding Bonds designated for redemption shall become due and payable on the specified redemption date and interest shall cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Refunding Bonds at the place specified in the notice of redemption, such Refunding Bonds shall be redeemed and paid at the redemption price thereof out of the money provided therefor. The Owners of such Refunding Bonds so called for redemption after such redemption date shall be entitled to payment thereof only from the Interest and Sinking Fund or the escrow fund established for such purpose. All Refunding Bonds redeemed shall be cancelled forthwith by the Paying Agent and shall not be reissued.

(f) *Right to Rescind Notice.* The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Refunding Bonds so called for redemption. Any optional redemption and notice thereof shall be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Refunding Bonds called for redemption. Notice of rescission of redemption shall be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Refunding Bond of notice of such rescission shall not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice shall not affect the validity of the rescission.

(g) *Conditional Notice.* Any notice of optional redemption delivered hereunder may be conditioned on any fact or circumstance stated therein, and if such condition shall not have been satisfied on or prior to the redemption date stated in such notice, said notice shall be of no force and effect on and as of the stated redemption date, the redemption shall be cancelled, and the District shall not be required to redeem the Refunding Bonds that were the subject of the notice. The Paying Agent shall give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Refunding Bond of notice of such cancellation shall not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice shall not affect the validity of the cancellation.

(h) *Redemption Fund.* Prior to or on the redemption date of any Refunding Bonds there shall be available in the Interest and Sinking Fund of the District, or held in trust for such purpose as provided by law, moneys for the purpose and sufficient to redeem, at the redemption prices as in this Resolution provided, the Refunding Bonds designated in the notice of

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redemption. Such moneys shall be applied on or after the redemption date solely for payment of principal of, interest and premium, if any, on the Refunding Bonds to be redeemed upon presentation and surrender of such Refunding Bonds, provided that all moneys in the Interest and Sinking Fund of the District shall be used for the purposes established and permitted by law. If, after all of the Refunding Bonds have been redeemed and cancelled or paid and cancelled, there are moneys remaining in the Interest and Sinking Fund of the District or otherwise held in trust for the payment of redemption price of the Refunding Bonds, the moneys shall be held in or returned or transferred to the Interest and Sinking Fund of the District for payment of any outstanding bonds of the District payable from such fund. If no such bonds of the District are at such time outstanding, the moneys shall be transferred to the general fund of the District as provided and to the extent permitted by law.

Section 9. Defeasance of Bonds. (a) *Payment Discharge.* If at any time the District shall pay or cause to be paid or there shall otherwise be paid to the Owners of any or all of the outstanding Refunding Bonds all or any part of the principal of, and interest and premium, if any, on the Refunding Bonds at the times and in the manner provided herein and in the Refunding Bonds, or as provided in the following paragraph, or as otherwise provided by law consistent herewith, then such Owners shall cease to be entitled to the obligation of the District to levy taxes for the payment of such Refunding Bonds as provided in Section 7 hereof, and such obligation and all agreements and covenants of the District and of the County to such Owners hereunder and under the Refunding Bonds shall thereupon be satisfied and discharged and shall terminate, except only that the District shall remain liable for payment of the principal of, and interest and premium, if any, on the Refunding Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment; and provided further, however, that the provisions of this Section shall apply in all events.

(b) *Defeasance Procedures.* For purposes of this Section, the District may pay and discharge any or all of the Refunding Bonds by depositing in trust with the Paying Agent or an escrow agent, selected by the District, at or before maturity, money or Defeasance Securities, in an amount which will, together with the interest to accrue thereon and available moneys then on deposit in the Interest and Sinking Fund of the District, be fully sufficient to pay and discharge the indebtedness on such Refunding Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates. Any Outstanding Bond shall, prior to the maturity date or redemption date thereof, be deemed to have been paid within the meaning of and with the effect expressed in this Resolution if (i) for such Refunding Bonds to be redeemed on any date prior to their maturity date, the District shall have given to the Paying Agent or an escrow agent in form satisfactory to it irrevocable instructions to mail notice of redemption of such Bond on said redemption date, said notice to be given in accordance with the required notice provisions hereof, (ii) there shall have been deposited with the Paying Agent or an escrow agent either (A) money in an amount which shall be sufficient, or (B) Defeasance Securities, the principal of and the interest on which when due, and without any reinvestment thereof, together with any money deposited therein, will provide moneys which shall be sufficient to pay when due the principal of, premium, if any, and interest on such Refunding Bond, and (iii) in the event such Refunding Bond is not by its terms subject to redemption within the next succeeding 60 days, the District shall have given the Paying Agent or an escrow agent in form satisfactory to it irrevocable instructions to mail, as soon as practicable, a notice to the Owners of such Refunding Bond that the deposit required by clause (ii) above has been made with the Paying Agent or an escrow agent and that

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such Refunding Bond is deemed to have been paid in accordance with this Resolution and stating the maturity date or redemption date upon which money is to be available for the payment of the principal of, premium, if any, and interest on such Refunding Bond.

No Refunding Bond shall be deemed to have been paid pursuant to (a) above unless the District shall have caused to be delivered (i) an executed copy of a verification report with respect to such deemed payment, addressed to the District and the Paying Agent or escrow agent, in form and in substance acceptable to the District and the Paying Agent or escrow agent, and (ii) a copy of the escrow agreement entered into in connection with the deposit pursuant to clause (b) above resulting in such deemed payment, which escrow agreement shall provide that no substitution of Defeasance Securities shall be permitted except with other Defeasance Securities and upon delivery of a new verification report, and no reinvestment of Defeasance Securities shall be permitted except as contemplated by the original verification report or upon delivery of a new verification report.

(c) *Unclaimed Moneys.* Any money held in any fund created pursuant to this Resolution, or by the Paying Agent or an escrow agent in trust, for the payment of the principal of, redemption premium, if any, or interest on the Refunding Bonds or the Refunded Bonds and remaining unclaimed for one year after the principal of all of the Refunding Bonds or the Refunded Bonds has become due and payable (whether by maturity or upon prior redemption) shall be transferred to the Interest and Sinking Fund of the District for payment of any outstanding bonds of the District payable from the fund; or, if no such bonds of the District are at such time outstanding, the moneys shall be transferred to the general fund of the District as provided and permitted by law.

Section 10. Paying Agent. (a) *Appointment.* Subject to approval by the County, the Treasurer will be the initial Paying Agent for the Refunding Bonds. If the County declines the appointment of Paying Agent, the Authorized District Representative shall designate a bank or other financial institution meeting the requirements of (e)(iii) below to serve as Paying Agent for the Refunding Bonds.

(b) *Principal Corporate Trust Office.* Unless otherwise specifically noted, any reference herein to the Paying Agent shall initially mean the Treasurer, and any reference herein to the “principal corporate trust office” of the Paying Agent for purposes of transfer, registration, exchange, payment and surrender of the Refunding Bonds shall initially mean the office of the Treasurer in San Diego, California; provided, however, that in any case “Paying Agent” shall refer to any successor paying agent/registrar or transfer agent for the Refunding Bonds, and “principal corporate trust office” shall include the principal corporate trust office or other office of such successor Paying Agent designated thereby for a particular purpose.

(c) *Registration Books.* The Paying Agent will keep or cause to be kept at its principal corporate trust office sufficient books for the registration and transfer of the Refunding Bonds, which, upon reasonable notice, shall at all times be open to inspection by the District, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred on said books, Refunding Bonds as provided in Section 11 hereof.

(d) *Payment of Fees and Expenses.* The fees and expenses of the Paying Agent not paid from the proceeds of sale of the Refunding Bonds shall be paid in each year from the Interest and Sinking Fund of the District, insofar as permitted by law, including specifically by Section 15232 of the Education Code.

(e) *Replacement or Resignation of Paying Agent.*

(i) The Treasurer may resign at any time and be discharged of its duties and obligations as Paying Agent hereunder by giving written notice thereof to the District. If the Treasurer resigns, prior to the effective date of the resignation, the Treasurer or the District, with the Consent of the Treasurer, shall appoint a successor Paying Agent. In the event of resignation of the Treasurer as Paying Agent, upon receipt of moneys representing the principal and interest on the Refunding Bonds, the successor Paying Agent shall be responsible for the actual payment to the bondholders and cancellation of any Refunding Bonds or coupons.

(ii) If, at any time, the District shall determine, with the written consent of the Treasurer, to replace the Paying Agent then acting hereunder, or if the Paying Agent shall submit its resignation, then the District shall immediately appoint a successor paying agent to act as Paying Agent hereunder; provided that, if an instrument of acceptance by a successor Paying Agent shall not have been delivered to the Treasurer and the District within thirty days after the Paying Agent gives notice of resignation, the Paying Agent may petition any court of competent jurisdiction at the expense of the District for the appointment of a successor Paying Agent, unless the Treasurer shall agree to act as paying agent hereunder until such successor paying agent is able to assume the duties of Paying Agent hereunder.

(iii) If, at any time, the Treasurer is not the Paying Agent, the Authorized District Representative shall appoint a successor Paying Agent, with the consent of the Treasurer, which shall be any bank, trust company, national banking association or other financial institution doing business in and having a corporate trust office in California, with at least \$500,000,000 in net assets.

(f) *Ownership of Bonds Permitted.* The Paying Agent may become the Owner of any Bonds.

Section 11. Transfer Under Book-Entry System; Discontinuation of Book-Entry System. (a) Unless otherwise specified in the Bond Purchase Agreement, DTC is hereby appointed depository for each series of the Refunding Bonds and the Refunding Bonds shall be issued in book-entry form only, and shall be initially registered in the name of "Cede & Co.," as nominee of DTC. One bond certificate shall be issued for each maturity of each series or subseries of the Refunding Bonds; provided, however, that if different CUSIP numbers are assigned to Refunding Bonds of a series or subseries maturing in a single year or, if Refunding Bonds of the same series or subseries maturing in a single year are issued with different interest rates, additional bond certificates shall be prepared for each such maturity. Registered ownership of such Refunding Bonds of each such maturity, or any portion thereof, may not thereafter be transferred except to any successor of DTC, or its nominee, or to any substitute depository designated by the District (a "substitute depository"); provided, however that any successor of DTC, as nominee of DTC or substitute depository, shall be qualified under any applicable laws to provide the services

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proposed to be provided by it or to any person as provided in (b) below if no substitute depository is designated.

(b) In the case of any transfer to a substitute depository, upon receipt of the outstanding Refunding Bonds by the Paying Agent, together with a written request of the District to the Paying Agent, a new Refunding Bond for each maturity shall be executed and delivered in the aggregate principal amount of such Refunding Bonds then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified by the District. In the case of any transfer required where no substitute depository is designated, upon receipt of the outstanding Refunding Bonds by the Paying Agent together with a written request of the District to the Paying Agent, new Refunding Bonds shall be executed and delivered in such denominations, numbered in the manner determined by the Paying Agent, and registered in the names of such persons, as are requested in such written request of the District, subject to the limitations of Section 5 hereof and the receipt of such a written request of the District, and thereafter, the Refunding Bonds shall be transferred pursuant to the provisions set forth in this Section.

(c) In the case of partial redemption or an advance refunding of the Refunding Bonds evidencing all or a portion the principal amount then outstanding, DTC shall make an appropriate notation on the Refunding Bonds indicating the date and amounts of such reduction in principal.

(d) The District and the Paying Agent shall be entitled to treat the person in whose name any Refunding Bond is registered as the owner thereof, notwithstanding any notice to the contrary received by the District or the Paying Agent; and the District and the Paying Agent shall have no responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Refunding Bonds, and neither the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party, including DTC or its successor (or substitute depository or its successor), except for the Owner of any Refunding Bonds.

(e) So long as the outstanding Refunding Bonds are registered in the name of Cede & Co. or its registered assigns, the District and the Paying Agent shall cooperate with Cede & Co., as sole registered Owner, or its registered assigns in effecting payment of the principal of and interest on the Refunding Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available on the date they are due.

Section 12. Transfer and Exchange. (a) *Transfer.* Following the termination or removal of DTC or successor depository pursuant to Section 11 hereof, any Refunding Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Refunding Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent.

Whenever any Refunding Bond or Refunding Bonds shall be surrendered for transfer, the designated District officials shall execute, and the Paying Agent shall authenticate and deliver, as provided in Section 5 hereof, a new Refunding Bond or Refunding Bonds of the same maturity for a

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like aggregate principal amount and bearing the same rate of interest. The Paying Agent may require the payment by any Owner of Refunding Bonds requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer.

No transfer of any Refunding Bond shall be required to be made by the Paying Agent (i) during the period established by the Paying Agent for selection of the Refunding Bonds for redemption, and (ii) after any Refunding Bond has been selected for redemption.

(b) *Exchange.* The Refunding Bonds may be exchanged for Refunding Bonds of other authorized denominations of the same maturity and interest rate, by the Owner thereof, in person or by the duly authorized attorney of such Owner, upon surrender of such Refunding Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed request for exchange in a form approved by the Paying Agent.

Whenever any Refunding Bond or Refunding Bonds shall be surrendered for exchange, the designated District officials shall execute, and the Paying Agent shall authenticate and deliver, as provided in Section 5 hereof, a new Refunding Bond or Refunding Bonds of the same maturity and interest rate and for a like aggregate principal amount. The Paying Agent may require the payment by the Owner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange.

No exchange of any Refunding Bonds shall be required to be made by the Paying Agent (i) during the period established by the Paying Agent for selection of the Refunding Bonds for redemption, and (ii) after any Refunding Bond has been selected for redemption.

Section 13. Paying Agent Agreement. The Paying Agent Agreement, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, is hereby approved, and each Authorized District Representative is hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver one or more instruments in substantially said form, with such changes, insertions and omissions as the Authorized District Representative executing the same may require or approve, such determination, requirement or approval to be conclusively evidenced by the execution of the Paying Agent Agreement by such Authorized District Representative.

Section 14. Preliminary Official Statement. The Preliminary Official Statement to be distributed in connection with the public offering of the Refunding Bonds, in substantially the form submitted to this meeting and made a part hereof as though set forth herein, with such changes, insertions and omissions as may be approved by an Authorized District Representative, is hereby approved, and the use of such Preliminary Official Statement by the Underwriter in connection with the offering and sale of the Refunding Bonds is hereby authorized and approved. Each Authorized District Representative is hereby authorized to certify on behalf of the District that such Preliminary Official Statement is deemed final as of its date, within the meaning of Rule 15c2-12 (except for the omission of certain final pricing, rating and related information as permitted by Rule 15c2-12).

Section 15. Official Statement. The preparation and delivery of an Official Statement with respect to the Refunding Bonds, and its use by the Underwriter in connection with the offering

and sale of the Refunding Bonds, is hereby authorized and approved. Such Official Statement shall be in substantially the form of the Preliminary Official Statement distributed in connection with the public offering of the Refunding Bonds with such changes, insertions and omissions as may be approved by an Authorized District Representative, such approval to be conclusively evidenced by the execution and delivery thereof. Each Authorized District Representative is hereby authorized and directed, for and in the name of and on behalf of the District, to execute the final Official Statement with respect to the Refunding Bonds and any amendment or supplement thereto and thereupon to cause such final Official Statement and any such amendment or supplement to be delivered to the Underwriter.

Section 16. Escrow Agreement. The form of Escrow Agreement, in substantially the form submitted to this Board, is hereby approved, and the Authorized District Representative is hereby authorized and directed on behalf of the District to execute and deliver the Escrow Agreement in substantially said form, with such changes, additions and corrections thereto as the Authorized District Representative may require or approve, including the designation of such other bank than U.S. Bank National Association, as Escrow Agent, and the District's approval of the Escrow Agreement shall be conclusively evidenced by the execution and delivery thereof.

Section 17. Investment of Funds. The proceeds of sale of the Refunding Bonds shall be deposited pursuant to the Escrow Agreement and the costs of issuance custodial agreement. Proceeds of the taxes for the payment of the Refunding Bonds, as provided by law, shall be deposited upon receipt in the Interest and Sinking Fund of the District with the County treasurer.

All funds held by the Treasurer with respect to the Refunding Bonds shall be invested by the Treasurer in the County Investment Pool, the Local Agency Investment Fund, any investment authorized by this Resolution or pursuant to Sections 53601 and 53635 of the Government Code, or in investment agreements, including guaranteed investment contracts, float contracts or other investment products (hereinafter collectively referred to as "Investment Agreements"); provided that such agreements comply with the requirements of each rating agency then rating the Refunding Bonds necessary in order to maintain the then-current rating on the Refunding Bonds.

The Authorized District Representative may request the Treasurer, subject to his or her fiduciary responsibilities, to invest funds held in the Interest and Sinking Fund of the District and in the Building Fund of the District or otherwise under this Resolution in specific investments or in Investment Agreements so as to effectively coordinate the investments to the construction program of the District and the debt service payments on the Refunding Bonds. The Authorized District Representative is hereby authorized to establish accounts with banking institutions to the extent necessary or convenient to provide for the management of any such investments outside the County Investment Pool.

Pursuant to Section 5922 of the Government Code, this Board hereby finds and determines that in such event the Investment Agreements will reduce the amount and duration of interest rate risk with respect to amounts invested pursuant to the Investment Agreements and are designed to reduce the amount or duration of payment, rate, spread or similar risk or result in a lower cost of borrowing when used in combination with the Refunding Bonds or to enhance the

relationship between risk and return with respect to investments of proceeds of the Refunding Bonds and funds held to pay the Refunding Bonds.

Section 18. Continuing Disclosure Certificate. The Continuing Disclosure Certificate, in substantially the form submitted to this meeting (and included as an appendix to the Preliminary Official Statement) and made a part hereof as though set forth herein, is hereby approved, and each Authorized District Representative is hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver one or more instruments in substantially said form, as is necessary to cause the requirements of Rule 15c2-12 to be satisfied, with such changes, insertions and omissions as the Authorized District Representative executing the same may require or approve, such determination, requirement or approval to be conclusively evidenced by the execution of the Continuing Disclosure Certificate by such Authorized District Representative.

Section 19. Delegation of Authority. Each Authorized District Representative is hereby authorized and directed, jointly and severally, to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution, and to execute and deliver any and all contracts or agreements, including, but not limited to, agreements with paying agents, escrow agent, commitment letters, depository agreements (including for the payment of issuance costs), consultant contracts, printing contracts, and similar contracts relating to issuance of the Refunding Bonds, or the investment of the proceeds, and all certificates and representations, including signature certificates, no-litigation certificates, certificates concerning the contents of the Official Statement, representation letters to DTC, continuing disclosure filings and any other certificates proposed to be distributed in connection with the Refunding Bonds, which any of them deem necessary or desirable to accomplish the transactions authorized herein and to prepare and revise, as such officer determines appropriate, post-issuance compliance procedures to ensure continued compliance by the District with the covenants related to the Refunding Bonds. Each Authorized District Representative is also authorized to execute and deliver more than one of each or any of the documents approved by this Resolution should such Authorized District Representative determine, in consultation with the Municipal Advisor and Bond Counsel, that it is necessary or desirable to do so. All actions heretofore taken by the officers, employees and agents of the District with respect to the transactions set forth above are hereby approved, confirmed and ratified.

Section 20. Notice to California Debt and Investment Advisory Commission. Orrick, Herrington & Sutcliffe LLP, bond counsel to the District, on behalf of this Board is hereby authorized and directed to cause notices of the proposed sale and final sale of the Refunding Bonds to be filed in a timely manner with the California Debt and Investment Advisory Commission pursuant to Section 8855 of the Government Code and to specify that the issuance of the Refunding Bonds will be made in compliance with the District's adopted debt policy.

Section 21. Filing with Board of Supervisors. The Superintendent, or such other officer or employee of the District as the Superintendent may designate, is hereby authorized and directed to file a certified copy of this Resolution with the Clerk of the Board of Supervisors of the County. The Authorized District Representative is hereby authorized and directed to report to the Auditor and Controller of the County the final terms of sale of the Refunding Bonds, and to file

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with the Auditor and Controller of the County and with the Treasurer a copy of the executed Bond Purchase Agreement, and the schedule of amortization of the principal of and payment of interest on the Refunding Bonds, and this Resolution and said report shall serve as the request and notice to the Auditor and Controller of the County and the Board of Supervisors of the County to propose and adopt in each year a tax rate applicable to all taxable property of the District for payment of the Refunding Bonds, pursuant to law, and to the other officers of the County to levy and collect said taxes for the payment of the Refunding Bonds and to pay in a timely manner to the Paying Agent on behalf of the Owners of the Refunding Bonds the principal, interest, and premium, if any, due on the Refunding Bonds in each year.

Section 22. Contract with Bondowners. The provisions of this Resolution shall be a contract with each and every owner of Refunding Bonds and the duties of the District and of the Board and the officers of the District shall be enforceable by any bondowner by mandamus or other appropriate suit, action or proceeding in any court of competent jurisdiction.

Section 23. Severability. If any one or more of the provisions contained in this Resolution or in the Refunding Bonds shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions contained in this Resolution and such invalidity, illegality or unenforceability shall not affect any other provision of this Resolution or the Refunding Bonds, and this Resolution shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. The District hereby declares that it would have adopted this Resolution and each and every other Section, subsection, paragraph, sentence, clause or phrase hereof and authorized the issuance of the Refunding Bonds pursuant thereto irrespective of the fact that any one or more Sections, subsections, paragraphs, sentences, clauses or phrases of this Resolution may be held illegal, invalid or unenforceable.

[Remainder of page intentionally left blank.]

Section 24. **Effective Date.** This Resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this day, February 27, 2020.

President of the Board of Trustees of the
San Dieguito Union High School District

ATTEST:

Clerk of the Board of Trustees of the
San Dieguito Union High School District

EXHIBIT A**FORM OF REFUNDING BOND**

Number	UNITED STATES OF AMERICA	Amount
R-__	STATE OF CALIFORNIA	\$ _____
	COUNTY OF SAN DIEGO	

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)

<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Dated as of</u>	<u>CUSIP NO.</u>
August 1, 20__	_____%	_____, 2020	_____

Registered Owner: CEDE & CO.

Principal Sum: _____ DOLLARS

San Dieguito Union High School District of San Diego County, State of California (herein called the "District"), acknowledges itself obligated to and promises to pay to the registered owner identified above or registered assigns, only from taxes collected by the County of San Diego (the "County") for such purpose pursuant to Section 15250 of the Education Code of the State of California, on the maturity date set forth above or upon redemption prior thereto, the principal sum specified above in lawful money of the United States of America, and interest thereon in like lawful money at the interest rate per annum stated above, computed on the basis of a 360-day year of twelve 30-day months, payable [August] 1, 2020, and thereafter on February 1 and August 1 in each year (each, an "interest payment date"), until payment of said principal sum. If this bond is authenticated and registered on any date on or prior to [July] 15, 2020, it shall bear interest from the date of issuance hereof. If authenticated during the period between any Record Date (defined as the 15th day of the month preceding an interest payment date) and the close of business on its corresponding interest payment date, it shall bear interest from such interest payment date. Otherwise, this bond shall bear interest from the interest payment date immediately preceding the date of its authentication.

The principal hereof is payable to the registered owner hereof upon the surrender hereof at the principal office (as that term is described in the Paying Agent Agreement hereafter described) of the County of San Diego, Office of the Treasurer-Tax Collector of the County (herein, together with any successor thereto, called the "Paying Agent"), the paying agent/registrar and transfer agent of the District. The interest hereon is payable to the person whose name appears on the bond registration books of the Paying Agent as the registered owner hereof as of the close of business on the Record Date preceding each interest payment date, whether or not such day is a business day, such interest to be paid by check mailed to such registered owner at the owner's address as it appears on such registration books, or at such other address filed with the Paying Agent for that purpose. Upon written request, given no later than the Record Date immediately

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preceding an interest payment date, of the owner of Bonds (hereinafter defined) aggregating at least \$1,000,000 in principal amount, interest will be paid by wire transfer to an account maintained in the United States as specified by the owner in such request. So long as Cede & Co. or its registered assigns shall be the registered owner of this bond, payment shall be made by wire transfer as provided in the Paying Agent Agreement.

This bond is one of a duly authorized issue of bonds of like tenor (except for such variations, if any, as may be required to designate varying series, numbers, denominations, interest rates, maturities and redemption provisions), amounting in the aggregate to \$_____, designated as “San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable)” (the “Bonds”). The Bonds were authorized by a vote of at least 55% percent of the voters voting at an election duly and legally called, held and conducted in the District on November 6, 2012. The Bonds were authorized by a resolution approved by the Board of Trustees of the District (the “Board”) on [February 27], 2020 (the “Resolution”) and are issued and sold pursuant to the Resolution and a Paying Agent Agreement (the “Paying Agent Agreement”), dated as of [April] 1, 2020, between the District and the Paying Agent. Reference is made to the Resolution for a description of the terms on which the Bonds are issued, for the rights of the owners of the Bonds, for the provisions for the payment of the Bonds and all of the terms of the Resolution are hereby incorporated herein and constitute a contract between the District and the owner of this Bond, to all the provisions of which the owner of this Bond, by acceptance hereof, agrees and consents. Capitalized undefined terms used herein have the meanings ascribed thereto in the Resolution. The Bonds are issued and sold by the District pursuant to and in strict conformity with the provisions of the Resolution, the Paying Agent Agreement and of the Constitution and laws of the State of California, specifically under the authority of Articles 9 and 11 of Chapter 3 of Part I of Division 2 of Title 5 of the Government Code of the State of California to refund certain Prior Bonds.

The Bonds are issuable as fully registered bonds without coupons in the denomination of \$5,000 principal amount or any integral multiple thereof, provided that no Bond shall have principal maturing on more than one principal maturity date. Subject to the limitations and conditions and upon payment of the charges, if any, as provided in the Paying Agent Agreement and Resolution, Bonds may be exchanged for a like aggregate principal amount of Bonds of the same maturity and interest rate of other authorized denominations.

This Bond is transferable by the registered owner hereof, in person or by attorney duly authorized in writing, at said office of the Paying Agent, but only in the manner, subject to the limitations and upon payment of the charges provided in the Paying Agent Agreement and Resolution, and upon surrender and cancellation of this Bond. Upon such transfer, a new Bond or Bonds of authorized denomination or denominations for the same maturity, interest rate, and same aggregate principal amount will be issued to the transferee in exchange herefor.

The District and the Paying Agent may treat the registered owner hereof as the absolute owner hereof for all purposes, and the District and the Paying Agent shall not be affected by any notice to the contrary.

[The Bonds are subject to optional and mandatory sinking fund redemption on the terms and subject to the conditions specified in the Bond Purchase Agreement, and as shown in

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the attached Redemption Schedule. If this bond is called for redemption and payment is duly provided therefor, interest shall cease to accrue hereon from and after the date fixed for redemption.]

The Board hereby certifies and declares that the total amount of indebtedness of the District, including the amount of this Bond, is within the limit provided by law, that all acts, conditions and things required by law to be done or performed precedent to and in the issuance of this Bond have been done and performed in strict conformity with the laws authorizing the issuance of this Bond, that this Bond is in the form prescribed by the Resolution and shall be payable out of the Interest and Sinking Fund of the District, and the money for the payment of the principal of this Bond, premium, if any, and the payment of interest hereon, shall be raised by taxation upon the taxable property of the District.

This Bond shall not be entitled to any benefit under the Paying Agent Agreement, or become valid or obligatory for any purpose, until the certificate of authentication and registration hereon endorsed shall have been signed by the Paying Agent.

IN WITNESS WHEREOF, the Board of Trustees of the San Dieguito Union High School District, County of San Diego, State of California, has caused this bond to be signed by its President and countersigned by the Clerk of said Board, as of the dated date set forth above.

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

Countersigned:

Clerk of the Board of Trustees of the
San Dieguito Union High School District

CERTIFICATE OF AUTHENTICATION AND REGISTRATION

This is one of the Bonds described in the within-mentioned Resolution and authenticated and registered on _____, 2020.

County of San Diego, Office of the Treasurer-Tax
Collector of the County of San Diego, as Paying
Agent/Registrar and Transfer Agent

By: _____
Authorized Officer

DTC LEGEND

Unless this Bond is presented by an Authorized District Representative of The Depository Trust Company, a New York corporation (“DTC”), to District or its agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an Authorized District Representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an Authorized District Representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the Registered Owner hereof, Cede & Co., has an interest herein.

ASSIGNMENT

For value received the undersigned do(es) hereby sell, assign and transfer unto _____ the within-mentioned registered Bond and hereby irrevocably constitute(s) and appoint(s) _____ attorney, to transfer the same on the books of the Paying Agent/Registrar and Transfer Agent with full power of substitution in the premises.

I.D. Number

NOTE: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within registered Bond in every particular, without alteration or enlargement or any change whatsoever.

Dated: _____

Signature Guarantee: _____

Notice: Signature must be guaranteed by an eligible guarantor institution.

REDEMPTION SCHEDULE

EXHIBIT B**GOOD FAITH ESTIMATES****San Dieguito Union High School District
2020 General Obligation Refunding Bonds
(Federally Taxable)**

The following information was obtained from Fieldman, Rolapp & Associates, Inc., as the Municipal Advisor in connection with the above-captioned bonds (the “Refunding Bonds”) approved in the attached Resolution, and is provided in compliance with Section 15146(b)(4) of the Education Code of the State of California and Senate Bill 450 (Chapter 625 of the 2017-18 Session of the California Legislature) with respect to the Refunding Bonds:

1. *True Interest Cost of the Refunding Bonds.* Assuming a principal amount of the Refunding Bonds of \$145,610,000 (the “Principal Amount”) are sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the true interest cost of the Refunding Bonds, which means the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the Refunding Bonds, is 2.70%.

2. *Finance Charge of the Refunding Bonds.* Assuming the Principal Amount is sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the finance charge of the Refunding Bonds, which means the sum of all fees and charges paid to third parties (or costs associated with the Refunding Bonds), is \$845,000.

3. *Amount of Proceeds to be Received.* Assuming the Principal Amount is sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the amount of proceeds expected to be received by the District for sale of the Refunding Bonds less the finance charge of the Refunding Bonds described in paragraph 2 above and any reserves or capitalized interest paid or funded with proceeds of the Refunding Bonds, is \$144,799,267.

4. *Total Payment Amount.* Assuming the Principal Amount is sold and based on market interest rates prevailing at the time of preparation of this information, a good faith estimate of the total payment amount, which means the sum total of all payments the District will make to pay debt service on the Refunding Bonds plus the finance charge of the Refunding Bonds described in paragraph 2 above not paid with the proceeds of the Refunding Bonds, calculated to the final maturity of the Refunding Bonds, is \$193,663,975.

Attention is directed to the fact that the foregoing information constitutes good faith estimates only. The actual interest cost, finance charges, amount of proceeds and total payment amount may vary from the estimates above due to variations from these estimates in the timing of bond sales, the amount of Refunding Bonds sold, the amortization of the Refunding Bonds sold and market interest rates at the time of sale. The actual interest rates at which the Refunding Bonds will be sold will depend on the Refunding Bond market at the time of each sale. The actual amortization of the Refunding Bonds will also depend, in part, on market interest rates at the time

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of sale. Market interest rates are affected by economic and other factors beyond the District's control.

EXHIBIT C**ESTIMATED COSTS OF ISSUANCE****\$145,610,000*****San Dieguito Union High School District
2020 General Obligation Refunding Bonds
(Federally Taxable)**

Service	Firm	Payable at Closing*
Bond Counsel	Orrick, Herrington & Sutcliffe LLP	\$55,000
Bond Counsel – Expenses	Orrick, Herrington & Sutcliffe LLP	2,500
Disclosure Counsel Fees and Expenses	Stradling Yocca Carlson & Rauth, a Professional Corporation	35,000
Municipal Advisor	Fieldman, Rolapp & Associates, Inc.	49,500
Municipal Advisor – Expenses	Fieldman, Rolapp & Associates, Inc.	2,000
Reimbursement for CalMuni Report	Fieldman, Rolapp & Associates, Inc.	1,500
District Counsel	Laura Romano	1,000
Paying Agent	County of San Diego	2,000
Escrow Agent	U.S. Bank National Association	1,500
COI Custodian	U.S. Bank National Association	500
Verification Agent	TBD	1,750
Rating Agency	S&P Global Ratings	90,000
Rating Agency	Moody’s Investors Service	90,000
Printer	AVIA Communications	2,000
Contingency	N/A	2,500
Total Costs of Issuance		\$336,750

Underwriter’s discount not to exceed 0.4% of the aggregate principal amount of Bonds.

* Preliminary, subject to change.

CLERK'S CERTIFICATE

I, Melisse Mossy, Clerk of the Board of Trustees of the San Dieguito Union High School District (the "District"), County of San Diego, California, hereby certify that the foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Trustees of the District duly and regularly held at the regular meeting place thereof on February 27, 2020, and entered in the minutes thereof, of which meeting all of the members of the Board of Trustees had due notice and at which a quorum thereof was present, and that at said meeting the resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before the meeting at 710 Encinitas Boulevard, Encinitas, California, a location freely accessible to members of the public, and a brief description of the resolution appeared on the agenda.

I further certify that I have carefully compared the same with the original minutes of said meeting on file and of record in my office; the foregoing resolution is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes; and that said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: _____, 2020.

Clerk of the Board of Trustees of
the San Dieguito Union High School District

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Form of
Bond Purchase Agreement

BOND PURCHASE AGREEMENT

**[\$[Par Amount]]
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(County of San Diego, California)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)**

[Sale Date]

Board of Trustees
San Dieguito Union High School District
710 Encinitas Boulevard
Encinitas, CA 92024

Ladies and Gentlemen:

The undersigned RBC Capital Markets, LLC (the “Underwriter”) hereby offers to enter into this Bond Purchase Agreement (the “Purchase Contract”) with the Board of Trustees of the San Dieguito Union High School District (the “District”), acting through its Superintendent or another Authorized District Representative. The offer made hereby is subject to acceptance by the District by execution and delivery of this Purchase Contract to the Underwriter at or prior to 11:59 p.m., California time, on the date hereof, but it shall be irrevocable until such time as it is sooner accepted or rejected by the District. Upon acceptance of this offer by the District in accordance with the terms hereof, this Purchase Contract will be binding upon the District and upon the Underwriter.

1. Purchase and Sale. Upon the terms and conditions and upon the basis of the representations, covenants and agreements hereinafter set forth, the Underwriter hereby agrees to purchase from the District for offering to the public, and the District hereby agrees to sell to the Underwriter for such purpose, all (but not less than all) of the \$[Par Amount] aggregate principal amount of the San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the “Refunding Bonds”), at the purchase price of \$[Purchase Price], which has been computed as the aggregate principal amount of the Refunding Bonds (\$[Par Amount]), [plus/less] [net] original issue [premium/discount], and less Underwriter’s discount (\$[UW Discount]). The Underwriter’s discount does not exceed 0.4% of the aggregate principal amount of the Refunding Bonds. The present value of the debt service savings with respect to the Prior Bonds (as defined in the Paying Agent Agreement) is at least 4.0% of the aggregate principal amount of the Prior Bonds.

The District acknowledges and agrees that (i) the purchase and sale of the Refunding Bonds pursuant to this Purchase Contract is an arm’s-length commercial transaction between the District and the Underwriter, (ii) in connection therewith and with the discussion, undertakings and procedures leading up to the consummation of such transaction, the Underwriter is and has been acting solely as principal and not as agent or a fiduciary of or municipal advisor to the District, (iii) the Underwriter has not assumed (individually or collectively) an advisory or fiduciary responsibility in favor of the District with respect to (a) the

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offering of the Refunding Bonds or the process leading thereto (whether or not the Underwriter has advised or is currently advising the District on other matters) or (b) any other obligation to the District except the obligations expressly set forth in this Purchase Contract and (iv) the District has consulted with its own legal, financial and other professional advisors to the extent it has deemed appropriate in connection with the offering of the Refunding Bonds. The District acknowledges that it has previously received from the Underwriter a letter regarding Municipal Securities Rulemaking Board (“MSRB”) Rule G-17 Disclosures, and that it has provided the Underwriter acknowledgement of such letter.

2. The Refunding Bonds. The Refunding Bonds shall be issued pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code and other applicable law, in accordance with Resolution No. [_____] of the Board of Trustees of the District, adopted on February 27, 2020 (the “Resolution”), and pursuant to the terms of that certain Paying Agent Agreement, dated as of [April] 1, 2020 (the “Paying Agent Agreement”), to be entered into by and between the District and the County of San Diego (the “County”), acting through the Office of the Treasurer-Tax Collector (the “Treasurer-Tax Collector”), as paying agent (the “Paying Agent”) with respect to the Refunding Bonds. The Refunding Bonds shall be used to refund, on an advance basis, the Prior Bonds, pursuant to an Escrow Agreement, dated as of [April] 1, 2020 (the “Escrow Agreement”), to be entered into by and between the District and U.S. Bank National Association, as escrow agent (the “Escrow Agent”). The Refunding Bonds shall conform in all respects to the terms and provisions set forth in the Resolution, the Paying Agent Agreement, and in Appendix A to this Purchase Contract.

The Refunding Bonds shall be dated the date of delivery, and shall mature on August 1 in each of the years, in the principal amounts, and pay interest at the rates shown in Appendix A. Interest on the Refunding Bonds shall be payable on August 1, 2020, and thereafter on February 1 and August 1 in each year until maturity.

[The Refunding Bonds shall be subject to optional and mandatory sinking fund redemption on the terms and at the times shown in Appendix A.]

The Refunding Bonds shall be issued in full book-entry form and otherwise be as described in the preliminary Official Statement of the District with respect thereto, dated [POS Date] (the “Preliminary Official Statement”).

One fully registered certificate for each maturity of the Refunding Bonds will be prepared and delivered as described in Section 8 hereof, registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, NY (“DTC”), and will be made available to the Underwriter for inspection at such place as may be mutually agreed to by the Underwriter and the District, not less than one business day prior to the Closing Date, as defined in Section 8 hereof. The Underwriter shall order CUSIP identification numbers and the District shall cause such CUSIP identification numbers to be printed on the Refunding Bonds, but neither the failure to print such number on any Refunding Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the Underwriter to accept delivery of and pay for the Refunding Bonds in accordance with the terms of this Purchase Contract.

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3. Offering. The Underwriter hereby certifies that it has made a bona fide public offering of all the Refunding Bonds as of the date hereof at the prices or yields shown in the table attached to Appendix A hereto. Subsequent to such initial public offering, the Underwriter reserves the right to change such initial public offering prices or yields as it deems necessary in connection with the marketing of the Refunding Bonds; provided that the Underwriter shall not change the interest rates on the Refunding Bonds set forth in Appendix A. The Refunding Bonds may be offered and sold to certain dealers at prices lower than such initial public offering prices.

The District hereby ratifies, approves and confirms the distribution of this Purchase Contract, the Resolution, the Paying Agent Agreement, the Escrow Agreement, the Continuing Disclosure Certificate (as defined herein) and the Preliminary Official Statement of the District with respect to the Refunding Bonds, in connection with the public offering and sale of the Refunding Bonds by the Underwriter.

The Underwriter hereby represents that it has received and reviewed the Preliminary Official Statement, and hereby agrees that it will provide, consistent with the requirements of MSRB Rule G-32, for the delivery of a copy of the final Official Statement describing the Refunding Bonds, dated the date hereof (the "Official Statement"), to each customer who purchases any Refunding Bonds during the Underwriting Period (as such term is defined in MSRB Rule G-11), and to deliver a copy of the Official Statement to the MSRB on or before the Closing Date (as defined herein), and otherwise to comply with all applicable statutes and regulations in connection with the offering and sale of the Refunding Bonds, including, without limitation, MSRB Rule G-32 and 17 CFR Section 240.15c2-12, promulgated by the Securities and Exchange Commission ("Rule 15c2-12").

Delivery of the Official Statement to the Underwriter shall be construed as a representation of the District that the District has reviewed and approved such Official Statement and authorizes the distribution thereof in electronic form.

The Underwriter hereby agrees that prior to the time the Official Statement is available, the Underwriter will send to any potential purchaser of the Refunding Bonds, upon request, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received.

The District will deliver a copy of the Official Statement by electronic means to the Underwriter within seven business days from the date hereof, signed by an Authorized District Representative, substantially in the form of the Preliminary Official Statement with such changes thereto as shall be approved by the Underwriter, which approval shall not be unreasonably withheld.

4. Representations and Agreements of the District. The District represents to and agrees with the Underwriter that, as of the date hereof and as of the date of the Closing:

(a) The District is a school district duly organized and validly existing under the Constitution and general laws of the State of California.

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(b) The District has full legal right, power and authority to enter into this Purchase Contract, to adopt the Resolution, to enter into the Paying Agent Agreement, the Escrow Agreement, and the Continuing Disclosure Certificate, and to observe and perform the District's covenants and agreements contained herein and therein.

(c) The District has duly adopted the Resolution in accordance with the laws of the State of California; the Resolution is in full force and effect and has not been amended, modified or rescinded, and all representations of the District set forth in the Resolution are true and correct; the District has duly authorized and approved the execution and delivery of, and the observance and performance by the District of its covenants and agreements contained in the Refunding Bonds, the Paying Agent Agreement, the Escrow Agreement and this Purchase Contract; and the District has complied, and will at the Closing be in compliance in all respects, with its obligations in connection with the issuance of the Refunding Bonds contained in this Purchase Contract, the Resolution, the Paying Agent Agreement, the Escrow Agreement and the Refunding Bonds.

(d) The District represents to the Underwriter that the Preliminary Official Statement has been "deemed final" by the District as of its date within the meaning of paragraph (a)(2) of Rule 15c2-12, except for the omission of some or all of such information the omission of which is permitted under Rule 15c2-12.

(e) The Preliminary Official Statement as of its date does not, and the Official Statement as of its date and as of the Closing Date will not, and if supplemented or amended, as of the date of any such supplement or amendment, will not, contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; excluding in each case any information contained therein relating to DTC or its book-entry only system; CUSIP numbers of the Refunding Bonds; information contained therein describing the investment policy of the County, its current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Treasurer-Tax Collector); and information provided by the Underwriter regarding the prices or yields at which the Refunding Bonds were re-offered to the public, as to all of which the District expresses no view.

(f) The District agrees that, for a period of 25 days after the end of the "underwriting period" (as defined in Rule 15c2-12), if any event of which it has actual knowledge occurs which might cause the information in the Official Statement as then in existence to contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading, the District shall promptly notify the Underwriter in writing of the circumstances and details of such event. If, as a result of such event or any other event, it is necessary, in the reasonable opinion of the Underwriter, to amend or supplement the Official Statement so that the Official Statement does not contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading, and if the Underwriter shall have so advised the District, the District shall forthwith cooperate with the Underwriter in the prompt preparation and furnishing to the Underwriter, at the expense of the District, of a

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reasonable number of copies of an amendment of or a supplement to the Official Statement, in form and substance satisfactory to the Underwriter, which will so amend or supplement the Official Statement so that, as amended or supplemented, it will not contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading. The District shall promptly advise the Underwriter of the commencement of any action, suit, proceeding, inquiry or investigation seeking to prohibit, restrain or otherwise affect the use of the Official Statement in connection with the offering, sale or distribution of the Refunding Bonds. Unless the Underwriter otherwise advises the District that the end of the underwriting period shall be another specified date, the end of the underwriting period shall be the Closing Date.

(g) The District will undertake, pursuant to the Paying Agent Agreement and a Continuing Disclosure Certificate, dated the Closing Date (the “Continuing Disclosure Certificate”) to provide certain annual financial information and notices of the occurrence of certain enumerated events. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the Official Statement. Except as disclosed in the Official Statement, in the preceding five years, the District has not failed to comply in all material respects with any previous undertakings pursuant to Rule 15c2-12.

(h) The District has, and has had, no financial advisory relationship with the Underwriter with respect to the Refunding Bonds, nor with any investment firm controlling, controlled by or under common control with the Underwriter.

(i) Between the date hereof and the Closing Date, without prior written notice to the Underwriter, the District will not have issued, nor will the County have issued in the name and on behalf of the District, any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.

(j) The District hereby agrees to take any and all actions as may be required by the County or otherwise necessary in order to arrange for the levy and collection of taxes, payment of the Refunding Bonds, and the deposit and investment of Refunding Bond proceeds. In particular, the District hereby agrees to provide to the Treasurer-Tax Collector a copy of the Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Refunding Bonds.

(k) No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Refunding Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except for such actions as may be necessary to qualify the Refunding Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Underwriter may reasonably request, or which have not been taken or obtained; provided, however, that the District shall not be required to subject itself to service of process in any jurisdiction in which it is not so subject as of the date hereof.

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(l) To the best knowledge of the District, the issuance of the Refunding Bonds, and the execution, delivery and performance of the Resolution, the Paying Agent Agreement, this Purchase Contract and the Refunding Bonds, and the compliance with the provisions hereof and thereof do not conflict with or constitute on the part of the District a violation of or default under, the Constitution of the State or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.

(m) As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices or of the titles of the officials of the District to such offices; or (ii) seeking to prohibit, restrain or enjoin the sale, issuance or delivery of any of the Refunding Bonds, or the application of the proceeds of the sale of the Refunding Bonds, or the collection or levy of taxes contemplated by the Resolution and available to pay the principal of and interest on the Refunding Bonds, or in any way contesting or affecting the validity or enforceability of the Refunding Bonds, the Resolution, the Paying Agent Agreement, Escrow Agreement or this Purchase Contract or contesting the powers of the District or its authority with respect to the Refunding Bonds, the Resolution, the Paying Agent Agreement, Escrow Agreement or this Purchase Contract or contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement; or (iii) in which a final adverse decision could (A) materially adversely affect the operations of the District or the consummation of the transactions contemplated by the Resolution, the Paying Agent Agreement or this Purchase Contract, (B) declare this Purchase Contract to be invalid or unenforceable in whole or in material part, or (C) adversely affect the exemption of the interest paid on the Refunding Bonds from California personal income taxation.

(n) Any certificates signed by any officer of the District and delivered to the Underwriter shall be deemed a representation and warranty by the District to the Underwriter, but not by the person signing the same, as to the statements made therein.

(o) The financial statements of the District contained in the Preliminary Official Statement and Official Statement fairly present the financial position and results of operations of the District as of the dates and for the periods therein set forth.

(p) The District hereby represents that it has not entered into any contract or agreement that would limit or restrict the District's ability to refund the Prior Bonds or enter into this Purchase Contract for the sale of the Refunding Bonds to the Underwriter.

5. Representations and Agreements of the Underwriter. The Underwriter represents to and agrees with the District that, as of the date hereof and as of the date of the Closing:

(a) The Underwriter is duly authorized to execute this Purchase Contract and to take any action under this Purchase Contract required to be taken by it, and the undersigned

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officer of the Underwriter is duly authorized to sign this Purchase Contract and to bind itself hereby.

(b) The Underwriter is in compliance with MSRB Rule G-37 with respect to the District, and is not prohibited thereby from acting as underwriter with respect to securities of the District.

(c) The Underwriter has, and has had, no financial advisory relationship with the District with respect to the Refunding Bonds, and no investment firm controlling, controlled by or under common control with the Underwriter has or has had any such financial advisory relationship.

(d) The Underwriter has reasonably determined that the District's undertaking pursuant to Sections 4(g) and 6(a)(8) hereof to provide continuing disclosure with respect to the Refunding Bonds is sufficient to effect compliance with Rule 15c2-12.

6. Conditions to Closing. (a) At or before Closing, and contemporaneously with the acceptance of delivery of the Refunding Bonds, the District will provide to the Underwriter:

(1) a certificate, signed by an official of the District, confirming to the Underwriter that the Preliminary Official Statement as of its date did not, and the Official Statement as of its date and at the time of Closing did not and does not, to the best of the knowledge of said official, contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made, not misleading, and that there has been no material adverse change in the financial condition or affairs of the District which would make it unreasonable for the purchaser of the Refunding Bonds to rely upon the Official Statement in connection with the resale of the Refunding Bonds; excluding in each case any information contained therein relating to DTC or its book-entry only system; CUSIP numbers of the Refunding Bonds; information contained therein describing the investment policy of the County, its current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Treasurer-Tax Collector); and information provided by the Underwriter regarding the prices or yields at which the Refunding Bonds were re-offered to the public, as to all of which the District expresses no view.

(2) a certificate, signed by an official of the County, confirming to the Underwriter that the Preliminary Official Statement as of its date did not, and the Official Statement as of its date and at the time of Closing did not and does not, to the best of the knowledge of said official, solely with respect to the information contained therein describing the County's investment policy, current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Treasurer-Tax Collector), contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made, not misleading.

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(3) a certificate, signed by an official of the District (or an opinion of counsel to the District), confirming to the Underwriter that, as of the date of this Purchase Contract and at the time of Closing, there is no litigation pending, with service of process completed, or, to the best of the knowledge of said person, threatened, concerning the validity of the Refunding Bonds, the levy of taxes to repay the Refunding Bonds or the application of tax proceeds to that purpose, the corporate existence of the District, or the entitlement of the officers of the District who have signed the Refunding Bonds and the various certificates and agreements of the District relating to the issuance and sale of Refunding Bonds, to their respective offices.

(4) a certificate or certificates, signed by an official of the District, confirming to the Underwriter that as of the Closing Date all of the representations of the District contained in this Purchase Contract are true, and that the Resolution is in full force and effect and has not been amended, modified or rescinded.

(5) the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel with respect to the issuance of the Refunding Bonds (“Bond Counsel”), addressed to the District, approving the validity of the Refunding Bonds, substantially in the form set forth as Appendix C to the Official Statement.

(6) a supplemental opinion of Bond Counsel in a form acceptable to the Underwriter, substantially in the form set forth as Appendix B herein.

(7) an opinion of Jones Hall, A Professional Law Corporation, counsel for the Underwriter (“Underwriter’s Counsel”), dated the date of Closing and addressed to the Underwriter, satisfactory in form and substance to the Underwriter.

(8) the receipt of the District or its agent confirming payment by the Underwriter of the Purchase Price of the Refunding Bonds.

(9) the duly executed Continuing Disclosure Certificate of the District, in substantially the form attached as Appendix D to the Preliminary Official Statement.

(10) a certified copy of the adopted Resolution.

(11) an executed copy of the Paying Agent Agreement.

(12) an executed copy of this Purchase Contract.

(13) an executed copy of the Official Statement.

(14) an executed copy of the Escrow Agreement.

(15) [reserved].

(16) a verification report of Causey Demgen & Moore, P.C., as verification agent, addressed to the Underwriter, in form and substance acceptable to Bond Counsel and Underwriter’s Counsel.

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(17) the letter of S&P Global Ratings and Moody's Investors Service, to the effect that such rating agencies have rated the Refunding Bonds "[__]" and "[__]," respectively (or such other equivalent rating as such rating agency may give), and that each such rating has not been revoked or downgraded.

(18) such additional opinions, certificates, and documents as Bond Counsel or the Underwriter may reasonably request to evidence the truth and correctness, as of the Closing Date, of the representations of the parties contained herein, and of the District contained in the Official Statement, and the due performance or satisfaction by the parties at or prior to such time of all agreements then to be performed and all conditions then to be satisfied.

(b) At or before Closing, and contemporaneously with the acceptance of delivery of the Refunding Bonds and the payment of the Purchase Price thereof, the Underwriter will provide to the District: the receipt of the Underwriter, in form satisfactory to the District and signed by an authorized officer of the Underwriter, confirming delivery of the Refunding Bonds to the Underwriter and the satisfaction or waiver of all conditions and terms of this Purchase Contract by the District, and confirming to the District that as of the Closing Date all of the representations of the Underwriter contained in this Purchase Contract are true, complete and correct in all material respects.

7. Termination. (a) *By District.* In the event of the District's failure to deliver the Refunding Bonds at the Closing, or inability of the District to satisfy the conditions to the obligations of the Underwriter contained herein (unless waived by the Underwriter), or if the obligations of the Underwriter shall be terminated for any reason permitted by this Purchase Contract, this Purchase Contract shall terminate.

(b) *By Underwriter.*

(1) *Excused.* The Underwriter may terminate this Purchase Contract, without any liability of the Underwriter therefor, by notification to the District if on or prior to the Closing Date any of the following shall have had a material adverse effect on the marketability or market price of the Refunding Bonds, in the reasonable opinion of the Underwriter, upon consultation with the District:

(A) There shall have occurred and be continuing the declaration of a general banking moratorium by any authority of the United States or the State of New York or the State of California;

(B) There shall be in force a general suspension of trading or other material restrictions not in force as of the date hereof on the New York Stock Exchange or other national securities exchange;

(C) Legislation shall have been enacted by the State of California which renders interest on the Refunding Bonds not exempt from State of California personal income taxes, which in the reasonable opinion of the Underwriter materially adversely affects the marketability or market price of the Refunding Bonds;

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(D) Legislation shall have been enacted, or a decision of a court of the United States shall have been rendered or any action shall have been taken by, or on behalf of, the Securities and Exchange Commission or any other governmental agency having jurisdiction in the subject matter which, in the opinion of Bond Counsel, has the effect of requiring the contemplated distribution of the Refunding Bonds to be registered under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or the Resolution or the Paying Agent Agreement to be qualified under the Trust Indenture Act of 1939, as amended;

(E) The New York Stock Exchange or other national securities exchange, or any governmental authority, shall impose and there shall be in effect, as to the Refunding Bonds or obligations of the general character of the Refunding Bonds, any material restrictions not now in force, or increase materially those now in force, with respect to the extension of credit by, or the charges to the net capital requirements of, underwriters;

(F) Congress shall have made a formal declaration of war, or the President of the United States shall have ordered a new major engagement in or escalation of military hostilities, or there shall have occurred a declared national or international emergency that interrupts or causes disorder to the operation of the financial markets in the United States;

(G) there shall have occurred or any notice shall have been given of any intended downgrade, suspension, withdrawal or negative change in credit watch status by any national credit agency currently rating the Refunding Bonds;

(H) Any event occurring, or information becoming known which, in the reasonable judgment of the Underwriter, makes untrue in any material adverse respect any statement or information set forth in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading;

(I) There shall have occurred any materially adverse change in the affairs or financial condition of the District; or

(J) Any fact or event shall exist or have existed that, in the Underwriter's judgment, requires or has required an amendment of or supplement to the Official Statement.

(2) *Unexcused.* In the event the Underwriter shall fail (other than for a reason permitted by this Purchase Contract) to pay for the Refunding Bonds upon tender of the Refunding Bonds at the Closing, the Underwriter shall have no right in or to the Refunding Bonds.

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8. Closing. At or before 9:00 a.m., California time, on [Closing Date], or at such other date and time as shall have been mutually agreed upon by the District and the Underwriter, the District will deliver or cause to be delivered to the Underwriter the Refunding Bonds in book-entry form duly executed by the District, together with the other documents described in Section 6(a) hereof; and the Underwriter will accept such delivery and pay the Purchase Price of the Refunding Bonds as set forth in Section 1 hereof in immediately available funds by federal funds wire, in an aggregate amount equal to such Purchase Price, plus accrued interest, if any, on the Refunding Bonds from the date thereof to the date of such payment, and shall deliver to the District the other documents described in Section 6(b) hereof, as well as any other documents or certificates Bond Counsel shall reasonably require.

Payment for the delivery of the Refunding Bonds as described herein shall be made to the Paying Agent on behalf of the District in San Francisco, California or at such other place as shall have been mutually agreed upon by the District and the Underwriter. The Refunding Bonds will be delivered through the facilities of DTC in New York, New York, or at such other place as shall have been mutually agreed upon by the District and the Underwriter. All other documents to be delivered in connection with the delivery of the Refunding Bonds shall be delivered at the offices of Orrick, Herrington & Sutcliffe LLP, San Francisco, California. Such payment and delivery is herein called the “Closing” and the date thereof the “Closing Date.”

9. [Reserved].

10. Expenses. (a) The District shall pay or cause to be paid the expenses incident to the performance of its obligations hereunder from the proceeds of the Refunding Bonds (or from any other source of available funds of the District), which expenses include, but are not limited to: (i) the cost of the preparation and reproduction of the Resolution, the Escrow Agreement and the Paying Agent Agreement; (ii) the fees and disbursements of the District’s municipal advisor with respect to the Refunding Bonds; (iii) the fees and disbursements of Bond Counsel and Disclosure Counsel; (iv) the costs of the preparation, printing and delivery of the Refunding Bonds; (v) the costs of the preparation, printing and delivery of the Preliminary Official Statement, the Official Statement, and any amendment or supplement thereto in the quantity requested by the Underwriter in accordance herewith; (vi) initial rating fee of S&P Global Ratings and Moody’s Investors Service; (vii) fees and expenses of the Paying Agent for the Refunding Bonds; (viii) fees and expenses of the Escrow Agent for the Refunding Bonds; (ix) fees of the Verification Agent; and (x) expenses for travel, lodging and meals relating to meetings connected to the authorization, sale, issuance and distribution of the Refunding Bonds including, without limitation, rating agency visits. The District acknowledges that it has had an opportunity, in consultation with such advisors as it may deem appropriate, if any, to evaluate and consider the fees and expenses being incurred as part of the issuance of the Refunding Bonds.

(b) All other costs and expenses incurred by the Underwriter as a result of or in connection with the purchase of the Refunding Bonds and their public offering and distribution shall be borne by the Underwriter, including, but not limited to (i) clearing house fees; (ii) DTC fees; (iii) CUSIP fees; (iv) fees required to be paid to the California Debt and Investment Advisory Commission (“CDIAC”); and (v) fees of counsel to the Underwriter,

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including costs or fees of qualifying the Refunding Bonds for offer and sale in various states chosen by the Underwriter and the costs or fees of preparing Blue Sky or legal investment memoranda to be used in connection therewith.

11. Notices. Any notice or other communication to be given under this Purchase Contract (other than the acceptance hereof as specified in the introductory paragraph hereof) may be given to the District by delivering the same in writing to the District at the address given below, and may be given to the Underwriter by delivering the same in writing to the address of the Underwriter set forth below, or such other address as the District or the Underwriter may designate by notice to the other parties.

To the District: San Dieguito Union High School District
710 Encinitas Boulevard
Encinitas, CA 92024
Attention: Associate Superintendent, Business Services

To the Underwriter: RBC Capital Markets, LLC
Two Embarcadero, Suite 1200
San Francisco, CA 94111
Attention: Katherine Jacobson

12. Governing Law. The validity, interpretation and performance of this Purchase Contract shall be governed by the laws of the State of California.

13. Parties in Interest. This Purchase Contract when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriter, and is solely for the benefit of the District and the Underwriter (including the successors or assigns thereof). No other person shall acquire or have any rights hereunder or by virtue hereof. All representations and agreements in this Purchase Contract of each of the parties hereto shall remain operative and in full force and effect, regardless of (a) delivery of and payment for the Refunding Bonds hereunder or (b) any termination of this Purchase Contract.

14. Headings. The headings of the paragraphs and Sections of this Purchase Contract are inserted for convenience of reference only and shall not be deemed to be a part hereof.

15. Effectiveness. This Purchase Contract shall become effective upon the execution of the acceptance hereof by the Authorized District Representative, and shall be valid and enforceable at the time of such acceptance.

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15. Counterparts. This Purchase Contract, for the purchase and sale of the San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable), may be executed in several counterparts, which together shall constitute one and the same instrument.

Respectfully submitted,

RBC CAPITAL MARKETS, LLC

By: _____
Authorized Signatory

Accepted: [Sale Date]
Time: _____ p.m. (Pacific Time)

SAN DIEGUITO UNION HIGH SCHOOL
DISTRICT

By: _____
Associate Superintendent, Business Services

APPENDIX A

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(County of San Diego, California)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)**

TERMS**Interest Rates:**

See attached Pricing Report from Underwriter as Schedule A.

Principal Payments:

See attached Pricing Report from Underwriter as Schedule A.

Terms of Redemption:

Optional Redemption. The Refunding Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Refunding Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to 100% of the principal amount of Refunding Bonds to be redeemed, without premium, together with interest accrued thereon to the date fixed for redemption.

[Mandatory Sinking Fund Redemption. The \$_____ Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking fund Redemption Date (August 1)	Principal Amount to be Redeemed
	\$

†

† Maturity.

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The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of \$5,000, by the amount of such Term Refunding Bond optionally redeemed prior to the mandatory sinking fund redemption date, if any.]

SCHEDULE A

Bond Pricing

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(County of San Diego, California)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)**

[To come]

APPENDIX B

PROPOSED FORM OF SUPPLEMENTAL OPINION OF BOND COUNSEL

[To come]

Form of
Paying Agent Agreement



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

www.sdttc.com

Dan McAllister
Treasurer-Tax Collector



PAYING AGENT AGREEMENT

THIS PAYING AGENT AGREEMENT (the "Agreement"), is entered into as of April 1, 2020, between *the San Dieguito Union High School District (the "District")*, and *the County of San Diego acting through the Office of the Treasurer-Tax Collector, San Diego County, California (the "County")*, as Paying Agent and Registrar.

RECITALS

WHEREAS the District has duly authorized and provided for the issuance of its Bonds, entitled the "San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable)" (the "Bonds") in an aggregate principal amount of \$_____. The Bonds will be issued as fully registered bonds without coupons;

WHEREAS the District will ensure that all things necessary to make the Bonds the valid obligations of the District, in accordance with their terms and the requirements of State of California ("State") law, will be done upon the issuance, sale and delivery thereof;

WHEREAS the District and the County wish to provide the terms under which the County will act as Paying Agent to pay the principal, redemption premium (if any), and interest on the Bonds, in accordance with the terms thereof, and under which the County will act as Registrar for the Bonds;

WHEREAS the County has agreed to serve in such capacities for and on behalf of the District and has full power and authority to perform and serve as Paying Agent and Registrar for the Bonds;

WHEREAS the District and the County have each authorized the execution and delivery of this Agreement; and all things necessary to make this Agreement a valid agreement have been done.

NOW, THEREFORE, it is mutually agreed as follows:

ARTICLE ONE

DEFINITIONS

Section 1.01. Definitions.

For all purposes of this Agreement except as otherwise expressly provided or unless the context otherwise requires:

"Bond" or "Bonds" means any one or all of the \$_____ in aggregate principal amount of bonds entitled "San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable)."

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“Bond Register” means the book or books of registration kept by the County in which are maintained the names and addresses of, and principal amounts registered to, each Registered Owner.

“Bond Resolution” means the Resolution of the District pursuant to which the Bonds were issued.

“County” means the Office of the Treasurer–Tax Collector, County of San Diego, California.

“District” means San Dieguito Union High School District.

“District Request” means a written request signed in the name of the District and delivered to the County.

“DTC” or “Depository” means The Depository Trust Company, New York, New York, a limited purpose trust company organized under the laws of the State of New York in its capacity as securities depository for the Bonds.

“Fiscal Year” means the fiscal year of the District ending on June 30 of each year.

“Paying Agent” means the County when it is performing the function of paying agent for the Bonds.

“Person” means any individual, corporation, partnership, joint venture, association, joint stock company, trust, unincorporated organization or government or any agency or political subdivision of a government or any entity whatsoever.

“Registered Owner” means a Person in whose name a Bond is registered in the Bond Register.

“Registrar” means the County when it is performing the function of registrar, authentication agent and/or transfer agent for the Bonds.

ARTICLE TWO

APPOINTMENT OF COUNTY AS PAYING AGENT AND REGISTRAR

Section 2.01. Appointment and Acceptance.

The District hereby appoints the County to act as Paying Agent with respect to the Bonds, to pay, or to provide for payment, to the Registered Owners in accordance with the terms and provisions of this Agreement, the Bond Resolution, and the Bonds, the principal of, redemption premium (if any), and interest on all or any of the Bonds.

The District hereby appoints the County as Registrar with respect to the Bonds. As Registrar, the County shall keep and maintain for and on behalf of the District books and records as to the ownership of the Bonds and with respect to the transfer and exchange thereof as provided herein and in the Bond Resolution.

The County hereby accepts its appointment, and agrees to act as Paying Agent and Registrar.

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Section 2.02. Compensation.

As compensation for the County's services as Paying Agent and Registrar, the District hereby agrees to pay the County the fees and amounts set forth in Exhibit A.

In addition, the District agrees to reimburse the County, upon its request, for all reasonable and necessary out-of-pocket expenses, disbursements, and advances, including without limitation the reasonable fees, expenses, and disbursements of its agents and attorneys made or incurred by the County in connection with entering into and performing under this Agreement, and in connection with investigating and defending itself against any claim or liability in connection with its performance hereunder.

ARTICLE THREE

PAYING AGENT

Section 3.01. Duties of Paying Agent.

As Paying Agent, the County, provided sufficient collected funds have been provided to it for such purpose by or on behalf of the District, shall pay on behalf of the District the principal of, redemption premium (if any), and interest on each Bond in accordance with the provisions of the Bond Resolution and the Bonds.

As long as DTC is the registered owner of the Bonds and DTC's book-entry method is used for the Bonds, the Paying Agent will send any notice of redemption or other notices to owners only to DTC.

Section 3.02. Payment Dates.

The District hereby instructs the County to pay the principal of, redemption premium (if any), and interest on the Bonds on the dates specified in the Bonds.

ARTICLE FOUR

REGISTRAR

Section 4.01. Initial Delivery of Bonds.

The Bonds will be initially authenticated, registered and delivered through DTC's book-entry system to or upon the order of the purchaser designated by the District as one Bond for each maturity. If the Bonds are not to be issued through DTC's book-entry system and if such purchaser delivers a written request to the County not later than five business days prior to the date of initial delivery, the County will, on the date of initial delivery, deliver Bonds of authorized denominations, registered in accordance with the instructions in such written request.

Section 4.02. Duties of Registrar.

The County shall provide for the proper registration of transfer, exchange and replacement of the Bonds. Every Bond surrendered for transfer or exchange shall be duly endorsed or be accompanied by a written instrument of transfer, the signature of which has been guaranteed by an eligible guarantor

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institution, in a form acceptable to the County, duly executed by the Registered Owner thereof or his or her attorney duly authorized in writing. The Registrar may request any supporting documentation it deems necessary or appropriate to effect a re-registration.

Any Bond may be exchanged for Bonds of the same series of like tenor, maturity and principal amount upon presentation and surrender at the principal office of the Paying Agent together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent.

Section 4.03. Unauthenticated Bonds.

If the Bonds are not DTC book-entry bonds, the District shall provide to the County on a continuing basis, an adequate inventory of unauthenticated Bonds to facilitate transfers. The County agrees that it will maintain such unauthenticated Bonds in safekeeping.

Section 4.04. Form of Bond Register.

The County as Registrar will maintain its records as Bond Registrar in accordance with the County's general practices and procedures in effect from time to time. The County as Paying Agent will keep or cause to be kept at its principal office sufficient books for the registration and transfer of the Bonds, which upon reasonable notice shall be open to inspection by the District.

Section 4.05. Reports.

The District may request the information in the Bond Register at any time the County is customarily open for business, provided that reasonable time is allowed for the County to provide an up-to-date listing and to convert the information into written form.

The County will not release or disclose the content of the Bond Register to any person other than to the District at its written request, except upon receipt of a subpoena or court order or as may otherwise be required by law. Upon receipt of a subpoena or court order the County will notify the District.

Section 4.06. Cancelled Bonds.

All Bonds surrendered for payment, redemption, transfer, exchange, or replacement, if surrendered to the County, shall be promptly cancelled by it and, if surrendered to the District, shall be delivered to the County and, if not already cancelled, shall be promptly cancelled by the County. The District may at any time deliver to the County for cancellation any Bonds previously authenticated and delivered which the District may have acquired in any manner whatsoever, and all Bonds so delivered shall be promptly cancelled by the County. All cancelled Bonds shall be held by the County for its retention period then in effect and shall thereafter be destroyed and evidence of such destruction furnished to the District upon its written request.

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THE COUNTY

Section 5.01. Duties of County.

The County undertakes to perform the duties set forth herein. No implied duties or obligations shall be read into this Agreement against the County. The County hereby agrees to use the funds deposited with it for payment of the principal of, redemption premium (if any), and interest on the Bonds to pay the same as it shall become due and further agrees to establish and maintain such accounts and funds as may be required for the County to function as Paying Agent.

Section 5.02. Reliance on Documents, Etc.

The County may conclusively rely, as to the truth of the statements and correctness of the opinions expressed therein, on certificates or opinions furnished to the County by the District.

No provision of this Agreement shall require the County to expend or risk its own funds or otherwise incur any financial liability for performance of any of its duties hereunder, or in the exercise of any of its rights or powers.

The County may rely, or be protected in acting or refraining from acting, upon any resolution, certificate, statement, instrument, opinion, report, notice, request, direction, consent, order, bond, note, security or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The County need not examine the ownership of any Bond, but shall be protected in acting upon receipt of Bonds containing an endorsement or instruction of transfer or power of transfer which appears on its face to be signed by the Registered Owner or agent of the Registered Owner.

The County has no responsibility or liability for any aspects of the records relating to or payments made on account of beneficial ownership, or for maintaining, supervising or reviewing any records relating to beneficial ownership or interest on the Bonds.

The County may consult with counsel, and the written advice or opinion of counsel shall be full authorization and protection with respect to any action taken, suffered or omitted by it hereunder in good faith and reliance thereon.

The County may exercise any of the powers hereunder and perform any duties hereunder either directly or by or through agents or attorneys and shall not be liable for the actions of such agent or attorney if appointed by it with reasonable care.

Section 5.03. Recitals of District.

The recitals contained in the Bond Resolution and the Bonds shall be taken as the statements of the District, and the County assumes no responsibility for their correctness.

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Section 5.04. May Own Bonds.

The County, in its individual or any other capacity, may become the owner or pledgee of Bonds with the same rights it would have if it were not the Paying Agent and Registrar for the Bonds.

Section 5.05. Money Held by County.

Money held by the County hereunder need not be segregated from other funds. Money held hereunder will be deposited in the District's interest and sinking fund and invested in the County investment pool and invested by the County Treasurer pursuant to its duties as Treasurer prior to the principal and interest payment dates of the Bonds and the District is entitled to receive interest earnings on such funds.

Any money deposited with or otherwise held by the County for the payment of the principal, redemption premium (if any), or interest on any Bond and remaining unclaimed for one year after such deposit will be paid by the County to the District, and the District and the County agree that the Registered Owner of such Bond shall thereafter look only to the District for payment thereof, and that all liability of the County with respect to such moneys shall thereupon cease.

Section 5.06. Other Transactions.

The County may engage in or be interested in any financial or other transaction with the District.

Section 5.07. Interpleader.

The District and the County agree that the County may seek adjudication of any adverse claim, demand, or controversy over its person as well as funds on deposit, in a court of competent jurisdiction. The District and the County further agree that the County has the right to file an action in interpleader in any court of competent jurisdiction to determine the rights of any person claiming any interest herein.

Section 5.08. Indemnification.

The District shall indemnify the County, its officers, directors, employees and agents ("Indemnified Parties") for, and hold them harmless against any loss, cost, claim, liability or expense arising out of or in connection with the County's acceptance or administration of the County's duties hereunder or under the Bond Resolution (except any loss, liability or expense as may be adjudged by a court of competent jurisdiction to be attributable to the County's negligence or willful misconduct), including the cost and expense (including its counsel fees) of defending itself against any claim or liability in connection with the exercise or performance of any of its powers or duties under this Agreement. Such indemnity shall survive the termination or discharge of this Agreement or discharge of the Bonds.

ARTICLE SIX

MISCELLANEOUS PROVISIONS

Section 6.01. Amendment.

This Agreement may be amended only by an agreement in writing signed by both of the parties hereto.

Section 6.02. Assignment.

This Agreement may not be assigned by either party without the prior written consent of the other party.

Section 6.03. Notices.

Any request, demand, authorization, direction, notice, consent, waiver or other document provided or permitted hereby to be given or furnished to the District or the County shall be mailed or delivered to the District or the County, respectively, at the address shown herein, or such other address as may have been given by one party to the other by fifteen (15) days written notice.

Section 6.04. Effect of Headings.

The Article and Section headings herein are for convenience of reference only and shall not affect the construction hereof.

Section 6.05. Successors and Assigns.

All covenants and agreements herein by the District and the County shall bind their successors and assigns, whether so expressed or not.

Section 6.06. Severability.

If any provision of this Agreement shall be determined to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions hereof shall not in any way be affected or impaired thereby.

Section 6.07. Benefits of Agreement.

Nothing herein, express or implied, shall give to any Person, other than the parties hereto and their successors hereunder, any benefit or any legal or equitable right, remedy or claim hereunder.

Section 6.08. Entire Agreement.

This Agreement and the terms of the Bonds set forth in the Bonds and the Bond Resolution constitute the entire agreement between the parties hereto relative to the County acting as Paying Agent and Registrar.

Section 6.09. Counterparts.

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute one and the same Agreement.

Section 6.10. Term and Termination.

This Agreement shall be effective from and until the final payment of principal of and interest on the Bonds or until the County resigns; whichever occurs first. The County may resign at any time and be discharged of its duties and obligations by giving written notice thereof to the District. If the County resigns,

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prior to the effective date of the resignation, the County shall appoint a successor Paying Agent and Registrar. A successor Paying Agent shall be appointed by the County Treasurer. In the event of resignation of the County as Paying Agent and Registrar, upon receipt of moneys representing the principal and interest on the Bonds, the successor Paying Agent shall be responsible for the actual payment to the bondholders and cancellation of any bonds or coupons. The provisions of Section 5.08 hereof shall survive and remain in full force and effect following the termination of this Agreement.

Section 6.11. Governing Law.

This Agreement shall be construed in accordance with and shall be governed by the laws of the State of California.

Section 6.12. Documents to be Filed with County.

At the time of the County's appointment as Paying Agent and Registrar, the District shall file with the County the following documents: (a) certified copies of the Bond Resolution and specimen Bonds; (b) a copy of the opinion of bond counsel provided to the District in connection with the issuance of the Bonds; (c) a District Request containing written instructions to the County with respect to the issuance and delivery of the Bonds, including the name of the Registered Owners and the denominations of the Bonds; (d) a Closing Memorandum Addendum, to be reviewed by bond counsel, providing instructions to the County for the deposit of all bond proceeds; and (e) within 90 days of the date hereof, a transcript of proceedings prepared for the Bonds.

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IN WITNESS WHEREOF, the District has caused this Paying Agent Agreement to be signed in its name by its representative thereunto duly authorized, and the County has caused this Paying Agent Agreement to be signed in its name by its officer thereunto duly authorized, all as of the day and year first above written.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

By _____
Authorized Representative

**COUNTY OF SAN DIEGO, OFFICE OF THE
TREASURER-TAX COLLECTOR OF THE COUNTY OF
SAN DIEGO, CALIFORNIA, as Paying Agent**

By _____
Treasurer-Tax Collector or Designee

APPROVED AS TO FORM:

By _____
Chief Deputy County Counsel

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EXHIBIT A PAYING AGENT FEE SCHEDULE

Service Type	Fee	Frequency
Fee for each bond series	\$1,500	At closing and annually
Fee for each additional subseries	\$500	At closing and annually

Note: The District is responsible for any extraordinary costs associated with paying agent activities as provided in Section 2.02. The District will be notified of any extraordinary costs.

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Form of
Escrow Agreement

ESCROW AGREEMENT

by and between the

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

and

U.S. BANK NATIONAL ASSOCIATION,
as Escrow Agent

Dated as of April 1, 2020

RELATING TO:

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
2013 GENERAL OBLIGATION BONDS
(ELECTION OF 2012), SERIES A-2 (TAX-EXEMPT)

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SCHEDULE I ESCROW SECURITIES

SCHEDULE II SCHEDULE OF BONDS TO BE REFUNDED

SCHEDULE III SCHEDULE OF ESCROW REQUIREMENTS

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ESCROW AGREEMENT

This ESCROW AGREEMENT (the “Escrow Agreement”), dated as of April 1, 2020, is by and between the SAN DIEGUITO UNION HIGH SCHOOL DISTRICT (the “District”), a school district duly organized and existing under the Constitution and laws of the State of California, and U.S. BANK NATIONAL ASSOCIATION (the “Escrow Agent”), a national banking association duly organized and existing under the laws of the United States of America, being qualified to accept and administer the trust hereby created, executed and delivered by the District pursuant to a resolution adopted by the Board of Trustees of the District on February 27, 2020 (the “Refunding Bonds District Resolution”).

WITNESSETH:

WHEREAS, pursuant to the Refunding Bonds District Resolution and the Paying Agent Agreement dated as of April 1, 2020 (the “Paying Agent Agreement”), between the District and the County of San Diego, California (the “County”) through the office of the Treasurer-Tax Collector (the “Treasurer-Tax Collector”) of the County, as paying agent (the “Paying Agent”), the District has duly issued \$[Par Amount] principal amount of the San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the “Refunding Bonds”), for the purpose, among others, of providing funds for the defeasance and redemption of a portion of the outstanding bonds of the District issued as the San Dieguito Union High School District 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt) (the “2013 Bonds”);

WHEREAS, the refunded portion of the 2013 Bonds, as identified in Schedule II attached hereto will be defeased and redeemed pursuant to the terms thereof and pursuant to the Resolution, adopted on February 7, 2013 and Paying Agent Agreement, dated as of April 1, 2013, by and between the District and the County, as paying agent (collectively, the “Prior Documents”), under which such Prior Bonds were issued;

WHEREAS, U.S. Bank National Association, is acting hereunder as escrow agent with respect to the Prior Bonds to be defeased, and in such capacity is herein referred to as the “Escrow Agent”;

WHEREAS, the Refunding Bonds District Resolution provides for the deposit in the Escrow Fund (established pursuant to Section 1 hereof) of certain of the proceeds of the Refunding Bonds; and

WHEREAS, the District has deposited in such Escrow Fund cash, sufficient, as certified by a certified public accountant licensed to practice in the State of California, to pay the amounts required pursuant to Section 3;

NOW, THEREFORE, the District and the Escrow Agent hereby agree as follows (capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Refunding Bonds District Resolution):

Section 1. Establishment, Funding and Maintenance of Escrow Fund. The Escrow Agent hereby agrees to establish and maintain a fund until all of the Prior Bonds have

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been paid as provided herein, designated as the “Escrow Fund,” and to hold the securities, investments and moneys therein at all times as a special fund and separate trust account. All securities, investments and moneys in the Escrow Fund are hereby irrevocably pledged, subject to the provisions of Section 2 and Section 6 hereof, to secure the payment of the Prior Bonds. On the date of delivery, [Closing Date] (the “Closing Date”), of the Refunding Bonds, the District has caused to be delivered \$[Escrow Deposit] from the proceeds of the Refunding Bonds of the District to the Escrow Agent and the Escrow Agent shall deposit the sum of \$[Escrow Deposit] in the Escrow Fund.

Section 2. Investment of Money in the Escrow Fund.

(a) The Escrow Agent shall invest \$[Escrow Securities] in the Escrow Securities described in Schedule I and hold the remainder of \$[Cash] in the Escrow Fund in cash. Except as set forth below, the Escrow Agent shall not reinvest any cash portion of the Escrow Fund; provided, however, that such reinvestment will not result in the breach of any covenant of the District contained in the Prior Documents or the Paying Agent Agreement, the Escrow Agent may reinvest, at the written direction of the District, any cash portion of the Escrow Fund in escrow securities. Any such reinvestment shall be made in Escrow Securities the principal of and interest on which are payable at such times and in such amounts as will be sufficient (together with the other securities, investments and moneys in the Escrow Fund) to pay the Prior Bonds in accordance with Section 3 and consistent with the then-currently applicable report of a certified public accountant licensed to practice in the State of California, delivered with respect to the Escrow Fund. The Escrow Agent shall not be liable or responsible for any loss resulting from any investment made pursuant to this Escrow Agreement and in full compliance with the provisions hereof.

(b) If the Escrow Agent learns that the Department of the Treasury or the Bureau of Fiscal Service will not, for any reason, accept a subscription of state and local government series securities (“SLGS”) that is to be submitted pursuant to this Escrow Agreement, the Escrow Agent shall promptly request alternative written investment instructions from the District with respect to funds which were to be invested in SLGS. The Escrow Agent shall follow such instructions and, upon the maturity of any such alternative investment, the Escrow Agent shall hold such funds uninvested and without liability for interest until receipt of further written instructions from the District. In the absence of investment instructions from the District, the Escrow Agent shall not be responsible for the investment of such funds or interest thereon. The Escrow Agent may conclusively rely upon the District’s selection of an alternative investment as a determination of the alternative investment’s legality and suitability and shall not be liable for any losses related to the alternative investments or for compliance with any yield restriction applicable thereto.

Section 3. Payment and Redemption of Prior Bonds. The District hereby irrevocably directs the Escrow Agent, and the Escrow Agent hereby agrees, to collect and deposit in the Escrow Fund the principal of and interest on all Escrow Securities held for the account of the Escrow Fund. The Escrow Agent shall wire such amounts to the Paying Agent pursuant to Schedule III and in accordance with the wiring instructions set forth in Schedule IV, and the Paying Agent shall promptly, as such principal and interest become due, and apply such principal and interest, together with other moneys and the principal of and interest on the Prior

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Bonds, together with redemption premium thereon, on August 1, 2023. Upon retirement or redemption or prepayment of all of the Prior Bonds, the Escrow Agent shall transfer any moneys or securities remaining in the Escrow Fund, to the extent not required for any fees or expenses of the Escrow Agent, to the Interest and Sinking Fund of the District (held by the Treasurer-Tax Collector of the County of San Diego), for payment of the Refunding Bonds or any other bonds of the District payable from said fund.

The maturity schedule of the Prior Bonds to be redeemed is set forth in Schedule II.

Section 4. Notice of Redemption. The District hereby irrevocably requests the Paying Agent for the Prior Bonds to give the Redemption Notice for the Prior Bonds no later than 20 days prior to the Redemption Date and to provide a copy of such notice to the District at the time such notice is given, providing for the redemption of the Prior Bonds on August 1, 2023, and requests that the Paying Agent confirm that it has given the notice of the redemption of such Prior Bonds scheduled to occur as described in Section 3, in the time, form and manner specified by the Prior Documents, and the District will cause its dissemination agent to file such notice as required by the Continuing Disclosure Certificate, dated as of April 11, 2013 relating to the Prior Bonds.

Section 5. Possible Deficiencies. If at any time the Escrow Agent shall have actual notice that the moneys in any of the Escrow Fund, including the anticipated proceeds of the Escrow Securities, will not be sufficient to make all payments required by Section 3 hereof from such Escrow Fund, the Escrow Agent shall notify the District, the Paying Agent and the Treasurer-Tax Collector in writing as soon as reasonably practicable of such fact and the amount of such deficiency. The Escrow Agent shall in no manner be responsible for any deficiencies in the Escrow Fund, other than as a result of its own negligence or willful misconduct. The Escrow Agent may conclusively rely on the report of a nationally recognized firm of independent certified public accountants delivered with respect to each fund as to the sufficiency of the principal of and interest on the securities to pay interest on and principal and redemption price of the Prior Bonds in accordance with Section 3.

Section 6. Unclaimed Moneys. Any moneys held by the Escrow Agent for the payment and discharge of the Prior Bonds which remain unclaimed by August 1, 2023 shall be transferred to the Treasurer-Tax Collector for deposit to the Interest and Sinking Fund of the District for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys shall be transferred to the general fund of the District as provided and permitted by law.

Section 7. Substitution of Securities. Upon the written request of the District, subject to the conditions and limitations hereinafter set forth and applicable government rules and regulations, the Escrow Agent shall sell, redeem or otherwise dispose of the securities in the Escrow Fund, if there are substituted therefor, from the proceeds of such securities, other Escrow Securities as hereinafter provided. The District will not exercise any powers which would have the effect of causing any of the Refunding Bonds to be "arbitrage bonds" as defined in Section 148 of the Internal Revenue Code of 1986 and the regulations of the United States

Department of the Treasury issued thereunder. The Escrow Agent shall dispose of the securities in the Escrow Fund and purchase substitute Escrow Securities only upon receipt of --

(a) a written report of a certified public accountant, licensed to practice in the State of California, to the effect that the substitute Escrow Securities will mature in such principal amounts and earn interest in such amounts and at such times so that sufficient moneys will be available to pay, as the same become due, to and including the redemption dates set forth in Section 3, all principal, premium, if any, and interest on the Prior Bonds; and

(b) an unqualified legal opinion of nationally recognized bond counsel to the effect that such disposition of the securities in the Escrow Fund and purchase of substitute Escrow Securities will not cause the Refunding Bonds or the corresponding Prior Bonds to be "arbitrage bonds" as defined in Section 148(f) of the Internal Revenue Code of 1986 and the regulations of the United States Department of the Treasury issued thereunder.

Section 8. Fees and Expenses of Escrow Agent. The District, by this Escrow Agreement, agrees to pay amounts equal to the reasonable fees and expenses of the Escrow Agent incurred as a result of this Escrow Agreement and the acceptance thereof by the Escrow Agent; provided, however, that in no event shall such fees or expenses incurred by the Escrow Agent be deducted from, or constitute a lien against, the Escrow Fund until the retirement or redemption of the Prior Bonds pursuant to Section 3 hereof.

Section 9. Liabilities and Obligations of Escrow Agent. (a) The Escrow Agent shall have no obligation to make any payments or disbursement of any type or incur any financial liability in the performance of its duties under this Escrow Agreement unless the District shall have deposited sufficient funds therefor with the Escrow Agent. The Escrow Agent may rely and shall be protected in acting upon the written instructions of the District and its officers and agents relating to any matter or action as Escrow Agent under this Escrow Agreement.

(b) The District, to the extent permitted by law, covenants to indemnify and hold harmless the Escrow Agent against any loss, liability, claim, cost, suit, judgment or expense, including legal fees and expenses, incurred in connection with the performance of any of its duties hereunder, except the Escrow Agent shall not be indemnified against any loss, liability, claim, cost, suit, judgment or expense resulting from its negligence or willful misconduct.

(c) The Escrow Agent may consult with counsel of its own choice (which may be counsel to the District) and the opinion of such counsel shall be full and complete authorization to take or suffer in good faith any action in accordance with such opinion of counsel.

(d) The recitals contained herein shall be taken as the statements of the District, and the Escrow Agent assumes no responsibility for their correctness.

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(e) The Escrow Agent shall not be liable for the accuracy of any calculations provided as to the sufficiency of the moneys or Escrow Securities deposited with it to pay the principal of or interest on the Refunding Bonds or the principal of or interest or redemption premiums, if any, on the Prior Bonds.

(f) The Escrow Agent shall not be liable for any action or omission of the District or the Paying Agent under this Escrow Agreement, the Prior Documents, the Refunding Bonds District Resolution or the Paying Agent Agreement.

(g) Whenever in the administration of this Escrow Agreement, the Escrow Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of negligence or willful misconduct on the part of the Escrow Agent, be deemed to be conclusively proved and established by a certificate of an authorized representative of the District, and such certificate shall, in the absence of negligence or willful misconduct on the part of the Escrow Agent, be full warrant to the Escrow Agent for any action taken or suffered by it in good faith under the provisions of this Escrow Agreement.

(h) The Escrow Agent may conclusively rely, as to the truth or accuracy of the statements and correctness of the opinions and calculations provided, and shall be protected and indemnified, in acting, or refraining from acting, upon any written notice (including notice given by electronic means), instruction, request, certificate, document or opinion furnished to the Escrow Agent signed or presented by the proper party, and it need not investigate any fact or matter stated in such notice, instruction, request, certificate or opinion.

(i) The Escrow Agent may at any time resign by giving written notice to the District of such resignation. The District shall promptly appoint a successor Escrow Agent by the resignation date. Resignation of the Escrow Agent will be effective only upon acceptance of appointment by a successor Escrow Agent. If the District does not appoint a successor within 90 days of having receipt of such notice from the Escrow Agent, the Escrow Agent may petition any court of competent jurisdiction for the appointment of a successor Escrow Agent, which court may thereupon, after such notice, if any, as it may deem proper and prescribe, and as may be required by law, appoint a successor Escrow Agent. After receiving a notice of resignation of an Escrow Agent, the District may appoint a temporary Escrow Agent to replace the resigning Escrow Agent until the District appoints a successor Escrow Agent. Any such temporary Escrow Agent so appointed by the District shall immediately and without further act be replaced by the successor Escrow Agent so appointed.

(j) The Escrow Agent undertakes to perform such duties and only such duties as are specifically set forth in this Escrow Agreement, and no implied covenants or obligations shall be read into this Escrow Agreement against the Escrow Agent. Neither the Escrow Agent nor any of its officers, directors, employees or agents shall be liable for any action taken or omitted under this Escrow Agreement or in connection herewith except to the extent caused by the Escrow Agent's negligence or willful misconduct, as determined by the final judgment of a court of competent jurisdiction, no longer subject to appeal or review. The Escrow Agent may execute any of the trusts or powers hereunder or perform any duties hereunder either directly or by or through agents, attorneys, custodians or nominees appointed with due care, and shall not be

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responsible for any willful misconduct or negligence on the part of any agent, attorney, custodian or nominee so appointed. Anything in this Escrow Agreement to the contrary notwithstanding, in no event shall the Escrow Agent be liable for special, indirect, punitive or consequential loss or damage of any kind whatsoever (including but not limited to lost profits), even if the Escrow Agent has been advised of the likelihood of such loss or damage and regardless of the form of action.

The Escrow Agent shall not be liable to the parties hereto or deemed in breach or default hereunder if and to the extent its performance hereunder is prevented by reason of force majeure. The term “force majeure” means an occurrence that is beyond the control of the Escrow Agent and could not have been avoided by exercising due care. Force majeure shall include acts of God, terrorism, war, riots, strikes, fire, floods, earthquakes, epidemics or other similar occurrences.

(k) The Escrow Agent will furnish the District and the Paying Agent periodic cash transaction statements which include detail for all investment transactions effected by the Escrow Agent or brokers selected by the District or any investment advisor. Upon the District’s and the Paying Agent’s election, such statements will be delivered via the Escrow Agent’s Online Trust and Custody service and upon electing such service, paper statements will be provided only upon request. The District waives the right to receive brokerage confirmations of security transactions effected by the Escrow Agent as they occur, to the extent permitted by law, the District further understands that trade confirmations for securities transactions effected by the Escrow Agent will be available upon request and at no additional cost and other trade confirmations may be obtained from the applicable broker.

Section 10. Merger or Consolidation. Any company into which the Escrow Agent may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any company to which the Escrow Agent may sell or transfer all or substantially all of its corporate trust business shall be the successor to such Escrow Agent, without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding.

Section 11. Amendment. This Escrow Agreement may not be revoked or amended by the parties hereto unless there shall first have been filed with the District and the Escrow Agent (i) a written opinion of nationally recognized bond counsel stating that such amendment will not adversely affect the exclusion from gross income for federal income tax purposes of interest evidenced by the Prior Bonds, (ii) unless such amendment is not materially adverse to the interests of the registered owners of the Prior Bonds, as evidenced by an opinion of counsel or the written consent of all the registered owners of the Prior Bonds and the Refunding Bonds then outstanding.

Section 12. Notices. All notices and communications hereunder shall be in writing and shall be deemed to be duly given if received or sent by first class or overnight mail, as follows. Any written instruction given hereunder may be given by fax or other electronic means.

If to the District:

San Dieguito Union High School District
710 Encinitas Blvd.
Encinitas, CA 92024
Attention: Associate Superintendent, Business Services
Telephone: (760) 753-6491
Email: tina.douglas@sduhsd.net

If to the Escrow Agent:

U.S. Bank National Association
633 W. 5th Street
Los Angeles, CA 90071
Attention: Global Corporate Trust
Fax: 213-615-6197

If to the Paying Agent:

County of San Diego
Office of the Treasurer-Tax Collector
1600 Pacific Highway
San Diego, CA 92101
Attention: Kristine Gachalian
Telephone: (619) 531-5692
Email: Kristine.Gachalian@sdcounty.ca.gov

Section 13. Severability. If any section, paragraph, sentence, clause or provision of this Escrow Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, sentence, clause or provision shall not affect any of the remaining provisions of this Escrow Agreement.

Section 14. Governing Law. This Escrow Agreement shall be construed and governed in accordance with the laws of the State of California.

Section 15. Termination. This Escrow Agreement shall terminate when moneys have been withdrawn from the Escrow Fund in a sufficient amount to pay the Prior Bonds in accordance with Section 3 of this Escrow Agreement. Upon such termination, all moneys remaining in the Escrow Fund, after payment of amounts due to the Escrow Agent, shall be transferred to the Treasurer-Tax Collector for deposit in the Interest and Sinking Fund of the District.

Upon payment of the Prior Bonds, and upon payment of all fees, expenses and charges of the Escrow Agent as described above, this Escrow Agreement shall terminate and the Escrow Agent shall be discharged from any further obligation or responsibility hereunder.

Section 16. Execution. This Escrow Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all together shall constitute but one and the same agreement.

IN WITNESS WHEREOF, the District and the Escrow Agent have caused this Escrow Agreement to be executed each on its behalf as of the day and year first above written.

SAN DIEGUITO UNION HIGH SCHOOL
DISTRICT

By: _____
Authorized District Representative

U.S. BANK NATIONAL ASSOCIATION, as
Escrow Agent

By: _____
Authorized Officer

Acknowledged:

COUNTY OF SAN DIEGO, through the
Office of the Treasurer-Tax Collector, as
Paying Agent

By: _____
Authorized Officer

SCHEDULE I
ESCROW SECURITIES

1. CASH in the amount of \$[Cash].
2. Securities as shown in the schedules below:

[To come]

SCHEDULE II**SCHEDULE OF BONDS TO BE REFUNDED****2013 GENERAL OBLIGATION BONDS
(ELECTION OF 2012), SERIES A-2 (TAX-EXEMPT)**

Redemption Date: August 1, 2023

Maturity Date (August 1)	Principal Amount	Interest Rate	CUSIP No. (797508)
2024	\$ 3,850,000	5.000%	FC7
2025	4,510,000	5.000	FD5
2026	4,900,000	5.000	FE3
2027	5,435,000	5.000	FF0
2028	5,900,000	4.000	FG8
2029	6,410,000	4.000	FH6
2030	7,195,000	4.000	FJ2
2031	8,040,000	4.000	FK9
2032	8,960,000	4.000	FL7
2033	9,935,000	4.000	FM5
2038*	66,965,000	4.000	FN3

* Term Bond

SCHEDULE III

SCHEDULE OF ESCROW REQUIREMENTS

Payments to be made to Paying Agent:

Date	Amount
-------------	---------------

To be made pursuant to wiring instructions set forth in Schedule IV.

SCHEDULE IV

PAYING AGENT WIRING INSTRUCTIONS



TREASURER-TAX COLLECTOR

**COUNTY ADMINISTRATION CENTER • 1600 PACIFIC HIGHWAY, ROOM 112
SAN DIEGO, CALIFORNIA 92101-2475 • (619) 531-5225 FAX (619) 595-4605**

website: <http://www.sdtreastax.com>

Wire Instructions:

County of San Diego – Treasurer/Tax Collector

BANK NAME:	JP Morgan Chase Bank
BANK LOCATION:	JP Morgan, New York, NY 10004
ABA. NO.:	021000021
ACCT. NO.	308825279
BENEFICIARY:	County of San Diego-Treasury Account
TYPE OF ACCOUNT:	Checking
BANK CONTACT:	Marilyn K. Hardney, (602) 221-1036

Form of
OFFICIAL STATEMENT

(Preliminary)

Includes as Appendix D the form of
Continuing Disclosure Certificate

PRELIMINARY OFFICIAL STATEMENT DATED MARCH __, 2010

ITEM 10d

NEW ISSUE -- FULL BOOK-ENTRYRATING: Moody's: "____"
See "RATING"

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended. Bond Counsel expresses no opinion regarding any other tax consequences relating to the ownership or disposition of, or the amount, accrual, or receipt of interest on, the Bonds. See "TAX MATTERS."



\$ _____*

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(COUNTY OF SAN DIEGO, CALIFORNIA)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)**

Dated: Date of Delivery**Due: August 1, as shown on inside front cover**

This cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire official statement to obtain information essential to the making of an informed investment decision. Capitalized terms used in this cover page and not otherwise defined shall have the meanings set forth herein.

The above-captioned 2020 General Obligation Refunding Bonds (Federally Taxable) (the "Bonds") are being issued by the San Dieguito Union High School District (the "District"), for the purpose of providing funds (i) to refund and defease a portion of the District's outstanding 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt) (such refunded portion, the "Prior Bonds") and (ii) to pay costs of issuance of the Bonds. The Bonds represent a general obligation of the District, payable solely from *ad valorem* property taxes. The Board of Supervisors of the County is empowered and obligated to annually levy *ad valorem* taxes for the payment of the principal of and interest on the Bonds upon all property subject to taxation by the District without limitation of rate or amount (except as to certain personal property which is taxable at limited rates). The Bonds are issued pursuant to provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, a resolution adopted by the Board of Trustees of the District on February 27, 2020, and a Paying Agent Agreement, dated as of April __, 2020, by and between the District and the Treasurer-Tax Collector of the County, as paying agent thereunder (the "Paying Agent").

The Bonds will be initially issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (collectively referred to herein as "DTC"). Purchasers of the Bonds (the "Beneficial Owners") will not receive physical certificates representing their interests in the Bonds.

The Bonds will be issued as current interest bonds. Interest with respect to the Bonds accrues from the date of delivery of the Bonds and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2020. The Bonds are issuable as fully registered Bonds in denominations of \$5,000 principal amount or any integral multiple thereof.

Payments of principal of and interest on the Bonds will be made by the Paying Agent to DTC for subsequent disbursement to DTC Participants (defined herein) who will remit such payments to the Beneficial Owners of the Bonds. See "THE BONDS – General Provisions" and "APPENDIX F – BOOK-ENTRY ONLY SYSTEM."

The Bonds are subject to optional and mandatory sinking fund redemption prior to maturity, as described herein.*

MATURITY SCHEDULES*
(see inside front cover)

The Bonds are offered when, as and if issued, and received by the Underwriter subject to the approval as to their legality by Orrick, Herrington & Sutcliffe LLP, San Francisco, California, Bond Counsel to the District. Certain legal matters will be passed upon for the District by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, Disclosure Counsel to the District. Certain legal matters will be passed upon for the Underwriter by Jones Hall, A Professional Law Corporation, San Francisco, California. Fieldman Rolapp & Associates, Inc. is serving as Municipal Advisor to the District in connection with the issuance of the Bonds. The Bonds, in book-entry form, will be available for delivery through the facilities of The Depository Trust Company on or about April __, 2020.



**Capital
Markets**

The date of this Official Statement is March __, 2020.

* Preliminary, subject to change.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment without notice. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of 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.

MATURITY SCHEDULES*

\$ _____ *
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(COUNTY OF SAN DIEGO, CALIFORNIA)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)

Base CUSIP†: _____

\$ _____ **Serial Bonds**

<u>Maturity</u> <u>(August 1)</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIP†</u>
--------------------------------------	-----------------------------------	--------------------------------	--------------	---------------

\$ _____ % Term Bonds due August 1, 20__ - Yield _____%‡ - CUSIP†: _____

* 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 CUSIP Services. Neither the Underwriter nor the District is responsible for the selection or correctness of the CUSIP numbers set forth herein.

‡ Yield to call at par on August 1, 20__.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

BOARD OF TRUSTEES

Beth Hergesheimer
President

Maureen “Mo” Muir
Vice President

Melisse Mossy
Clerk

Joyce Dalessandro
Trustee

Kristin Gibson
Trustee

DISTRICT ADMINISTRATION

Robert A. Haley, Ed.D.
Superintendent

Tina Douglas
*Associate Superintendent,
Business Services*

John Addleman
*Executive Director,
Planning Services*

PAYING AGENT

Dan McAllister
Treasurer-Tax Collector

MUNICIPAL ADVISOR

Fieldman, Rolapp & Associates, Inc.
Irvine, California

BOND COUNSEL

Orrick, Herrington & Sutcliffe LLP
San Francisco, California

DISCLOSURE COUNSEL

Stradling Yocca Carlson & Rauth,
a Professional Corporation
San Francisco, California

ESCROW AGENT

U.S. Bank National Association
Los Angeles, California

VERIFICATION AGENT

[Verification Agent]
[City, State]

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This Official Statement does not constitute an offering of any security other than the original offering of the Bonds of the District. No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained in this Official Statement, and if given or made, such other information or representation not so authorized should not be relied upon as having been given or authorized by the District.

The issuance and sale of the Bonds have not been registered under the Securities Act of 1933 or the Securities Exchange Act of 1934, both as amended, in reliance upon exemptions provided thereunder by Sections 3(a)2 and 3(a)12, respectively, for the issuance and sale of such municipal securities. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so or to any person to whom it is unlawful to make such offer or solicitation.

Certain information set forth herein has been obtained from sources outside of the District which are believed to be reliable, but such information is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinions herein are subject to change without notice and neither 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 District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

When used in this Official Statement and in any continuing disclosure by the District in any press release and in any oral statement made with the approval of an authorized officer of the District or any other entity described or referenced in this Official Statement, the words or phrases “will likely result,” “are expected to,” “will continue,” “is anticipated,” “estimate,” “project,” “forecast,” “expect,” “intend” and similar expressions identify “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material.

RBC Capital Markets, LLC (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 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 the completeness of such information.”

In connection with this offering, the Underwriter may overallocate or effect transactions which stabilize or maintain the market prices of the Bonds at levels above that which might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time. The Underwriter may offer and sell the Bonds to certain securities dealers and dealer banks and banks acting as agent at prices lower than the public offering prices stated on the inside cover page and said public offering prices may be changed from time to time by the Underwriter.

The District maintains a website and social media accounts. However, the information presented via such website and social media accounts is not part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

\$ _____ *

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
(COUNTY OF SAN DIEGO, CALIFORNIA)
2020 GENERAL OBLIGATION REFUNDING BONDS
(FEDERALLY TAXABLE)**

INTRODUCTION

This Official Statement, which includes the cover page, inside cover page, and appendices hereto, provides information in connection with the sale of the above-captioned San Dieguito Union High School District (County of San Diego, California) 2020 General Obligation Refunding Bonds (Federally Taxable), in the principal amount of \$ _____ * (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, including the cover page, inside cover page and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of Bonds to potential investors is made only by means of the entire Official Statement.

The District

The San Dieguito Union High School District (the “District”) consists of approximately 85 square miles of territory in the northern portion of the County of San Diego (the “County”), California (the “State”). The District educates students from five feeder elementary school districts: Encinitas, Cardiff, Solana Beach, Del Mar and Rancho Santa Fe. The District operates five comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve. The District also offers a continuation high school with an alternative education program for grades nine through twelve. Enrollment in the District for grades seven through twelve was 13,128 students in the 2018-19 school year, and is 13,093 students in the 2019-20 school year. For more detailed information regarding the area served by the District, the student population of the District, and the financial position of the District, see “APPENDIX A – DISTRICT FINANCIAL AND OPERATING INFORMATION AND REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION” and “APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2019.”

The District is governed by a five-member Board of Trustees (the “Board”), each member of which is elected to a four-year term. Elections for positions to the Board are held every two years, alternating between two and three available positions. The day-to-day affairs of the District are the responsibility of a board-appointed Superintendent of Schools. The current Superintendent of Schools, Robert A. Haley, Ed.D., has served in that capacity since June 30, 2016. See “APPENDIX A – DISTRICT FINANCIAL AND OPERATING INFORMATION AND REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION – District General Information – Administration.”

Authority for Issuance

The Bonds are issued pursuant to provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, a resolution adopted by the Board on February 27, 2020 (the “Resolution”), and a Paying Agent Agreement, dated as of April __, 2020 (the

* Preliminary, subject to change.

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“Paying Agent Agreement”), by and between the District and the Treasurer-Tax Collector of the County (the “Treasurer-Tax Collector”), as the initial paying agent thereunder.

Security and Sources of Payment for the Bonds

The Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes levied and collected by the County on taxable property located within the boundaries of the District. The Board of Supervisors (the “Board of Supervisors”) of the County has the power and is obligated to annually levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation by the District without limitation of rate or amount (except certain personal property which is taxable at limited rates). See “THE BONDS – Security and Sources of Payment.”

Statutory Lien

Pursuant to California Government Code Section 53515, the Bonds will be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment thereof. The lien automatically attaches, without further action or authorization by the Board, and is valid and binding from the time the Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the *ad valorem* property tax will be immediately subject to the lien, and such lien will be enforceable against the District, its successor, transferees and creditors, and all other parties asserting rights therein, irrespective of whether such parties have notice of the lien and without the need for physical delivery, recordation, filing or further act.

This statutory lien, by its terms, secures not only the Bonds, but also any other bonds of the District issued after January 1, 2016 and payable, both as to principal and interest, from the proceeds of *ad valorem* taxes that may be levied pursuant to paragraphs (2) and (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution. The statutory lien provision does not specify the relative priority of obligations so secured or a method of allocation in the event that the revenues received pursuant to the levy and collection of such *ad valorem* taxes are insufficient to pay all amounts then due and owing that are secured by the statutory lien.

Purpose of Issue

The proceeds from the sale of the Bonds will be used by the District to defease and refund a portion of the District’s outstanding San Dieguito Union High School District 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt) (such refunded portion, the “Prior Bonds”), and (ii) to pay costs of issuance of the Bonds. See “PLAN OF REFUNDING” and “ESTIMATED SOURCES AND USES OF FUNDS.”

Description of the Bonds

Form and Registration. The Bonds will be issued in fully registered form only (without coupons), initially 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 on the inside cover page hereof, under the book-entry only system maintained by DTC, only through brokers and dealers who are or act through Direct Participants (as defined in Appendix F). See “APPENDIX F – BOOK-ENTRY ONLY SYSTEM” attached hereto. Beneficial Owners will not be entitled to receive physical delivery of the Bonds. See “THE BONDS – General Provisions.” In the event that the book-entry only system described below is no longer used with

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respect to the Bonds, the Bonds will be registered in accordance with the Resolution and the Paying Agent Agreement described herein. See “THE BONDS.”

Paying Agent. The Treasurer-Tax Collector will act as the initial registrar, transfer agent, authentication agent and paying agent for the Bonds (the “Paying Agent”). As long as DTC is the registered owner of the Bonds and DTC’s book-entry method is used for the Bonds, the Paying Agent will send any notice of prepayment or other notices to owners only to DTC. The Paying Agent, the District, the County and the Underwriter of the Bonds have no responsibility or liability for any aspects of the records relating to or payments made on account of beneficial ownership, or for maintaining, supervising or reviewing any records relating to beneficial ownership, or interest in the Bonds.

Denominations. Individual purchases of interests in the Bonds will be available to purchasers of the Bonds in the denominations of \$5,000 principal amount or any integral multiple thereof.

Redemption.* The Bonds are subject to optional redemption and mandatory sinking fund redemption prior to maturity as described herein. See “THE BONDS – Redemption.”

Payments. Interest on the Bonds accrues from their initial Date of Delivery, and is payable semiannually on each February 1 and August 1 (each an “Interest Payment Date”), commencing August 1, 2020. Principal on the Bonds is payable on the dates and in the amounts as set forth on the inside cover page hereof.

Payments of the principal of and interest on the Bonds will be made by the Paying Agent, to DTC for subsequent disbursement through Direct Participants and Indirect Participants (as defined in Appendix F and, together with Direct Participants, “DTC Participants”) to the Beneficial Owners of the Bonds. See “THE BONDS – General Provisions” and “APPENDIX F – BOOK-ENTRY ONLY SYSTEM” attached hereto.

Tax Matters

In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended. Bond Counsel expresses no opinion regarding any other tax consequences relating to the ownership or disposition of, or the amount, accrual, or receipt of interest on, the Bonds. See “TAX MATTERS.”

Offering and Delivery of the Bonds

The Bonds are offered when, as and if issued, subject to approval as to the validity by Bond Counsel. It is anticipated that the Bonds will be available for delivery through the facilities of DTC on or about April __, 2020.

Continuing Disclosure

The District will covenant for the benefit of bondholders to make available certain financial information and operating data relating to the District and to provide notices of the occurrence of certain

* Preliminary, subject to change.

enumerated events, in compliance with S.E.C. Rule 15c2-12(b)(5). The specific nature of the information to be made available and of the notices of events required to be provided are summarized in Appendix D. See “LEGAL MATTERS – Continuing Disclosure.”

Professionals Involved in the Offering

Orrick, Herrington & Sutcliffe LLP, San Francisco, California, is acting as Bond Counsel to the District with respect to the Bonds. Fieldman, Rolapp & Associates, Inc., Irvine, California, will act as municipal advisor to the District in connection with the Bonds (the “Municipal Advisor”). Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, is serving as Disclosure Counsel to the District in connection with the Bonds. Jones Hall, A Professional Law Corporation, San Francisco, California, is serving as Underwriter’s Counsel in connection with the sale and delivery of the Bonds. [Verification Agent] will serve as verification agent (the “Verification Agent”) with respect to the Prior Bonds.

Orrick, Herrington & Sutcliffe LLP, Stradling Yocca Carlson & Rauth, a Professional Corporation, Jones Hall, A Professional Law Corporation, and Fieldman, Rolapp & Associates, Inc. will receive compensation from the District contingent upon the sale and delivery of the Bonds.

Forward Looking Statements

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,” “intend,” or other similar words. Such forward-looking statements include, but are not limited to, certain statements contained in the information regarding the District herein.

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 District does not plan to issue any updates or revisions to the forward-looking statements set forth in this Official Statement.

Other Information

This Official Statement speaks only as of its date, and the information contained herein is subject to change. This Official Statement also contains brief descriptions of, among other things, the District, the Resolution, the Paying Agent Agreement and certain matters relating to the security for the Bonds. Such descriptions and information do not purport to be comprehensive or definitive. All references herein to documents are qualified in their entirety by reference to such documents. Copies of such documents are available by request to the District’s Executive Director, Planning Services, San Dieguito Union High School District, 684 Requeza Street, Encinitas, California 92024. The District may impose a fee for copying and shipping for any such documents.

No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained herein and, if given or made, such other information or representations must not be relied upon as having been authorized by the District. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor shall

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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.

This Official Statement is not to be construed as a contract with the purchasers 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 summaries and references to documents, statutes and constitutional provisions referred to herein do not purport to be comprehensive or definitive, and are qualified in their entirety by reference to each of such documents, statutes and constitutional provisions.

Certain information set forth herein, other than that provided by the District, has been obtained from official sources which are believed to be reliable but it is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinions herein are subject to change without notice and neither 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 District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

Capitalized terms used but not otherwise defined herein shall have the meanings assigned to such terms in the Resolution.

PLAN OF REFUNDING**Refunding of Prior Bonds**

The proceeds from the sale of the Bonds will be used by the District to refund certain maturities of the District's 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt). The specific maturities of those bonds to be refunded (the "Prior Bonds") and the bonds to remain outstanding and unrefunded (the "Unrefunded Bonds") are listed in the following tables.

PRIOR BONDS*
San Dieguito Union High School District

2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt)

<u>Maturity Date (August 1)</u>	<u>CUSIP†</u>	<u>Principal Amount</u>	<u>Redemption Date</u>	<u>Redemption Price (% of Par Amount)</u>
2024	797508 FC7	\$3,850,000	August 1, 2023	100.0%
2025	797508 FD5	4,510,000	August 1, 2023	100.0
2026	797508 FE3	4,900,000	August 1, 2023	100.0
2027	797508 FF0	5,435,000	August 1, 2023	100.0
2028	797508 FG8	5,900,000	August 1, 2023	100.0
2029	797508 FH6	6,410,000	August 1, 2023	100.0
2030	797508 FJ2	7,195,000	August 1, 2023	100.0
2031	797508 FK9	8,040,000	August 1, 2023	100.0
2032	797508 FL7	8,960,000	August 1, 2023	100.0
2033	797508 FM5	9,935,000	August 1, 2023	100.0
2038	797508 FN3	66,965,000	August 1, 2023	100.0

A portion of the District's 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt), as listed in the following table, are not being refunded from proceeds of the Bonds.

UNREFUNDED BONDS*
San Dieguito Union High School District

2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt)

<u>Maturity Date (August 1)</u>	<u>CUSIP†</u>	<u>Principal Amount</u>
2020	797508 EY0	\$1,745,000
2021	797508 EZ7	2,190,000
2022	797508 FA1	2,685,000
2023	797508 FB9	3,245,000

Application and Investment of Bond Proceeds

The net proceeds from the sale of the Bonds shall be paid to U.S. Bank National Association, acting as escrow agent (the "Escrow Agent"), pursuant to an escrow agreement (the "Escrow Agreement") by and between the District and the Escrow Agent. The Escrow Agent will deposit such proceeds in the Escrow Fund (the "Escrow Fund") in an amount which, together with interest to accrue thereon, will be sufficient to enable the Escrow Agent to pay the redemption price of the Prior Bonds, on

* 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 CUSIP Services. Neither the Underwriter nor the District is responsible for the selection or correctness of the CUSIP numbers set forth herein.

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August 1, 2023, as well as the interest due on such Prior Bonds on and before such date. Amounts held in the Escrow Fund will be invested in certain Escrow Securities, as defined in the Escrow Agreement.

The sufficiency of the amounts on deposit in the Escrow Fund to pay the redemption prices of the Prior Bonds, and the accrued interest due on the Prior Bonds, on the above-referenced date, will be verified by [Verification Agent], [City, State] (the “Verification Agent”). See “LEGAL MATTERS – Escrow Verification.” As a result of the deposit and application of funds so provided in the Escrow Agreement, and assuming the accuracy of the Verification Agent’s computations, the Prior Bonds will be defeased and the obligation of the County to levy *ad valorem* taxes for payment of the Prior Bonds will cease.

The accrued interest and surplus monies, if any, remaining after payment of the Prior Bonds in the Escrow Fund, when received by the District from the sale of the Bonds or following the redemption of the Prior Bonds, shall be kept separate and apart in the Interest and Sinking Fund and used only for payment of principal of and interest on the Bonds. Any excess proceeds of the Bonds not needed for the authorized purposes for which the Bonds are being issued shall be transferred to the Interest and Sinking Fund and applied to the payment of principal of and interest on the Bonds.

All funds held by the Treasurer-Tax Collector in the Interest and Sinking Fund will be invested at the Treasurer-Tax Collector’s discretion pursuant to law and the investment policy of the County.

See “APPENDIX E – COUNTY OF SAN DIEGO INVESTMENT POOL.” County of San Diego Investment Pool general information and portfolio statistics can be found at <http://www.sdttc.com/content/ttc/en/treasury/financial-reports.html>.

ESTIMATED SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Bonds are as follows:

	<u>Tax-Exempt Bonds</u>	<u>Taxable Bonds</u>	<u>Total</u>
Sources of Funds			
Principal Amount			
[Net] Original Issue Premium			
Total Sources			
Estimated Uses of Funds			
Deposit to Escrow Fund			
Deposit to Interest and Sinking Fund ⁽¹⁾			
Costs of Issuance ⁽²⁾			
Total Uses			

⁽¹⁾ Represents capitalized interest on the Bonds.

⁽²⁾ Includes fees of Bond Counsel and Underwriter’s Counsel, the Paying Agent, the Municipal Advisor, Underwriter’s discount, printing fees, demographics, rating agency fees, and certain other expenses related to the Bonds.

THE BONDS

Security and Sources of Payment

The Bonds are general obligations of the District, and payable solely from the proceeds of *ad valorem* property taxes. The Board of Supervisors of the County is empowered and obligated to annually levy *ad valorem* taxes for the payment of the principal of and interest on the Bonds upon all property

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within the District subject to taxation by the District without limitation as to rate or amount (except certain personal property which is taxable at limited rates). Such taxes, when collected, will be deposited by the County into the interest and sinking fund for the Bonds (the “Interest and Sinking Fund”), which is segregated and held by the County and which is irrevocably pledged for the payment of principal of and interest on the Bonds when due. Although the County is obligated to levy an *ad valorem* tax for the payment of the Bonds, and the County will hold the Interest and Sinking Fund, the Bonds are not a debt of the County. See “TAX BASE FOR REPAYMENT OF THE BONDS.”

The monies in the Interest and Sinking Fund, to the extent necessary to pay the principal of and interest on the Bonds, as the same becomes due and payable, will be transferred by the Paying Agent to DTC to pay, as the case may be, the principal of and interest on the Bonds. DTC will thereupon make payment of principal and interest of such Bonds to the DTC Participants for subsequent disbursement to the Beneficial Owners of the Bonds.

The annual *ad valorem* tax rates levied by the County to repay the Bonds will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Bonds in any year. Fluctuations in the annual debt service on the Bonds and the assessed value of taxable property in the District may cause the annual tax rates to fluctuate. Economic and other factors beyond the District’s control, such as general market decline in land values, disruption in financial markets that may reduce the availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, wildfire, flood or toxic contamination, could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the respective annual tax rates. For further information regarding the District’s assessed valuation, tax rates, overlapping debt, and other matters concerning taxation, see “TAX BASE FOR REPAYMENT OF THE BONDS” and “APPENDIX A – DISTRICT FINANCIAL AND OPERATING INFORMATION AND REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION.”

General Provisions

The Bonds will be dated the date of their delivery, and bear interest at the rates set forth on the preceding pages hereof, payable by check on February 1 and August 1 of each year, commencing on August 1, 2020 (each, an “Interest Payment Date”), until payment of the principal amount thereof, computed using a year of 360 days consisting of twelve 30-day months. Each Bond shall bear interest from the Interest Payment Date next preceding the date of authentication thereof, unless it is authenticated after the close of business on the 15th day of the calendar month immediately preceding an Interest Payment Date (each, a “Record Date”) and on or prior to the succeeding Interest Payment Date, in which event it shall bear interest from such Interest Payment Date, or unless it is authenticated on or before the Record Date preceding the first Interest Payment Date, in which event it shall bear interest from its dated date; provided, however, that if, at the time of authentication of any Bond, interest is in default on any outstanding Bonds, such Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment on the outstanding Bonds.

The principal of and interest on the Bonds shall be payable in lawful money of the United States of America to the Owner thereof, upon the surrender thereof at the principal corporate trust office of the Paying Agent. The money for the payment of principal of and interest on the Bonds shall be payable out of the Interest and Sinking Fund of the District. The Depository Trust Company is appointed depository for the Bonds and the Bonds shall be issued in book-entry form only, and shall be initially registered in

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the name of “Cede & Co.,” as nominee of DTC. So long as the outstanding Bonds are registered in the name of Cede & Co. or its registered assigns, the District and the Paying Agent shall cooperate with Cede & Co., as sole registered Owner, or its registered assigns in effecting payment of the principal of and interest on the Bonds by arranging for payment in such manner that funds for such payments are properly identified and are made immediately available on the date they are due. So long as the Bonds are held by Cede & Co., as nominee of DTC, payment will be made by wire transfer. See “APPENDIX F – BOOK-ENTRY ONLY SYSTEM” attached hereto.

The Bonds will be issued in fully registered book-entry form only, as current interest bonds, in denominations of \$5,000 principal amount each or any integral multiple thereof. As long as DTC is the registered owner of the Bonds and DTC’s book-entry method is used for the Bonds, registered ownership of the Bonds may not be transferred except as described in Appendix F. Purchases of Bonds under the DTC system must be made by or through a DTC Participant, and ownership interests in Bonds or any transfer thereof will be recorded as entries on the books of said participants. Except in the event that use of this book-entry system is discontinued for the Bonds, beneficial owners will not receive physical certificates representing their ownership interests. See “APPENDIX F – BOOK-ENTRY ONLY SYSTEM” attached hereto.

Redemption*

Optional Redemption. The Tax-Exempt Bonds maturing on or before August 1, 20__ are not subject to redemption prior to their respective stated maturity dates. The Tax-Exempt Bonds maturing on or after August 1, 20__, are subject to redemption prior to their stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to 100% of the principal amount called for redemption, together with interest accrued thereon to the date of redemption, without premium.

The Taxable Bonds are not subject to redemption.

Mandatory Sinking Fund Redemption. The term Tax-Exempt Bonds maturing on _____ 1, 20__, are also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund <u>Redemption Date</u>	Principal Amount <u>to be Redeemed</u>
--	---

(1)

(1) Maturity.

Unless otherwise specified in writing by the District, the principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of \$5,000, by the amount of such term Tax-Exempt Bond optionally redeemed prior to the mandatory sinking fund redemption date.

* Preliminary, subject to change.

Selection of Bonds for Redemption. If less than all of the Bonds are subject to such redemption and are called for redemption, such Bonds shall be redeemed in inverse order of maturities or as otherwise directed by the District, and if less than all of the Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be determined by lot.

Notice of Redemption. Notice of redemption of the Bonds will be mailed postage prepaid not less than 20 nor more than 60 days prior to any redemption date (i) by first class mail to the respective Owners thereof at the addresses appearing on the bond registration books of the Paying Agent, and (ii) as may be further required in accordance with the Continuing Disclosure Certificate.

Each notice of redemption shall state (i) the date of such notice; (ii) the name of the Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price; (v) the series of Bonds and the dates of maturity or maturities of Bonds to be redeemed; (vi) if less than all of the Bonds of a series of any maturity are to be redeemed, the distinctive numbers of the Bonds of each maturity of such series to be redeemed; (vii) in the case of Bonds of a series redeemed in part only, the respective portions of the principal amount of the Bonds of each maturity of such series to be redeemed; (viii) the CUSIP number, if any, of each maturity of Bonds of a series to be redeemed; (ix) a statement that such Bonds must be surrendered by the Owners at the principal corporate trust office of the Paying Agent, or at such other place or places designated by the Paying Agent; (x) notice that further interest on such Bonds will not accrue after the designated redemption date; and (xi) in the case of a conditional notice, that such notice is conditioned upon certain circumstances and the manner of rescinding such conditional notice.

Effect of Notice of Redemption. When notice of redemption has been given substantially as described for in the Resolution, and when the redemption price of the Bonds called for redemption is set aside for such purpose, the Bonds designated for redemption shall become due and payable on the specified redemption date and interest shall cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Bonds at the place specified in the notice of redemption, such Bonds shall be redeemed and paid at the redemption price thereof out of the money provided therefor. The Owners of such Bonds so called for redemption after such redemption date shall be entitled to payment thereof only from the Interest and Sinking Fund or the trust fund established for such purpose. All Bonds redeemed shall be cancelled by the Paying Agent and shall not be reissued.

A certificate of the Paying Agent that notice of redemption has been given to Owners as provided in the Resolution shall be conclusive as against all parties. Neither the failure to receive the notice of redemption, nor any defect in such notice shall affect the sufficiency of the proceedings for the redemption of the Bonds or the cessation of interest on the date fixed for redemption.

Rescission of Notice of Redemption. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the Owners of the Bonds so called for redemption. Any optional redemption and notice thereof shall be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Bonds called for redemption. Notice of rescission of redemption shall be given in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such rescission shall not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice shall not affect the validity of the rescission.

Conditional Notice. Any notice of optional redemption delivered under the Resolution may be conditioned on any fact or circumstance stated therein, and if such condition shall not have been satisfied on or prior to the redemption date stated in such notice, said notice shall be of no force and effect on and

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as of the stated redemption date, the redemption shall be cancelled, and the District shall not be required to redeem the Bonds that were the subject of the notice. The Paying Agent shall give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such cancellation shall not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice shall not affect the validity of the cancellation.

Defeasance of Bonds

If at any time the District shall pay or cause to be paid or there shall otherwise be paid to the Owners of any or all of the outstanding Bonds all or any part of the principal, interest and premium, if any, on the Bonds at the times and in the manner provided in the Resolution and in the Bonds, or as described in the following paragraph, or as otherwise provided by law consistent with the Resolution, then such Owners shall cease to be entitled to the obligation of the District, and such obligation and all agreements and covenants of the District and of the County to such Owners under the Resolution and under the Bonds shall thereupon be satisfied and discharged and shall terminate, except only that the District shall remain liable for payment of all principal, interest and premium, if any, represented by the Bonds, but only out of monies on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment.

The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent, selected by the District, at or before maturity, money or non-callable direct obligations of the United States of America (including zero interest bearing State and Local Government Series) or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available monies then on deposit in the Interest and Sinking Fund of the District, be fully sufficient to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

Unclaimed Moneys

Any money held in any fund created pursuant to the Resolution, or by the Paying Agent or an escrow agent in trust, for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) shall be transferred to the Interest and Sinking Fund of the District for payment of any outstanding bonds of the District payable from the fund; or, if no such bonds of the District are at such time outstanding, the monies shall be transferred to the general fund of the District as provided and permitted by law.

DEBT SERVICE SCHEDULE

The following table summarizes the annual debt service requirements of the District with respect to the Bonds (assuming no optional redemptions are made):

Period Ending <u>August 1*</u>	Annual Principal <u>Payment</u>	Annual Interest <u>Payment</u> ⁽¹⁾	Total Annual <u>Debt Service</u>
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			

Totals

* Preliminary, subject to change.

⁽¹⁾ Interest payments on the Bonds will be made semiannually on February 1 and August 1 of each year, commencing August 1, 2020.

See “APPENDIX A – DISTRICT FINANCIAL AND OPERATING INFORMATION AND REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION – DISTRICT FINANCIAL INFORMATION – District Debt Structure” for a schedule of the combined debt service requirements for all of the District’s outstanding general obligation bonds.

TAX BASE FOR REPAYMENT OF THE BONDS

The information in this section describes ad valorem property taxation, assessed valuation, and other measures of the tax base of the District. The Bonds are payable solely from ad valorem taxes levied and collected by the County on taxable property in the District. The District’s general fund is not a source for the repayment of the Bonds.

Ad Valorem Property Taxation

Taxes are levied by the County for each fiscal year on taxable real and personal property which is situated in the District as of the preceding January 1. For assessment and collection purposes, property is classified either as “secured” or “unsecured” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed public utilities

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property and real property having a tax lien which is sufficient, in the opinion of the County Assessor, to secure payment of the taxes. Other property is assessed on the “unsecured roll.”

Property taxes on the secured roll are due in two installments, on November 1 and February 1 of each fiscal year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent payment. Property on the secured roll with respect to which taxes are delinquent becomes tax defaulted on or about June 30 of the fiscal year. Such property may thereafter be redeemed by payment of a penalty of 1.5% per month to the time of redemption, plus costs and a redemption fee. If taxes are unpaid for a period of five years or more, the property is subject to sale by the County Treasurer-Tax Collector.

Property taxes on the unsecured roll are due as of the January 1 lien date and become delinquent, if unpaid, on August 31. A 10% penalty attaches to delinquent unsecured taxes. If unsecured taxes are unpaid at 5:00 p.m. on October 31, an additional penalty of 1.5% attaches to them on the first day of each month until paid. The taxing authority has four ways of collecting delinquent unsecured personal property taxes: (1) bringing a civil action against the taxpayer; (2) filing a certificate in the office of the County Clerk specifying certain facts in order to obtain a lien on certain property of the taxpayer; (3) filing a certificate of delinquency for record in the County Clerk and County Recorder’s office in order to obtain a lien on certain property of the taxpayer; and (4) seizing and selling personal property, improvements, or possessory interests belonging or assessed to the assessee.

Assessed Valuations

The assessed valuation of property in the District is established by the County Assessor, except for public utility property which is assessed by the State Board of Equalization. Assessed valuations are reported at 100% of the “full cash value” of the property, as defined in Article XIII A of the California Constitution (“Article XIII A”). For a discussion of how properties currently are assessed, refer to Appendix A under the heading “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS.” Certain classes of property, such as churches, colleges, not-for-profit hospitals, and charitable institutions, are exempt from property taxation and do not appear on the tax rolls.

Property within the District has a total assessed valuation for fiscal year 2019-20 of \$69,257,566,048. Shown in the following table are the assessed valuations for the District since fiscal year 2010-11. The District’s assessed valuation increased by 30.89% between fiscal year 2010-11 and fiscal year 2019-20, representing an approximate annual compound growth rate of 4.26%.

ASSESSED VALUATION
Fiscal Years 2010-11 to 2019-20
San Dieguito Union High School District

Fiscal Year	Secured	Utility ⁽¹⁾	Unsecured	Total Assessed Valuation	Annual % Change
2010-11	\$47,112,545,585	--	\$465,371,780	\$47,577,917,365	--
2011-12	47,530,327,546	--	456,603,803	47,986,931,349	0.9%
2012-13	47,578,669,467	--	457,723,222	48,036,392,689	0.1
2013-14	49,360,825,957	--	481,384,671	49,842,210,628	3.8
2014-15	52,199,264,399	--	499,872,872	52,699,137,271	5.7
2015-16	55,245,584,795	--	537,063,698	55,782,648,493	5.9
2016-17	58,275,864,498	--	520,598,953	58,796,463,451	5.4
2017-18	61,686,261,272	--	543,900,386	62,230,161,658	5.8
2018-19	65,493,391,044	--	547,218,850	66,040,609,894	6.1
2019-20	68,685,265,045	--	572,301,003	69,257,566,048	4.9

⁽¹⁾ Excludes assessed valuation from unitary utility roll.

Source: California Municipal Statistics, Inc.

Economic and other factors beyond the District's control, such as general market decline in property values, disruption in financial markets that may reduce availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, wildfire, flood or toxic contamination, could cause a reduction in the assessed value of taxable property within the District. Any such reduction would result in a corresponding increase in the annual tax rate levied by the County to pay the debt service with respect to the Bonds. For further information regarding the District's assessed valuation, tax rates, overlapping debt, and other matters concerning taxation, see Appendix A under the heading "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the California Constitution."

Bonding Capacity. As a union high school district, the District may not issue bonds in excess of 1.25% of the assessed valuation of taxable property within its boundaries, as shown on the final assessment roll as of August 20 of each year. The District's gross bonding capacity is estimated at approximately \$778 million, and with approximately \$312 million in principal amount of general obligation bonds outstanding as of May 1, 2018, its net bonding capacity is approximately \$466 million, prior to the issuance of the Bonds.

Appeals and Reductions of Assessed Valuations

Under California law, property owners may apply for a reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization, with the appropriate county board of equalization or assessment appeals board. County assessors may independently reduce assessed values as well based upon the above factors or reductions in the fair market value of the taxable property. In most cases, the appeal is filed because the applicant believes that present market conditions (such as residential home prices) cause the property to be worth less than its current assessed value. Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. Such reductions are subject to yearly reappraisals and may be adjusted back to their original values when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual

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inflationary factor growth rate allowed under Article XIII A. See Appendix A under the heading “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the California Constitution.”

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

The District has not undertaken an analysis of current outstanding appeals or historic appeals by property owners or any extent of historic adjustments made by the County Assessor. No assurance can be given that property tax appeals in the future will not significantly reduce the assessed valuation of property within the District.

Assembly Bill 102. On June 27, 2017, the Governor signed into law Assembly Bill 102 (“AB 102”). AB 102 restructures the functions of the SBE and creates two new separate agencies: (i) the California Department of Tax and Fee Administration, and (ii) the Office of Tax Appeals. Under AB 102, the California Department of Tax and Fee Administration will take over programs previously in the SBE Property Tax Department, such as the Tax Area Services Section, which is responsible for maintaining all property tax-rate area maps and for maintaining special revenue district boundaries. Under AB 102, the SBE will continue to perform the duties assigned by the State Constitution related to property taxes, however, beginning January 1, 2018, the SBE will only hear appeals related to the programs that it constitutionally administers and the Office of Tax Appeals will hear appeals on all other taxes and fee matters, such as sales and use tax and other special taxes and fees. AB 102 obligates the Office of Tax Appeals to adopt regulations as necessary to carry out its duties, powers, and responsibilities. No assurances can be given as to the effect of such regulations on the appeals process or on the assessed valuation of property within the District.

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Assessed Valuation and Parcels by Land Use

The following table is an analysis of the District's secured assessed valuation by land use.

ASSESSED VALUATION AND PARCELS BY LAND USE
Fiscal Year 2019-20
San Dieguito Union High School District

	2019-20 <u>Assessed Valuation</u> ⁽¹⁾	<u>% of Total</u>	<u>No. of Parcels</u>	<u>% of Total</u>
Non-Residential:				
Agricultural/ Rural	\$111,185,453	0.16%	177	0.23%
Commercial	6,710,846,693	9.77	1,309	1.72
Vacant Commercial	110,751,858	0.16	114	0.15
Industrial	195,466,661	0.28	57	0.07
Vacant Industrial	15,600,430	0.02	21	0.03
Recreational	394,444,359	0.57	433	0.57
Government/Social/Institutional	<u>52,261,393</u>	0.08	<u>159</u>	0.21
Subtotal Non-Residential	\$7,590,556,847	11.05%	2,270	2.98%
Residential:				
Single Family Residence	\$48,167,185,141	70.13%	43,414	57.07%
Condominium/Townhouse	8,264,852,350	12.03	15,755	20.71
Timeshare	94,936,512	0.14	9,631	12.66
Mobile Home	49,264,231	0.07	306	0.40
Mobile Home Park	30,747,193	0.04	12	0.02
2-4 Residential Units	1,487,889,212	2.17	1,777	2.34
5+ Residential Units/Apartments	1,992,468,305	2.90	227	0.30
Miscellaneous Residential	30,967,831	0.05	789	1.04
Vacant Residential	<u>976,397,423</u>	<u>1.42</u>	<u>1,895</u>	<u>2.49</u>
Subtotal Residential	\$61,094,708,198	88.95%	73,806	97.02%
Total	\$68,685,265,045	100.00%	76,076	100.00%

⁽¹⁾ Local secured assessed valuation; excluding tax-exempt property.

Source: California Municipal Statistics, Inc.

Assessed Valuation Per Parcel of Single Family Homes

The following table is an analysis of the District's assessed valuation per parcel of single family homes for fiscal year 2019-20.

ASSESSED VALUATION PER PARCEL OF SINGLE FAMILY HOMES**Fiscal Year 2019-20****San Dieguito Union High School District**

	No. of <u>Parcels</u>	2019-20 <u>Assessed Valuation</u>	Average <u>Assessed Valuation</u>	Median <u>Assessed Valuation</u>		
Single Family Residential	43,414	\$48,167,185,141	\$1,109,485	\$884,537		
2019-20 <u>Assessed Valuation</u>	No. of <u>Parcels</u> ⁽¹⁾	% of <u>Total</u>	Cumulative <u>% of Total</u>	Total <u>Valuation</u>	% of <u>Total</u>	Cumulative <u>% of Total</u>
\$0 - \$99,999	1,053	2.425%	2.425%	\$76,680,131	0.159%	0.159%
\$100,000 - \$199,999	1,705	3.927	6.353	249,823,968	0.519	0.678
\$200,000 - \$299,999	2,102	4.842	11.195	534,732,607	1.110	1.788
\$300,000 - \$399,999	2,761	6.360	17.554	966,097,064	2.006	3.794
\$400,000 - \$499,999	2,644	6.090	23.644	1,188,703,960	2.468	6.262
\$500,000 - \$599,999	2,714	6.251	29.896	1,491,099,535	3.096	9.357
\$600,000 - \$699,999	2,725	6.277	36.173	1,774,143,784	3.683	13.041
\$700,000 - \$799,999	3,094	7.127	43.299	2,323,904,123	4.825	17.865
\$800,000 - \$899,999	3,375	7.774	51.073	2,865,777,660	5.950	23.815
\$900,000 - \$999,999	3,234	7.449	58.523	3,070,864,581	6.375	30.190
\$1,000,000 - \$1,099,999	2,589	5.964	64.486	2,709,257,950	5.625	35.815
\$1,100,000 - \$1,199,999	2,048	4.717	69.203	2,349,650,028	4.878	40.693
\$1,200,000 - \$1,299,999	1,815	4.181	73.384	2,260,725,881	4.693	45.387
\$1,300,000 - \$1,399,999	1,537	3.540	76.924	2,066,764,236	4.291	49.677
\$1,400,000 - \$1,499,999	1,402	3.229	80.154	2,027,192,430	4.209	53.886
\$1,500,000 - \$1,599,999	1,114	2.566	82.720	1,720,223,498	3.571	57.457
\$1,600,000 - \$1,699,999	821	1.891	84.611	1,350,890,960	2.805	60.262
\$1,700,000 - \$1,799,999	755	1.739	86.350	1,317,350,710	2.735	62.997
\$1,800,000 - \$1,899,999	633	1.458	87.808	1,167,366,067	2.424	65.421
\$1,900,000 - \$1,999,999	520	1.198	89.006	1,010,183,112	2.097	67.518
\$2,000,000 and greater	<u>4,773</u>	<u>10.994</u>	100.000%	<u>15,645,752,856</u>	<u>32.482</u>	100.000%
Total	43,414	100.000%		\$48,167,185,141	100.000%	

⁽¹⁾ Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

Assessed Valuation by Jurisdiction

The following table is an analysis of the District's assessed valuation by jurisdiction for fiscal year 2019-20.

ASSESSED VALUATION BY JURISDICTION⁽¹⁾**Fiscal Year 2019-20****San Dieguito Union High School District**

<u>Jurisdiction:</u>	<u>Assessed Valuation in District</u>	<u>% of District</u>	<u>Assessed Valuation of Jurisdiction</u>	<u>% of Jurisdiction in District</u>
City of Carlsbad	\$6,206,994,009	8.96%	\$35,283,268,468	17.59%
City of Del Mar	3,995,693,508	5.77	\$3,995,693,508	100.00%
City of Encinitas	17,161,621,182	24.78	\$17,161,621,182	100.00%
City of San Diego	23,573,979,512	34.04	\$264,495,510,966	8.91%
City of San Marcos	2,617,757	0.00	\$13,712,795,280	0.02%
City of Solana Beach	5,288,502,801	7.64	\$5,288,502,801	100.00%
Unincorporated San Diego County	<u>13,028,157,279</u>	<u>18.81</u>	\$77,548,929,915	16.80%
Total District	\$69,257,566,048	100.00%		
San Diego County	\$69,257,566,048	100.00%	\$556,205,983,982	12.45%

⁽¹⁾ Before deduction of redevelopment incremental valuation.

Source: *California Municipal Statistics, Inc.*

Taxation of State-Assessed Utility Property

A portion of property tax revenue of the District is derived from utility property subject to assessment by the State Board of Equalization ("SBE"). State-assessed property, or "unitary property," is property of a utility system with components located in many taxing jurisdictions that are assessed as part of a "going concern" rather than as individual pieces of real or personal property. The assessed value of unitary and certain other State-assessed property is allocated to the counties by the SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year.

Changes in the California electric utility industry structure and in the way in which components of the industry are regulated and owned, including the sale of electric generation assets to largely unregulated, nonutility companies, may affect how utility assets are assessed in the future, and which local agencies are to receive the property taxes. The District is unable to predict the impact of these changes on their utility property tax revenues, or whether legislation or litigation may affect ownership of utility assets or the State's methods of assessing utility property and the allocation of assessed value to local taxing agencies, including the District.

Secured Tax Charges

The following table shows the secured tax charges for taxes collected in the District by the County from fiscal year 2009-10 through fiscal year 2018-19 with respect to the tax levy within the District for general obligation bonds. Information regarding delinquency rates is not provided herein because the County utilizes the Teeter Plan (defined below) for assessment levy and distribution. See “– Alternative Method of Tax Apportionment” below.

SECURED TAX CHARGES
Fiscal Years 2009-10 through 2018-19
San Dieguito Union High School District

<u>Fiscal</u> <u>Year</u>	<u>Secured</u> <u>Tax Charge</u> ⁽¹⁾
2009-10	76,419,860.66
2010-11	75,149,869.28
2011-12	75,585,161.31
2012-13	76,400,023.61
2013-14	79,335,607.79
2014-15	83,850,485.85
2015-16	88,905,300.35
2016-17	93,924,523.18
2017-18	99,213,650.53
2018-19	105,189,950.98

⁽¹⁾ 1% General Fund apportionment.

Source: California Municipal Statistics, Inc.

Alternative Method of Tax Apportionment

The Board of Supervisors of the County has approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the “Teeter Plan”), as provided for in Section 4701 *et seq.* of the California Revenue and Taxation Code. Under the Teeter Plan, the County apportions secured property taxes on an accrual basis when due (irrespective of actual collections) to its local political subdivisions, including the District, for which the County acts as the tax-levying or tax-collecting agency.

The Teeter Plan is applicable to all tax levies for which the County acts as the tax-levying or tax-collecting agency, or for which the County treasury is the legal depository of the tax collections. As adopted by the County, the Teeter Plan excludes Mello-Roos community facilities districts and special assessment districts which provide for accelerated judicial foreclosure of property for which assessments are delinquent.

The *ad valorem* property tax to be levied to pay the interest on and principal of the Bonds will be subject to the Teeter Plan, beginning in the first year of such levy. The District will receive 100% of the *ad valorem* property tax levied to pay the Bonds irrespective of actual delinquencies in the collection of the tax by the County. In connection with its adoption of the Teeter Plan, the County advanced to the participating taxing agencies an amount equal to 95% of the total prior year’s delinquent secured property taxes and assessments (not including penalties and interest) and 100% of the current year’s delinquent secured property taxes and assessments outstanding.

The Teeter Plan is to remain in effect unless the Board of Supervisors of the County orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences

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on July 1), the Board of Supervisors receives a petition for its discontinuance joined in by a resolution adopted by at least two-thirds of the participating revenue districts in the County. In the event the Board of Supervisors is to order discontinuance of the Teeter Plan subsequent to its implementation, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency.

Tax Rates

A representative tax rate area located within the District, Tax Rate Area 8-119 (“TRA 8-119”), accounted for approximately 18.19% of the District’s total assessed valuation in fiscal year 2019-20. The table below summarizes the total *ad valorem* tax rates levied by all taxing entities in TRA 8-119 during the five-year period from 2015-16 to 2017-18.

**SUMMARY OF *AD VALOREM* TAX RATES
\$1 Per \$100 Of Assessed Valuation
San Dieguito Union High School District**

Tax Rate Area 8-119 – 2019-20 Assessed Valuation: \$12,597,529,087

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General	1.00000%	1.00000%	1.00000%	1.00000%	1.00000%
City of San Diego	.00500	.00500	.00500	.00500	.00500
Metropolitan Water District	.00350	.00350	.00350	.00350	.00350
Mira Costa Community College District	--	--	.01443	.01294	.01299
San Dieguito Union High School District	.02272	.02275	.02229	.02298	.02318
Del Mar Union School District	--	--	--	--	.02674
Total	<u>1.03122%</u>	<u>1.03125%</u>	<u>1.04522%</u>	<u>1.04442%</u>	<u>1.07141%</u>

Source: California Municipal Statistics, Inc.

The annual *ad valorem* tax rates levied by the County will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of obligations payable from *ad valorem* taxes in a given year. Fluctuations in the assessed value of taxable property in the District may cause the annual tax rates to fluctuate. See “– Assessed Valuations” above.

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Largest Property Owners

The following table shows the 20 largest property taxpayers in the District as determined by secured assessed valuation in fiscal year 2019-20.

**LARGEST 2019-20 LOCAL SECURED PROPERTY TAXPAYERS
San Dieguito Union High School District**

	<u>Property Owner</u>	<u>Primary Land Use</u>	2019-20 <u>Assessed Valuation</u>	<u>Total</u> ⁽¹⁾
1.	Kilroy Realty LP	Office Building	\$610,324,383	0.89%
2.	Irvine Co. LLC	Apartments	302,073,875	0.44%
3.	Continuing Life Communities LLC	Rest Home	293,813,830	0.43%
4.	GDM Hotel Properties LLC	Hotel	266,374,828	0.39%
5.	T-C Forum at Carlsbad LLC	Shopping Center	202,532,608	0.29%
6.	Paseo Del Mar LLC	Office Building	165,500,000	0.24%
7.	BRECA Office Owner LLC	Office Building	161,058,408	0.23%
8.	Del Mar Highlands Town Center Associates	Commercial	147,381,954	0.21%
9.	La Costa Town Center LLC	Shopping Center	146,563,211	0.21%
10.	Torrey Garden Hills I LLC	Apartments	144,375,685	0.21%
11.	Carmel Village LP	Apartments	130,843,643	0.19%
12.	Cognac Del Mar Owner I & II LLC	Office Building	119,768,446	0.17%
13.	SWVPMDM LLC	Hotel	118,894,990	0.17%
14.	Pacific Highlands Ranch LP	Apartments	109,895,005	0.16%
15.	BRE-FMCA LLC	Apartments	107,991,816	0.16%
16.	Gateway Torrey Hills LLC	Office Building	107,100,000	0.16%
17.	Torrey Hills Apartments SD LLC	Apartments	104,179,955	0.15%
18.	Trea Pacific Plaza LLC	Office Building	102,600,000	0.15%
19.	SBTC Holdings LLC	Shopping Center	100,021,263	0.15%
20.	Township 14 LLC	Office Building	<u>88,537,722</u>	0.13%
			\$3,529,831,622	5.14%

⁽¹⁾ 2019-20 Local Secured Assessed Valuation: \$68,685,265,045.
Source: California Municipal Statistics, Inc.

The more property (by assessed value) owned by a single taxpayer, the more tax collections are exposed to weakness in the taxpayer's financial situation and ability or willingness to pay property taxes. In fiscal year 2019-20, no single taxpayer owned more than 0.89% of the total secured assessed taxable property in the District. Each taxpayer listed is a unique name appearing on the tax rolls; the District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table.

Statement of Direct and Overlapping Debt

Set forth below is a direct and overlapping debt report regarding the District (a "Debt Report") prepared by California Municipal Statistics, Inc. and effective March 1, 2020, for debt issued as of February 3, 2020. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they

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necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency. The contents of the Debt Report are as follows: (1) the first column indicates the public agencies which have outstanding debt as of the date of the Debt Report and whose territory overlaps the District; (2) the second column shows the respective percentage of the assessed valuation of the overlapping public agencies identified in column 1 which is represented by property located in the District; and (3) the third column is an apportionment of the dollar amount of each public agency's outstanding debt (which amount is not shown in the table) to property in the District, as determined by multiplying the total outstanding debt of each agency by the percentage of the District's assessed valuation represented in the second column.

The table below includes obligations associated with community facilities districts established within the District in an aggregate outstanding principal amount of \$104,930,000 (the "Special Tax Bonds"). In each case, the Special Tax Bonds are secured by special taxes levied against the land within the respective community facilities districts to pay for certain improvements. See "DISTRICT FINANCIAL INFORMATION – District Debt Structure – Non-Obligatory Debt; Community Facilities Districts" in Appendix A attached hereto.

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**STATEMENT OF DIRECT AND OVERLAPPING BONDED DEBT
San Dieguito Union High School District**

2019-20 Assessed Valuation: \$69,257,566,048

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 3/1/20</u>
Metropolitan Water District	2.239%	\$835,147
Mira Costa Community College District	60.571	43,168,952
Palomar Community College District	0.087	535,374
San Diego Community College District	0.024	317,197
San Dieguito Union High School District	100.000	330,330,000 ⁽¹⁾
Cardiff School District	100.000	23,899,573
Del Mar Union School District	100.000	55,285,000
Encinitas Union School District	100.000	46,395,383
Rancho Santa Fe School District	100.000	32,138,231
Solana Beach School District School Facilities Improvement District No. 2016-1	100.000	96,215,000
Palomar Pomerado Hospital District	0.093	392,482
San Dieguito Union High School District Community Facilities Districts	100.000	104,930,000
Del Mar Union School District Community Facilities District No. 95-1	100.000	13,540,000
Del Mar Union School District Community Facilities District No. 99-1	100.000	39,075,000
North City West School District Community Facilities District No. 1	100.000	40,267,921
Solana Beach School District Community Facilities District Nos. 99-1, 2000-1 and 2004-1	100.000	32,030,000
Rancho Santa Fe Community Services District Community Facilities District No. 1	45.316%	13,776,064
City of Encinitas Community Facilities District No. 1	100.000	22,300,000
Olivenhain Municipal Water District Assessment District No. 96-1	73.401%	6,506,999
Other City and Special District 1915 Act Bonds (Estimate)	100.000	<u>35,367,000</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$937,305,323
 <u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>		
San Diego County General Fund Obligations	12.452%	\$28,807,702
San Diego County Pension Obligation Bonds	12.452	56,786,101
San Diego County Superintendent of Schools Obligations	12.452	1,164,262
Palomar Community College District General Fund Obligations	0.087	1,553
San Dieguito Union High School District General Fund Obligations	100.000	12,730,000
City of Encinitas Certificates of Participation	100.000	41,970,000
City of San Diego General Fund Obligations	8.913	45,154,059
City of San Marcos Certificates of Participation	0.019	552
City of Solana Beach Certificates of Participation	100.000	<u>423,030</u>
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$187,037,259
 <u>OVERLAPPING TAX INCREMENT DEBT:</u>		
Solana Beach Redevelopment Agency (Successor Agency)	100.000%	\$2,470,200
TOTAL OVERLAPPING TAX INCREMENT DEBT		\$2,470,200
 COMBINED TOTAL DEBT		\$1,126,812,782 ⁽²⁾

⁽¹⁾ Excludes the Bonds. Includes the Prior Bonds.⁽²⁾ Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.Ratios to 2019-20 Assessed Valuation:

Direct Debt (\$330,330,000)	0.48%
Total Overlapping Tax and Assessment Debt	1.35%
Combined Direct Debt (\$343,060,000)	0.50%
Combined Total Debt	1.63%

Ratios to Redevelopment Incremental Valuation (\$155,891,269):

Total Overlapping Tax Increment Debt	1.58%
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Source: California Municipal Statistics, Inc.

TAX MATTERS

In the opinion of Bond Counsel, based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Bonds is exempt from State of California personal income taxes. Bond Counsel observes that interest on the Bonds is not excluded from gross income for federal income tax purposes under Section 103 of the Code. Bond Counsel expresses no opinion regarding any other tax consequences relating to the ownership or disposition of, or the amount, accrual or receipt of interest on, the Bonds. The proposed form of opinion of Bond Counsel is contained in Appendix C hereto.

The following discussion summarizes certain U.S. federal tax considerations generally applicable to holders of the Bonds that acquire their Bonds in the initial offering. The discussion below is based upon laws, regulations, rulings, and decisions in effect and available on the date hereof, all of which are subject to change, possibly with retroactive effect. Prospective investors should note that no rulings have been or are expected to be sought from the IRS with respect to any of the U.S. federal tax consequences discussed below, and no assurance can be given that the IRS will not take contrary positions. Further, the following discussion does not deal with U.S. tax consequences applicable to any given investor, nor does it address the U.S. tax considerations applicable to all categories of investors, some of which may be subject to special taxing rules (regardless of whether or not such investors constitute U.S. Holders), such as certain U.S. expatriates, banks, REITs, RICs, insurance companies, tax-exempt organizations, dealers or traders in securities or currencies, partnerships, S corporations, estates and trusts, investors that hold their Bonds as part of a hedge, straddle or an integrated or conversion transaction, or investors whose “functional currency” is not the U.S. dollar. Furthermore, it does not address (i) alternative minimum tax consequences, (ii) the net investment income tax imposed under Section 1411 of the Code, or (iii) the indirect effects on persons who hold equity interests in a holder. This summary also does not consider the taxation of the Bonds under state, local or non-U.S. tax laws. In addition, this summary generally is limited to U.S. tax considerations applicable to investors that acquire their Bonds pursuant to this offering for the issue price that is applicable to such Bonds (i.e., the price at which a substantial amount of the Bonds are sold to the public) and who will hold their Bonds as “capital assets” within the meaning of Section 1221 of the Code.

As used herein, “U.S. Holder” means a beneficial owner of a Bond that for U.S. federal income tax purposes is an individual citizen or resident of the United States, a corporation or other entity taxable as a corporation created or organized in or under the laws of the United States or any state thereof (including the District of Columbia), an estate the income of which is subject to U.S. federal income taxation regardless of its source or a trust where a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons (as defined in the Code) have the authority to control all substantial decisions of the trust (or a trust that has made a valid election under U.S. Treasury Regulations to be treated as a domestic trust). As used herein, “Non-U.S. Holder” generally means a beneficial owner of a Bond (other than a partnership) that is not a U.S. Holder. If a partnership holds Bonds, the tax treatment of such partnership or a partner in such partnership generally will depend upon the status of the partner and upon the activities of the partnership. Partnerships holding Bonds, and partners in such partnerships, should consult their own tax advisors regarding the tax consequences of an investment in the Bonds (including their status as U.S. Holders or Non-U.S. Holders).

Notwithstanding the rules described below, it should be noted that certain taxpayers that are required to prepare certified financial statements or file financial statements with certain regulatory or governmental agencies may be required to recognize income, gain and loss with respect to the Bonds at

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the time that such income, gain or loss is recognized on such financial statements instead of under the rules described below (in the case of original issue discount, such requirements are only effective for tax years beginning after December 31, 2018).

Prospective investors should consult their own tax advisors in determining the U.S. federal, state, local or non-U.S. tax consequences to them from the purchase, ownership and disposition of the Bonds in light of their particular circumstances.

U.S. Holders

Interest. Interest on the Bonds generally will be taxable to a U.S. Holder as ordinary interest income at the time such amounts are accrued or received, in accordance with the U.S. Holder's method of accounting for U.S. federal income tax purposes.

Bonds purchased for an amount in excess of the principal amount payable at maturity (or, in some cases, at their earlier call date) will be treated as issued at a premium. A U.S. Holder of a Bond issued at a premium may make an election, applicable to all debt securities purchased at a premium by such U.S. Holder, to amortize such premium, using a constant yield method over the term of such Bond.

Sale or Other Taxable Disposition of the Bonds. Unless a nonrecognition provision of the Code applies, the sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition of a Bond will be a taxable event for U.S. federal income tax purposes. In such event, in general, a U.S. Holder of a Bond will recognize gain or loss equal to the difference between (i) the amount of cash plus the fair market value of property received (except to the extent attributable to accrued but unpaid interest on the Bond, which will be taxed in the manner described above) and (ii) the U.S. Holder's adjusted U.S. federal income tax basis in the Bond (generally, the purchase price paid by the U.S. Holder for the Bond, decreased by any amortized premium). Any such gain or loss generally will be capital gain or loss. In the case of a non-corporate U.S. Holder of the Bonds, the maximum marginal U.S. federal income tax rate applicable to any such gain will be lower than the maximum marginal U.S. federal income tax rate applicable to ordinary income if such U.S. holder's holding period for the Bonds exceeds one year. The deductibility of capital losses is subject to limitations.

Defeasance of the Bonds. If the District defeases any Bond, the Bond may be deemed to be retired and reissued for U.S. federal income tax purposes as a result of the defeasance. In that event, in general, a holder will recognize taxable gain or loss equal to the difference between (i) the amount realized from the deemed sale, exchange or retirement (less any accrued qualified stated interest which will be taxable as such) and (ii) the holder's adjusted tax basis in the Bond.

Information Reporting and Backup Withholding. Payments on the Bonds generally will be subject to U.S. information reporting and possibly to "backup withholding." Under Section 3406 of the Code and applicable U.S. Treasury Regulations issued thereunder, a non-corporate U.S. Holder of the Bonds may be subject to backup withholding at the current rate of 24% with respect to "reportable payments," which include interest paid on the Bonds and the gross proceeds of a sale, exchange, redemption, retirement or other disposition of the Bonds. The payor will be required to deduct and withhold the prescribed amounts if (i) the payee fails to furnish a U.S. taxpayer identification number ("TIN") to the payor in the manner required, (ii) the IRS notifies the payor that the TIN furnished by the payee is incorrect, (iii) there has been a "notified payee underreporting" described in Section 3406(c) of the Code or (iv) the payee fails to certify under penalty of perjury that the payee is not subject to withholding under Section 3406(a)(1)(C) of the Code. Amounts withheld under the backup withholding rules may be refunded or credited against the U.S. Holder's federal income tax liability, if any, provided that the required information is timely furnished to the IRS. Certain U.S. holders (including among

others, corporations and certain tax-exempt organizations) are not subject to backup withholding. A holder's failure to comply with the backup withholding rules may result in the imposition of penalties by the IRS.

Non-U.S. Holders

Interest. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "FATCA," payments of principal of, and interest on, any Bond to a Non-U.S. Holder, other than (1) a controlled foreign corporation, as such term is defined in the Code, which is related to the District through stock ownership and (2) a bank which acquires such Bond in consideration of an extension of credit made pursuant to a loan agreement entered into in the ordinary course of business, will not be subject to any U.S. federal withholding tax provided that the beneficial owner of the Bond provides a certification completed in compliance with applicable statutory and regulatory requirements, which requirements are discussed below under the heading "Information Reporting and Backup Withholding," or an exemption is otherwise established.

Disposition of the Bonds. Subject to the discussions below under the headings "Information Reporting and Backup Withholding" and "FATCA," any gain realized by a Non-U.S. Holder upon the sale, exchange, redemption, retirement (including pursuant to an offer by the District or a deemed retirement due to defeasance of the Bond) or other disposition of a Bond generally will not be subject to U.S. federal income tax, unless (i) such gain is effectively connected with the conduct by such Non-U.S. Holder of a trade or business within the United States; or (ii) in the case of any gain realized by an individual Non-U.S. Holder, such holder is present in the United States for 183 days or more in the taxable year of such sale, exchange, redemption, retirement (including pursuant to an offer by the District) or other disposition and certain other conditions are met.

U.S. Federal Estate Tax. A Bond that is held by an individual who at the time of death is not a citizen or resident of the United States will not be subject to U.S. federal estate tax as a result of such individual's death, provided that, at the time of such individual's death, payments of interest with respect to such Bond would not have been effectively connected with the conduct by such individual of a trade or business within the United States.

Information Reporting and Backup Withholding. Subject to the discussion below under the heading "FATCA," under current U.S. Treasury Regulations, payments of principal and interest on any Bonds to a holder that is not a United States person will not be subject to any backup withholding tax requirements if the beneficial owner of the Bond or a financial institution holding the Bond on behalf of the beneficial owner in the ordinary course of its trade or business provides an appropriate certification to the payor and the payor does not have actual knowledge that the certification is false. If a beneficial owner provides the certification, the certification must give the name and address of such owner, state that such owner is not a United States person, or, in the case of an individual, that such owner is neither a citizen nor a resident of the United States, and the owner must sign the certificate under penalties of perjury. The current backup withholding tax rate is 24%.

Foreign Account Tax Compliance Act ("FATCA") – U.S. Holders and Non-U.S. Holders

Sections 1471 through 1474 of the Code impose a 30% withholding tax on certain types of payments made to foreign financial institutions, unless the foreign financial institution enters into an agreement with the U.S. Treasury to, among other things, undertake to identify accounts held by certain U.S. persons or U.S.-owned entities, annually report certain information about such accounts, and withhold 30% on payments to account holders whose actions prevent it from complying with these and other reporting requirements, or unless the foreign financial institution is otherwise exempt from those

requirements. In addition, FATCA imposes a 30% withholding tax on the same types of payments to a non-financial foreign entity unless the entity certifies that it does not have any substantial U.S. owners or the entity furnishes identifying information regarding each substantial U.S. owner. Under current guidance, failure to comply with the additional certification, information reporting and other specified requirements imposed under FATCA could result in the 30% withholding tax being imposed on payments of interest on the Bonds. In general, withholding under FATCA currently applies to payments of U.S. source interest (including OID) and, under current guidance, will apply to certain “passthru” payments no earlier than the date that is two years after publication of final U.S. Treasury Regulations defining the term “foreign passthru payments.” Prospective investors should consult their own tax advisors regarding FATCA and its effect on them.

The foregoing summary is included herein for general information only and does not discuss all aspects of U.S. federal taxation that may be relevant to a particular holder of Bonds in light of the holder’s particular circumstances and income tax situation. Prospective investors are urged to consult their own tax advisors as to any tax consequences to them from the purchase, ownership and disposition of Bonds, including the application and effect of state, local, non-U.S., and other tax laws.

LIMITATION ON REMEDIES; BANKRUPTCY

General. State law contains certain safeguards to protect the financial solvency of school districts. See “DISTRICT FINANCIAL INFORMATION – Budget Process” in Appendix A attached hereto. If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent, operating through an administrator appointed by the State Superintendent, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the “Bankruptcy Code”) on behalf of the school district for the adjustment of its debts, assuming that the school district meets certain other requirements contained in the Bankruptcy Code necessary for filing a petition under Chapter 9. School districts are not themselves authorized to file a bankruptcy proceeding, and they are not subject to involuntary bankruptcy.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the automatic stay provisions of Bankruptcy Code Sections 362 and 922 generally would prohibit creditors from taking any action to collect amounts due from the District or to enforce any obligation of the District related to such amounts due, without consent of the District or authorization of the bankruptcy court (although such stays would not operate to block creditor application of pledged special revenues to payment of indebtedness secured by such revenues). In addition, as part of its plan of adjustment in a Chapter 9 bankruptcy case, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, as long as the bankruptcy court determines that the alterations are fair and equitable. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in payments on the Bonds. Moreover, regardless of any specific adverse determinations in any District bankruptcy proceeding, the fact of a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

Statutory Lien. Pursuant to Section 53515 of the California Government Code, the Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the tax, and such lien automatically arises, without the need for any action or authorization by the District or its Board, and is valid and binding from the time the Bonds are executed and delivered. See “THE BONDS – Security and Sources of Payment” herein. Although a statutory lien would not be automatically terminated by the filing of a Chapter 9 bankruptcy petition by the District, the automatic stay provisions of the Bankruptcy

Code would apply and payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed, unless the Bonds are determined to be secured by a pledge of “special revenues” within the meaning of the Bankruptcy Code and the pledged *ad valorem* taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code.

Special Revenues. If the *ad valorem* tax revenues that are pledged to the payment of the Bonds are determined to be “special revenues” within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* revenues should not be subject to the automatic stay. “Special revenues” are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. State law prohibits the use of the tax proceeds for any purpose other than payment of the bonds and the bond proceeds can only be used to finance or refinance the acquisition or improvement of real property and other capital expenditures included in the proposition, so such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* tax revenues collected for the payment of bonds in California, so no assurance can be given that a bankruptcy court would not hold otherwise.

Possession of Tax Revenues; Remedies. The County on behalf of the District is expected to be in possession of the annual *ad valorem* property taxes and certain funds to repay the Bonds and may invest these funds in the Los Angeles County Treasury Pool, as described in “THE BONDS – Investment of Bond Proceeds” herein and “APPENDIX E – COUNTY OF SAN DIEGO INVESTMENT POOL” attached hereto. If the County goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County does not voluntarily pay such tax revenues to the owners of the Bonds, it is not entirely clear what procedures the owners of the Bonds would have to follow to attempt to obtain possession of such tax revenues, how much time it would take for such procedures to be completed, or whether such procedures would ultimately be successful. Further, should those investments suffer any losses, there may be delays or reductions in payments on the Bonds.

Opinion of Bond Counsel Qualified by Reference to Bankruptcy, Insolvency and Other Laws Relating to or Affecting Creditor’s Rights. The proposed form of the approving opinion of Bond Counsel attached hereto as Appendix C is qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor’s rights. Bankruptcy proceedings, if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation, or modification of their rights.

LEGAL MATTERS

Continuing Disclosure

The District has covenanted for the benefit of holders and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the “Annual Report”) by not later than nine months following the end of the District’s fiscal year (the District’s fiscal year ends on June 30), commencing with the report for the 2019-20 fiscal year (which is due not later than March 31, 2021), and to provide notices of the occurrence of certain enumerated events. The Annual Report and the notices of events will be filed in accordance with the requirements of S.E.C. Rule 15c2-12(b)(5) (the “Rule”). The specific nature of the information to be made available and to be contained in the notices of enumerated events is described in the form of Continuing Disclosure Certificate attached hereto as Appendix D. These covenants have been made in order to assist the Underwriter in complying with the Rule.

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The District did not timely file certain budget and financial information and certain enumerated data with respect to Fiscal Year 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 San Dieguito Public Facilities Authority on behalf of itself and certain community facilities districts formed by the District, the audited financial statements of the District were not filed in a timely manner for Fiscal Year 2012-13. Further, in response to a continuing disclosure undertaking executed by the San Dieguito School Facilities Financing Authority on behalf of itself and certain community facilities districts formed by the District, the Authority did not timely file certain information pertaining to a previously filed CDIAC Yearly Status Report, as part of its annual continuing disclosure information statement for Fiscal Year 2016-17. In addition, the 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 District subsequently filed the budget information and filed notices with respect to the late filings for outstanding issues. The District has retained Willdan Financial Services, Inc. to serve as dissemination agent with respect to its various continuing disclosure undertakings.

Legality for Investment in California

Under provisions of the California Financial Code, the Bonds are legal investments for commercial banks in California to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of depositors, and under provisions of the California Government Code, are eligible for security for deposits of public monies in the State.

Absence of Material Litigation

No litigation is pending or threatened concerning the validity of the Bonds, and a certificate to that effect will be furnished to the Underwriter at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened questioning the political existence of the District or contesting the levy or collection of *ad valorem* taxes to pay the principal of and interest on the Bonds, or the ability of the District to collect other revenues or contesting the District's ability to issue and retire the Bonds.

The District is subject to lawsuits and claims in the ordinary course of its operations. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the finances of the District.

Legal Opinion

The validity of the Bonds and certain other legal matters are subject to the approving opinion of Orrick, Herrington & Sutcliffe LLP, San Francisco, California, as Bond Counsel. A copy of the proposed form of such legal opinion is attached to this Official Statement as Appendix C.

Escrow Verification

Upon delivery of the Bonds, [Verification Agent], [City, State], will deliver a report on the mathematical accuracy of certain computations based upon certain information and assertions provided to them by the Underwriter relating to the adequacy of the amounts in the Escrow Fund to pay the redemption price of and accrued interest on the Prior Bonds.

Financial Statements

The financial statements with supplemental information for the year ended June 30, 2020, the independent auditor's report of the District, and the related statements of activities and of cash flows for the year then ended, and the report dated January 31, 2020, of Wilkinson Hadley King & Co. LLP (the "Auditor"), are included in this Official Statement as Appendix B. In connection with the inclusion of the financial statements and the reports of the Auditor thereon in Appendix B to this Official Statement, the District did not request the Auditor to, and the Auditor has not undertaken to, update its report or to take any action intended or likely to elicit information concerning the accuracy, completeness or fairness of the statements made in this Official Statement, and no opinion is expressed by the Auditor with respect to any event subsequent to the date of its reports.

Information Reporting and Backup Withholding

Information reporting requirements apply to interest (including original issue discount) paid after March 31, 2007, on tax-exempt obligations, including the Bonds. In general, such requirements are satisfied if the interest recipient completes, and provides the payor with, a Form W-9, "Request for Taxpayer Identification Number and Certification," or unless the recipient is one of a limited class of exempt recipients, including corporations. A recipient not otherwise exempt from information reporting who fails to satisfy the information reporting requirements will be subject to "backup withholding," which means that the payor is required to deduct and withhold a tax from the interest payment, calculated in the manner set forth in the Code. For the foregoing purpose, a "payor" generally refers to the person or entity from whom a recipient receives its payments of interest or who collects such payments on behalf of the recipient.

If an Owner purchasing Bonds through a brokerage account has executed a Form W-9 in connection with the establishment of such account, as generally can be expected, no backup withholding should occur. In any event, backup withholding does not affect the excludability of the interest on the Bonds from gross income for federal income tax purposes. Any amounts withheld pursuant to backup withholding would be allowed as a refund or a credit against the Owner's federal income tax once the required information is furnished to the Internal Revenue Service.

RATING

Moody's Investors Service, Inc. ("Moody's") has assigned its municipal bond rating of "___" to the Bonds.

The rating reflects only the views of the rating organization and any desired explanation of the significance of such rating should be obtained from the rating agency furnishing the same, at the following address: Moody's Investors Service, Inc., 7 World Trade Center at 250 Greenwich Street, New York, New York 10007, telephone: (212) 533-0300. Generally, rating agencies base their ratings on information and materials furnished to them (which may include information and material from the District which is not included in this Official Statement) and on investigations, studies and assumptions by the rating agencies. There is no assurance such rating will continue for any given period of time or that a rating will not be revised downward or withdrawn entirely by the rating agency, if in the judgment of such rating agency, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an adverse effect on the market price for the Bonds.

The District has covenanted in a Continuing Disclosure Certificate to file notices of any rating changes on the Bonds. See the caption "LEGAL MATTERS – Continuing Disclosure" above and "APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE." Notwithstanding such

covenant, information relating to ratings changes on the Bonds may be publicly available from Moody's prior to such information being provided to the District and prior to the date the District is obligated to file a notice of rating change pursuant to the Rule. Purchasers of the Bonds are directed to Moody's, its website and official media outlets for the most current ratings changes with respect to the Bonds after the initial issuance thereof.

MUNICIPAL ADVISOR

The District has retained Fieldman Rolapp & Associates, Inc., as Municipal Advisor (the "Municipal Advisor") in connection with the issuance of the Bonds and certain other financial matters. The Municipal 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 Municipal Advisor has not audited, authenticated or otherwise verified the information set forth in the Official Statement, or any other related information available to the District, with respect to the accuracy and completeness of disclosure of such information, and no guaranty, warranty or other representation is made by the Municipal Advisor respecting the accuracy and completeness of this Official Statement or any other matter related to this Official Statement.

UNDERWRITING

The Bonds are being purchased by RBC Capital Markets, LLC (the "Underwriter"). The Underwriter has agreed to purchase the Bonds at a price of \$_____, which is equal to the principal amount of the Bonds of \$_____, plus original issue premium of \$_____, less the Underwriter's discount of \$_____. The Bond Purchase Agreement for the Bonds provides that the Underwriter will purchase all of the Bonds if any are purchased, the obligation to make such purchase being subject to certain terms and conditions set forth in said agreement, the approval of certain legal matters by counsel and certain other conditions.

The Underwriter may offer and sell Bonds to certain dealers and others at prices lower than the offering prices stated on the inside cover. The offering prices may be changed from time to time by the Underwriter.

The Underwriter has provided the following information for inclusion in this Limited Offering Memorandum: RBC Capital Markets, LLC and its respective affiliates are full service financial institutions engaged in various activities, that may include securities trading, commercial and investment banking, municipal advisory, brokerage and asset management. In the ordinary course of business, RBC Capital Markets, LLC and its respective affiliates may actively trade debt and if applicable equity securities (or related derivative securities) and provide financial instruments (which may include bank loans, credit support or interest rate swaps) and RBC Capital Markets, LLC and its affiliates may engage in transactions for its own accounts involving the securities and instruments made the subject of this securities offering or other offerings of the Issuer and/or Borrower. RBC Capital Markets, LLC and its respective affiliates may also communicate independent investment recommendations, market color or trading ideas and publish independent research views in respect of this securities offering or other offerings of the Issuer and/or Borrower. RBC Capital Markets, LLC does not make a market in credit default swaps with respect to municipal securities at this time but may do so in the future.

ADDITIONAL INFORMATION

Quotations from and summaries and explanations of the Bonds, the Resolutions providing for issuance of the Bonds, and the constitutional provisions, statutes and other documents referenced herein, do not purport to be complete, and reference is made to said documents, constitutional provisions and statutes for full and complete statements of their provisions.

Some of the data contained herein has been taken or constructed from the District records. Appropriate District officials, acting in their official capacities, have reviewed this Official Statement and have determined that, as of the date hereof, the information contained herein is, to the best of their knowledge and belief, true and correct in all material respects and does not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made herein, in light of the circumstances under which they were made, not misleading. This Official Statement has been approved by the District's Board of Trustees.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended only as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or Owners, beneficial or otherwise, of any of the Bonds.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

By _____
Tina Douglas
Associate Superintendent, Business Services

APPENDIX A

**DISTRICT FINANCIAL AND OPERATING INFORMATION AND
REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION**

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APPENDIX A**DISTRICT FINANCIAL AND OPERATING INFORMATION AND
REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION**

This Appendix A provides information concerning the operations and finances of the San Dieguito Union High School District and certain economic and demographic information regarding the area covered by the District. The Bonds are general obligation bonds of the District, secured and payable from ad valorem property taxes assessed on taxable properties within the District and are not an obligation of the County or of the general fund of the District. See “THE BONDS – Security and Sources of Payment” in the forepart of this Official Statement.

DISTRICT GENERAL INFORMATION**General**

The District consists of approximately 85 square miles of territory in the northern portion of San Diego County (the “County”), California (the “State”). The District educates students from five feeder elementary school districts: Encinitas, Cardiff, Solana Beach, Del Mar and Rancho Santa Fe. The District operates five comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve. The District also offers a continuation high school with an alternative education program for grades nine through twelve. Enrollment in the District for grades seven through twelve was 13,128 students in the 2018-19 school year, and is 13,093 students in the 2019-20 school year.

Unless otherwise indicated, the following financial, statistical and demographic data has been provided by the District. Additional information concerning the District and copies of the most recent and subsequent audited financial reports of the District may be obtained by contacting: San Dieguito Union High School District, 710 Encinitas Boulevard, Encinitas, California 92024, Attention: Superintendent. The District may impose a charge for copying, mailing and handling.

Administration

The governing board of the 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.

BOARD OF TRUSTEES
San Dieguito Union High School District

<u>Name</u>	<u>Office</u>	<u>Current Term Expires</u>
Beth Hergesheimer	President	December 2020
Maureen “Mo” Muir	Vice President	December 2022
Melisse Mossy	Clerk	December 2022
Joyce Dalessandro	Trustee	December 2020
Kristin Gibson	Trustee	December 2022

The District’s day-to-day operations are managed by a board-appointed Superintendent of Schools (the “Superintendent”). The management and policies of the District are administered by the

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Superintendent and a staff which provides business, pupil, personnel, administrative personnel, and instruction support services. The current Superintendent, Robert A. Haley, Ed.D., has served in that capacity since November 1, 2018.

Funding

Funding for the District is based on the Local Control Funding Formula (as further described herein, the “LCFF”). See “DISTRICT FINANCIAL INFORMATION – State Funding of Education – Local Control Funding Formula” herein. The District has, in the past, been classified as a “basic aid” district, because local property taxes collected and inuring to the District exceeded the amounts that would have been funded under the LCFF and otherwise provided by the State. The District became a basic aid district in Fiscal Year 2008-09, following state funding cuts to the then-applicable revenue limit formulation for school funding and remained a basic aid district until Fiscal Year 2014-15. In the current fiscal year, the District is not a basic aid district.

Depending on the rate of growth in local property tax revenue, the District could transition back to a basic aid district. State aid is based primarily on average daily attendance and other appropriations. Under the current State funding formulas, if local taxes do not provide money equal to the funded LCFF, the State will make up the difference through State funding. See “DISTRICT FINANCIAL INFORMATION – State Funding of Education – Basic Aid Districts.”

Enrollment Trends

The following table shows the enrollment history for the District.

ANNUAL ENROLLMENT
Fiscal Years 2010-11 Through 2019-20
San Dieguito Union High School District

Year	Enrollment	Annual Change	Annual % Change
2010-11	12,499	--	--
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
2018-19	13,128	65	0.5
2019-20	13,093	-35	-0.3

Source: The District.

Labor Relations

As of January 1, 2020, the District employed 603 full-time equivalent (“FTE”) certificated employees and 356 FTE classified employees. These employees, except management, confidential and other non-represented employees are represented by two bargaining units as noted below:

LABOR BARGAINING UNITS San Dieguito Union High School District

<u>Labor Organization</u>	<u>Number of Employees In Organization</u>	<u>Contract Expiration Date</u>
San Dieguito Faculty Association		June 30, 2021
California School Employees Association		June 30, 2021

Source: The District.

State Retirement Systems

The information set forth below regarding the STRS and PERS programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriter.

STRS. All full-time certificated employees of the District, as well as certain classified employees, are members of the California State Teachers’ Retirement System (“STRS”). STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program (the “STRS Defined Benefit Program”). The STRS Defined Benefit Program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers, and the State. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended from time to time.

Prior to fiscal year 2014-15, and unlike typical defined benefit programs, none of the employee, employer or State contribution rates to the STRS Defined Benefit Program varied annually to make up funding shortfalls or assess credits for actuarial surpluses. In recent years, the combined employer, employee and State contributions to the STRS Defined Benefit Program have not been sufficient to pay actuarially required amounts. As a result, and due to significant investment losses, the unfunded actuarial liability of the STRS Defined Benefit Program has increased significantly in recent fiscal years. In September 2013, STRS projected that the STRS Defined Benefit Program would be depleted in 31 years assuming existing contribution rates continued, and other significant actuarial assumptions were realized. In an effort to reduce the unfunded actuarial liability of the STRS Defined Benefit Program, the State passed the legislation described below to increase contribution rates.

Prior to July 1, 2014, school districts and community college districts (collectively, “K-14 school districts”) were required by such statutes to contribute 8.25% of eligible salary expenditures, while participants contributed 8% of their respective salaries. On June 24, 2014, the Governor of the State (the “Governor”) signed AB 1469 (“AB 1469”) into law as a part of the State’s fiscal year 2014-15 budget. AB 1469 seeks to fully fund the unfunded actuarial obligation with respect to service credited to members of the STRS Defined Benefit Program before July 1, 2014 (the “2014 Liability”), within 32 years, by increasing member, K-14 school district and State contributions to STRS. Commencing July 1, 2014, the

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employee contribution rate increased over a three year phase-in period in accordance with the following schedule:

**MEMBER CONTRIBUTION RATES
STRS (Defined Benefit Program)**

<u>Effective Date</u>	<u>STRS Members Hired Prior to January 1, 2013</u>	<u>STRS Members Hired After January 1, 2013</u>
July 1, 2014	8.150%	8.150%
July 1, 2015	9.200	8.560
July 1, 2016	10.250	9.205

Source: AB 1469.

Pursuant to the Reform Act (defined below), the contribution rates for members hired after the Implementation Date (defined below) will be adjusted if the normal cost increases by more than 1% since the last time the member contribution was set. The contribution rate for employees hired after the Implementation Date (defined below) increased from 9.205% of creditable compensation for fiscal year commencing July 1, 2017 to 10.205% of creditable compensation effective July 1, 2018. For fiscal year commencing July 1, 2019, the contribution rate for employees hired after the Implementation Date (defined below) will be 10.205%.

Pursuant to AB 1469, K-14 school districts' contribution rate will increase over a seven year phase in period in accordance with the following schedule:

**K-14 SCHOOL DISTRICT CONTRIBUTION RATES
STRS (Defined Benefit Program)**

<u>Effective Date</u>	<u>K-14 school districts</u>
July 1, 2014	8.88%
July 1, 2015	10.73
July 1, 2016	12.58
July 1, 2017	14.43
July 1, 2018	16.28
July 1, 2019	18.13
July 1, 2020	19.10

Source: AB 1469.

Based upon the recommendation from its actuary, for fiscal year 2021-22 and each fiscal year thereafter, the STRS Teachers' Retirement Board (the "STRS Board") is required to increase or decrease the K-14 school districts' contribution rate to reflect the contribution required to eliminate the remaining 2014 Liability by June 30, 2046; provided that the rate cannot change in any fiscal year by more than 1% of creditable compensation upon which members' contributions to the STRS Defined Benefit Program are based; and provided further that such contribution rate cannot exceed a maximum of 20.25%. In addition to the increased contribution rates discussed above, AB 1469 also requires the STRS Board to report to the State legislature (the "Legislature") every five years (commencing with a report due on or before July 1, 2019) on the fiscal health of the STRS Defined Benefit Program and the unfunded actuarial obligation with respect to service credited to members of that program before July 1, 2014. The reports are also required to identify adjustments required in contribution rates for K-14 school districts and the State in order to eliminate the 2014 Liability.

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On June 27, 2019, the Governor signed SB 90 (“SB 90”) into law as a part of the 2019-20 Budget. Pursuant to SB 90, the State Legislature appropriated \$2.246 billion to be transferred to the Teacher’s Retirement Fund for the STRS Defined Benefit Program to pay in advance, on behalf of employers, part of the contributions required for fiscal years 2019-20 and 2020-21, resulting in K-14 school districts having to contribute 1.03% less in fiscal year 2019-20 and 0.70% less in fiscal year 2020-21. The remainder of the payment not committed for the reduction in employer contribution rates described above, is required to be allocated to reduce the employer’s share of the unfunded actuarial obligation determined by the STRS Board upon recommendation from its actuary. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – State Budget Measures – 2019-20 Budget.”

The District’s contributions to STRS were \$8,674,132 in fiscal year 2016-17, \$8,607,389 in fiscal year 2017-18 and \$9,818,820 in fiscal year 2018-19 (government-wide financial statements focus). The District projects its contribution to STRS to be \$_____ in fiscal year 2019-20. For more information, see Note P to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, attached hereto as Appendix B.

The State also contributes to STRS, currently in an amount equal to 7.328% for fiscal year 2018-19 and 7.828% for fiscal year 2019-20. The State’s contribution reflects a base contribution rate of 2.017%, and a supplemental contribution rate that will vary from year to year based on statutory criteria. Based upon the recommendation from its actuary, for fiscal year 2017-18 and each fiscal year thereafter, the STRS Board is required, with certain limitations, to increase or decrease the State’s contribution rates to reflect the contribution required to eliminate the unfunded actuarial accrued liability attributed to benefits in effect before July 1, 1990. In addition, the State is currently required to make an annual general fund contribution up to 2.5% of the fiscal year covered STRS member payroll to the Supplemental Benefit Protection Account (the “SBPA”), which was established by statute to provide supplemental payments to beneficiaries whose purchasing power has fallen below 85% of the purchasing power of their initial allowance.

PERS. Classified employees working four or more hours per day are members of the California Public Employees’ Retirement System (“PERS”). PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the State statutes, as legislatively amended from time to time. PERS operates a number of retirement plans including the Public Employees Retirement Fund (“PERF”). PERF is a multiple-employer defined benefit retirement plan. In addition to the State, employer participants at June 30, 2018 included 1,579 public agencies and 1,313 K-14 school districts and charter schools. PERS acts as the common investment and administrative agent for the member agencies. The State and K-14 school districts (for “classified employees,” which generally consist of school employees other than teachers) are required by law to participate in PERF. Employees participating in PERF generally become fully vested in their retirement benefits earned to date after five years of credited service. One of the plans operated by PERS is for K-14 school districts throughout the State (the “Schools Pool”).

Contributions by employers to the Schools Pool are based upon an actuarial rate determined annually and contributions by plan members vary based upon their date of hire. The District is currently required to contribute to PERS at an actuarially determined rate, which is 20.733% of eligible salary expenditures in fiscal year 2019-20. Participants enrolled in PERS prior to January 1, 2013 contribute at a rate established by statute, which is 7% of their respective salaries in fiscal year 2019-20, while participants enrolled after January 1, 2013 contribute at an actuarially determined rate, which is 7% in fiscal year 2019-20. See “ – California Public Employees’ Pension Reform Act of 2013” herein.

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Pursuant to SB 90, the State Legislature appropriated \$144 million for fiscal year 2019-20 and \$100 million for fiscal year 2020-21 to be transferred to the Public Employees' Retirement Fund, to pay in advance, on behalf of K-14 school district employers, part of the contributions required for K-14 school district employers for such fiscal years. In addition, the State Legislature appropriated \$660 million to be applied toward certain unfunded liabilities for K-14 school district employers. As a result of the payments made by the State pursuant to SB 90, the employer contribution rate for fiscal year 2019-20 is 19.721%. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – State Budget Measures – 2019-20 Budget."

The District's contributions to PERS were \$1,348,499 in fiscal year 2016-17, \$2,785,419 in fiscal year 2017-18 and \$3,099,948 in fiscal year 2018-19 (government-wide financial statements focus). The District projects its contribution to PERS to be \$_____ in fiscal year 2019-20. For more information, see Note P to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, attached hereto as Appendix B.

State Pension Trusts. Each of STRS and PERS issues a separate comprehensive financial report that includes financial statements and required supplemental information. Copies of such financial reports may be obtained from each of STRS and PERS as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; (ii) PERS, P.O. Box 942703, Sacramento, California 94229-2703. Moreover, each of STRS and PERS maintains a website, as follows: (i) STRS: www.calstrs.com; (ii) PERS: www.calpers.ca.gov. However, the information presented in such financial reports or on such websites is not incorporated into this Official Statement by any reference.

Both STRS and PERS have substantial statewide unfunded liabilities. The amount of these unfunded liabilities will vary depending on actuarial assumptions, returns on investments, salary scales and participant contributions. The following table summarizes information regarding the actuarially-determined accrued liability for both STRS and PERS. Actuarial assessments are "forward-looking" information that reflect the judgment of the fiduciaries of the pension plans, and are based upon a variety of assumptions, one or more of which may not materialize or be changed in the future. Actuarial assessments will change with the future experience of the pension plans.

The table below sets forth information regarding the actuarially-determined accrued liabilities of both STRS and PERS.

FUNDED STATUS
STRS (Defined Benefit Program) and PERS (Schools Pool)
(Dollar Amounts in Millions)⁽¹⁾
Fiscal Years 2010-11 through 2017-18

<u>STRS</u>					
<u>Fiscal Year</u>	<u>Accrued Liability</u>	<u>Value of Trust Assets (MVA)⁽²⁾</u>	<u>Unfunded Liability (MVA)⁽²⁾</u>	<u>Value of Trust Assets (AVA)⁽³⁾</u>	<u>Unfunded Liability (AVA)⁽³⁾</u>
2010-11	\$208,405	\$147,140	\$68,365	\$143,930	\$64,475
2011-12	215,189	143,118	80,354	144,232	70,957
2012-13	222,281	157,176	74,374	148,614	73,667
2013-14	231,213	179,749	61,807	158,495	72,718
2014-15	241,753	180,633	72,626	165,553	76,200
2015-16	266,704	177,914	101,586	169,976	96,728
2016-17	286,950	197,718	103,468	179,689	107,261
2017-18	297,603	211,367	101,992	190,451	107,152

<u>PERS</u>					
<u>Fiscal Year</u>	<u>Accrued Liability</u>	<u>Value of Trust Assets (MVA)</u>	<u>Unfunded Liability (MVA)</u>	<u>Value of Trust Assets (AVA)⁽³⁾</u>	<u>Unfunded Liability (AVA)⁽³⁾</u>
2010-11	\$58,358	\$45,901	\$12,457	\$51,547	\$6,811
2011-12	59,439	44,854	14,585	53,791	5,648
2012-13	61,487	49,482	12,005	56,250	5,237
2013-14	65,600	56,838	8,761	-- ⁽⁴⁾	-- ⁽⁴⁾
2014-15	73,325	56,814	16,511	-- ⁽⁴⁾	-- ⁽⁴⁾
2015-16	77,544	55,785	21,759	-- ⁽⁴⁾	-- ⁽⁴⁾
2016-17	84,416	60,865	23,551	-- ⁽⁴⁾	-- ⁽⁴⁾
2017-18	92,071	64,846	27,225	-- ⁽⁴⁾	-- ⁽⁴⁾

⁽¹⁾ Amounts may not add due to rounding.

⁽²⁾ Reflects market value of assets, including the assets allocated to the SBPA reserve. Since the benefits provided through the SBPA are not a part of the projected benefits included in the actuarial valuations summarized above, the SBPA reserve is subtracted from the STRS Defined Benefit Program assets to arrive at the value of assets available to support benefits included in the respective actuarial valuations.

⁽³⁾ Reflects actuarial value of assets.

⁽⁴⁾ Effective for the June 30, 2014 actuarial valuation, PERS no longer uses an actuarial value of assets.

Source: PERS Schools Pool Actuarial Valuation; STRS Defined Benefit Program Actuarial Valuation.

The STRS Board has sole authority to determine the actuarial assumptions and methods used for the valuation of the STRS Defined Benefit Program. Based on the multi-year CalSTRS Experience Analysis (spanning from July 1, 2010, through June 30, 2015), on February 1, 2017, the STRS Board adopted a new set of actuarial assumptions that reflect members' increasing life expectancies and current economic trends. These new assumptions were first reflected in the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2016 (the "2016 STRS Actuarial Valuation"). The new actuarial assumptions include, but are not limited to: (i) adopting a generational mortality methodology to reflect past improvements in life expectancies and provide a more dynamic assessment of future life spans, (ii) decreasing the investment rate of return (net of investment and administrative expenses) to 7.25% for the 2016 STRS Actuarial Valuation and 7.00% for the June 30, 2017 actuarial evaluation (the "2017 STRS Actuarial Valuation"), and (iii) decreasing the projected wage growth to 3.50% and the projected inflation rate to 2.75%. The 2017 STRS Actuarial Valuation continues using the Entry Age Normal Actuarial Cost Method.

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Based on salary increases less than assumed and actuarial asset gains recognized from the current and prior years, the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2018 (the “2018 STRS Actuarial Valuation”) reports that the unfunded actuarial obligation decreased by \$109 million since the 2017 STRS Actuarial Valuation and the funded ratio increased by 1.4% to 64.0% over such time period.

According to the 2018 STRS Actuarial Valuation, the future revenues from contributions and appropriations for the STRS Defined Benefit Program are projected to be approximately sufficient to finance its obligations with a projected ending funded ratio in fiscal year ending June 30, 2046 of 99.9%, except for a small portion of the unfunded actuarial obligation related to service accrued on or after July 1, 2014 for member benefits adopted after 1990, for which AB 1469 provides no authority to the STRS Board to adjust rates to pay down that portion of the unfunded actuarial obligation. This finding reflects the scheduled contribution rate increases directed by statute, assumes additional increases in the scheduled contribution rates allowed under the current law will be made, and is based on the valuation assumptions and valuation policy adopted by the STRS Board, including a 7.00% investment rate of return assumption.

In recent years, the PERS Board of Administration (the “PERS Board”) has taken several steps, as described below, intended to reduce the amount of the unfunded accrued actuarial liability of its plans, including the Schools Pool.

On March 14, 2012, the PERS Board voted to lower the PERS’ rate of expected price inflation and its investment rate of return (net of administrative expenses) (the “PERS Discount Rate”) from 7.75% to 7.5%. On February 18, 2014, the PERS Board voted to keep the PERS Discount Rate unchanged at 7.5%. On November 17, 2015, the PERS Board approved a new funding risk mitigation policy to incrementally lower the PERS Discount Rate by establishing a mechanism whereby such rate is reduced by a minimum of 0.05% to a maximum of 0.25% in years when investment returns outperform the existing PERS Discount Rate by at least four percentage points. On December 21, 2016, the PERS Board voted to lower the PERS Discount Rate to 7.0% over a three year phase-in period in accordance with the following schedule: 7.375% for the June 30, 2017 actuarial valuation, 7.25% for the June 30, 2018 actuarial valuation and 7.00% for the June 30, 2019 actuarial valuation. The new discount rate went into effect July 1, 2017 for the State and will go into effect July 1, 2018 for K-14 school districts and other public agencies. Lowering the PERS Discount Rate means employers that contract with PERS to administer their pension plans will see increases in their normal costs and unfunded actuarial liabilities. Active members hired after January 1, 2013, under the Reform Act (defined below) will also see their contribution rates rise.

On April 17, 2013, the PERS Board approved new actuarial policies aimed at returning PERS to fully-funded status within 30 years. The policies include a rate smoothing method with a 30-year fixed amortization period for gains and losses, a five-year increase of public agency contribution rates, including the contribution rate at the onset of such amortization period, and a five year reduction of public agency contribution rates at the end of such amortization period. The new actuarial policies were first included in the June 30, 2014 actuarial valuation and were implemented with respect to the State, K-14 school districts and all other public agencies in fiscal year 2015-16.

Also, on February 20, 2014, the PERS Board approved new demographic assumptions reflecting (i) expected longer life spans of public agency employees and related increases in costs for the PERS system and (ii) trends of higher rates of retirement for certain public agency employee classes, including police officers and firefighters. The new actuarial assumptions were first reflected in the Schools Pool in the June 30, 2015 actuarial valuation. The increase in liability due to the new assumptions will be amortized over 20 years with increases phased in over five years, beginning with the contribution

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requirement for fiscal year 2016-17. The new demographic assumptions affect the State, K-14 school districts and all other public agencies.

The PERS Board is required to undertake an experience study every four years under its Actuarial Assumptions Policy and State law. As a result of the most recent experience study, on December 20, 2017, the PERS Board approved new actuarial assumptions, including (i) lowering the inflation rate to 2.625% for the June 30, 2018 actuarial valuation and to 2.50% for the June 30, 2019 actuarial valuation, (ii) lowering the payroll growth rate to 2.875% for the June 30, 2018 actuarial valuation and 2.75% for the June 30, 2019 actuarial valuation, and (iii) certain changes to demographic assumptions relating to the salary scale for most constituent groups, and modifications to the morality, retirement, and disability retirement rates.

On February 14, 2018, the PERS Board approved a new actuarial amortization policy with an effective date for actuarial valuations beginning on or after June 30, 2019, which includes (i) shortening the period over which actuarial gains and losses are amortized from 30 years to 20 years, (ii) requiring that amortization payments for all unfunded accrued liability bases established after the effective date be computed to remain a level dollar amount throughout the amortization period, (iii) removing the 5-year ramp-up and ramp-down on unfunded accrued liability bases attributable to assumptions changes and non-investment gains/losses established on or after the effective date and (iv) removing the 5-year ramp-down on investment gains/losses established after the effective date. While PERS expects that reducing the amortization period for certain sources of unfunded liability will increase future average funding ratios, provide faster recovery of funded status following market downturns, decrease expected cumulative contributions, and mitigate concerns over intergenerational equity, such changes may result in increases in future employer contribution rates.

The Schools Pool Actuarial Valuation as of June 30, 2018 (the “2018 PERS Actuarial Valuation”), reported that the contribution rate for 2020-21 is projected to be 22.8%, with annual increases thereafter, resulting in a projected 26.7% employer contribution rate for fiscal year 2026-27. The projected contribution rates reflect a 6.7% investment return reduced by estimated administrative expenses for fiscal year 2018-19 and the anticipated decrease in normal cost due to new hires entering lower benefit formulas under the Reform Act, as well as the additional \$904 million contributed by the State in July 2019 pursuant to SB 90. As reported in the 2018 PERS Actuarial Valuation, the funded status for the Schools Pool decreased by 1.7% from June 30, 2017 to June 30, 2018, primarily due to increases in liability resulting from the decrease in the discount rate, discussed above, and the new actuarial valuation system, partially offset by the investment return in fiscal year 2017-18 being greater than expected.

The District can make no representations regarding the future program liabilities of STRS, or whether the District will be required to make additional contributions to STRS in the future above those amounts required under AB 1469. The District can also provide no assurances that its required contributions to PERS will not increase in the future.

California Public Employees’ Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees’ Pension Reform Act of 2013 (the “Reform Act”), which makes changes to both STRS and PERS, most substantially affecting new employees hired after January 1, 2013 (the “Implementation Date”). For STRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor (the age factor is the percent of final compensation to which an employee is entitled to for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. Similarly, for non-safety PERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor from age 55 to 62

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and increases the eligibility requirement for the maximum age factor of 2.5% to age 67. Among the other changes to PERS and STRS, the Reform Act also: (i) requires all new participants enrolled in PERS and STRS after the Implementation Date to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (ii) requires STRS and PERS to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (previously 12 months for STRS members who retire with 25 years of service), and (iii) caps “pensionable compensation” for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers) and benefit base for members participating in Social Security or 120% for members not participating in social security (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers), while excluding previously allowed forms of compensation under the formula such as payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off.

GASB Statement Nos. 67 and 68. On June 25, 2012, the Governmental Accounting Standards Board (“GASB”) approved two new standards (the “Statements”) with respect to pension accounting and financial reporting standards for state and local governments and pension plans. The new Statements, No. 67 and No. 68, will replace GASB Statement No. 27 and most of Statements No. 25 and No. 50. The changes will impact the accounting treatment of pension plans in which state and local governments participate. Major changes include: (1) the inclusion of unfunded pension liabilities on the government’s balance sheet (currently, such unfunded liabilities are typically included as notes to the government’s financial statements); (2) more components of full pension costs being shown as expenses regardless of actual contribution levels; (3) lower actuarial discount rates being required to be used for underfunded plans in certain cases for purposes of the financial statements; (4) closed amortization periods for unfunded liabilities being required to be used for certain purposes of the financial statements; and (5) the difference between expected and actual investment returns being recognized over a closed five-year smoothing period. In addition, according to GASB, Statement No. 68 means that, for pensions within the scope of the Statement, a cost-sharing employer that does not have a special funding situation is required to recognize a net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions and pension expense based on its proportionate share of the net pension liability for benefits provided through the pension plan. Because the accounting standards do not require changes in funding policies, the full extent of the effect of the new standards on the District is not known at this time. The reporting requirements for pension plans took effect for the fiscal year beginning July 1, 2013 and the reporting requirements for government employers, including the District, took effect for the fiscal year beginning July 1, 2014.

For more information, see Note P to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, attached hereto as Appendix B.

District Net Pension Liabilities. The District’s net pension liability for each of STRS and PERS is measured as the proportionate share of the net pension liability. As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
STRS	\$117,757,677
PERS	<u>39,913,666</u>
Total Net Pension Liability	\$ 157,671,343

For more information, see Note P to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, attached hereto as Appendix B.

Post-Employment Benefits

In addition to the pension benefits described above, the District administers a single-employer healthcare plan (the "OPEB Plan") that provides medical benefits to eligible retirees and their eligible dependents to age 65. To be eligible, a retiree must retire from the District with at least 10 years of eligible service. The District's contribution for medical coverage is 100% of the cost for retiree-only medical coverage, up to a maximum based on the highest employee-only medical premium in effect in the year of retirement. The retiree is responsible for any cost above the maximum or for cost associated with the election of dependent medical coverage and/or dental coverage. As of June 30, 2019, the OPEB Plan membership consisted of approximately 950 eligible active employees and 63 eligible retirees.

For the year ended June 30, 2019 the District recognized OPEB expense of \$3,272,604. As of June 30, 2019, the District's total liability with respect to the OPEB Plan was \$31,558,515. For additional information, see Note Q to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, attached hereto as Appendix B.

Joint Powers Arrangements

Self Insurance. The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is self-insured through the San Diego County Schools and Imperial County Schools Risk Management Joint Powers Authority ("SDCSRMR"), a joint powers authority that provides workers' compensation insurance, general liability, property, automobile and other miscellaneous coverage. Under this program SDCSRMR provides coverage through a Workers' Compensation Fund. The District receives user charges based upon each member's respective covered payroll. Coverage is provided for workers compensation with \$100,000 per occurrence being self-funded. Costs above the first \$100,000 are covered by an excess insurance policy of up to statutory limits. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The District receives property/casualty loss and general liability insurance coverage through SDCSRMR. A \$5,000,000 insurance policy is in effect with a deductible per occurrence of up to \$25,000 and a \$100,000 self-insured retention. The SDCSRMR pool covers losses in excess of the self-insured retention up to \$500,000. The next \$4.5 million is covered by an excess insurance policy through a commercial carrier. The Schools Excess Liability Fund then provides an additional \$50,000,000 of coverage. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Fringe Benefits. The District provides certain employee fringe benefits through participation in the San Diego County Schools Fringe Benefit Consortium (the "SDCSFBC"), a joint powers authority that offers dental, health and welfare, and vision benefits to its member school districts and charter schools. The District provides dental and vision benefits to certain employees through the SDCSFBC.

Joint Powers Authorities. The San Dieguito Public Facilities Authority (the "Public Facilities Authority") was formed pursuant to a joint powers agreement dated October 22, 1998, between the District and Community Facilities District No. 94-1 of the District, and under the provisions of Articles 1 through 4 of Chapter 5 of Division 7 of Title 1 (commencing with Section 6500) of the California Government Code (the "Act").

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The San Dieguito School Facilities Financing Authority (the “School Facilities Financing Authority”) was formed pursuant to a joint powers agreement dated September 15, 2016, between the District and the California Statewide Communities Development Authority, and under the provisions of the Act.

Each of the Public Facilities Authority and the School Facilities Financing Authority has served as the issuer of certain debt obligations related to the District. See “DISTRICT FINANCIAL INFORMATION – District Debt Structure” herein. Each of the Public Facilities Authority and the School Facilities Financing Authority is treated as a blended component unit of the District in its audited financial statements. See Note A to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019 attached as Appendix B hereto.

In addition to the Public Facilities Authority and the School Facilities Financing Authority, as noted above the District participates in SDCSRM and SDCSFBC. The relationship between the District and each of SDCSRM and SDCSFBC is such that neither joint powers authority is a component unit of the District for financial reporting purposes. Financial statements for each of SDCSRM and SDCSFBC are available from such respective entities.

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

SDCSFBC was created for the purpose of arranging for and providing various types of fringe benefits to employees of its member districts and charter schools. SDCSFBC is governed by a board consisting of two representatives from each member. The board of SDCSFBC controls the operations of SDCSFBC, including selection of arrangement and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board.

See Note O to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019 attached as Appendix B hereto.

DISTRICT FINANCIAL INFORMATION

The information in this section concerning the District’s general fund finances 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 of the District. The Bonds are payable from the proceeds of ad valorem taxes required to be levied by the County in an amount sufficient for the payment thereof. See “THE BONDS – Security and Sources of Payment” in the forepart of this Official Statement.

State Funding of Education

School district revenues consist primarily of guaranteed State moneys, local property taxes and funds received from the State in the form of categorical aid under ongoing programs of local assistance. All State aid is subject to the appropriation of funds in the State’s annual budget.

Revenue Limit Funding. Previously, school districts operated under general purpose revenue limits established by the State Department of Education. In general, revenue limits were calculated for each school district by multiplying the average daily attendance (“ADA”) for such district by a base revenue limit per unit of ADA. Revenue limit calculations were subject to adjustment in accordance with a number of factors designed to provide cost of living adjustments (“COLAs”) and to equalize revenues among school districts of the same type. Funding of a school district’s revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Beginning in fiscal year 2013-14, school districts have been funded based on uniform funding grants assigned to certain grade spans. See “ – Local Control Funding Formula” herein.

Local Control Funding Formula. State Assembly Bill 97 (Stats. 2013, Chapter 47) (“AB 97”), as amended by Senate Bill 91 (Stats. 2013, Chapter 49) (“SB 91”), established the current system for funding school districts, charter schools and county offices of education.

The primary component of AB 97 was the implementation of the Local Control Funding Formula (“LCFF”), which replaced the revenue limit funding system for determining State apportionments, as well as the majority of categorical program funding. State allocations are now provided on the basis of target base funding grants per unit of ADA (a “Base Grant”) assigned to each of four grade spans. Each Base Grant is subject to certain adjustments and add-ons, as discussed below. During the implementation period of the LCFF, an annual transition adjustment was calculated for each school district, equal to such district’s proportionate share of appropriations included in the State budget to close the gap between the prior-year funding level and the target allocation following full implementation of the LCFF. In each year, school districts had the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district’s funding gap.

The Base Grants per unit of ADA for each grade span were originally as follows: (i) \$6,845 for grades K-3; (ii) \$6,947 for grades 4-6; (iii) \$7,154 for grades 7-8; and (iv) \$8,289 for grades 9-12. During the implementation period of the LCFF, Base Grants were required to be adjusted annually for COLAs by applying the implicit price deflator for government goods and services. The provision of COLAs is now subject to appropriation for such adjustment in the annual State budget. The differences among Base Grants are linked to differentials in statewide average revenue limit rates by district type, and are intended to recognize the generally higher costs of education at higher grade levels. See also “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – State Budget Measures” herein for the adjusted Base Grants provided by current State budgetary legislation.

The Base Grants for grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in early grades and the provision of career technical education in high schools. Unless otherwise collectively bargained for, school districts serving students in grades K-3 must maintain an average class enrollment of 24 or fewer students in grades K-3 at each school site in order to continue receiving the adjustment to the K-3 Base Grant. Such school districts must also make progress towards this class size reduction goal in proportion to the growth in their funding over the implementation period. AB 97 also provides additional add-ons to school districts that received categorical block grant funding pursuant to the Targeted Instructional Improvement and Home-to-School Transportation programs during fiscal year 2012-13.

School districts that serve students of limited English proficiency (“EL” students), students from low income families that are eligible for free or reduced priced meals (“LI” students) and foster youth are eligible to receive additional funding grants. Enrollment counts are unduplicated, such that students may not be counted as both EL and LI (foster youth automatically meet the eligibility requirements for free or reduced priced meals). AB 97 authorizes a supplemental grant add-on (each, a “Supplemental Grant”) for

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school districts that serve EL/LI students, equal to 20% of the applicable Base Grant multiplied by such districts' percentage of unduplicated EL/LI student enrollment. School districts whose EL/LI populations exceed 55% of their total enrollment are eligible for a concentration grant add-on (each, a "Concentration Grant") equal to 50% of the applicable Base Grant multiplied by the percentage of such district's unduplicated EL/LI student enrollment in excess of the 55% threshold.

The following table shows a breakdown of the District's ADA by grade span, total enrollment, and the percentage of EL/LI student enrollment, for fiscal years 2012-13 through 2017-18.

ADA, ENROLLMENT AND EL/LI ENROLLMENT PERCENTAGE
Fiscal Years 2012-13 through 2019-20
San Dieguito Union High School District

Fiscal Year	Average Daily Attendance⁽¹⁾			Enrollment⁽²⁾	
	7-8	9-12	Total ADA	Total Enrollment	% of EL/LI Enrollment
2012-13	3,783	8,049	11,832	12,365	9.1%
2013-14	3,909	8,125	12,034	12,497	9.2%
2014-15	3,935	8,183	12,119	12,645	9.0%
2015-16	3,859	8,352	12,211	12,726	9.8%
2016-17	3,935	8,466	12,401	12,951	9.8%
2017-18				13,063	13.0%
2018-19				13,128	
2019-20 ⁽³⁾				13,093	

⁽¹⁾ Except for fiscal year 2019-20, reflects ADA as of the second principal reporting period (P-2 ADA), ending on or before the last attendance month prior to April 15 of each school year. An attendance month is equal to each four-week period of instruction beginning with the first day of school for a particular school district.

⁽²⁾ Reflects certified enrollment as of the fall census day (the first Wednesday in October), which is reported to the California Longitudinal Pupil Achievement Data System ("CALPADS") in each school year and used to calculate each school district's unduplicated EL/LI student enrollment. Adjustments may be made to the certified EL/LI counts by the California Department of Education. CALPADS figures exclude preschool and adult transitional students. For purposes of calculating Supplemental and Concentration Grants, a school district's fiscal year 2013-14 percentage of unduplicated EL/LI students was expressed solely as a percentage of its total fiscal year 2013-14 total enrollment. For fiscal year 2014-15, the percentage of unduplicated EL/LI enrollment was based on the two-year average of EL/LI enrollment in fiscal years 2013-14 and 2014-15. Beginning in fiscal year 2015-16, a school district's percentage of unduplicated EL/LI students is based on a rolling average of such district's EL/LI enrollment for the then-current fiscal year and the two immediately preceding fiscal years.

⁽³⁾ Projected, as of the District's second interim financial report for fiscal year 2017-18, dated March 8, 2018.

Source: *The District*.

For certain school districts that would have received greater funding levels under the prior revenue limit system, the LCFF provides for a permanent economic recovery target ("ERT") add-on, equal to the difference between the revenue limit allocations such districts would have received under the prior system in fiscal year 2020-21, and the target LCFF allocations owed to such districts in the same year. To derive the projected funding levels, the LCFF assumes the discontinuance of deficit revenue limit funding, implementation of a 1.94% COLA in fiscal years 2014-15 through 2020-21, and restoration of categorical funding to pre-recession levels. The ERT add-on is paid incrementally over the LCFF implementation period.

The sum of a school district's adjusted Base, Supplemental and Concentration Grants will be multiplied by such district's P-2 ADA for the current or prior year, whichever is greater (with certain adjustments applicable to small school districts). This funding amount, together with any applicable ERT or categorical block grant add-ons, will yield a district's total LCFF allocation. Generally, the amount of annual State apportionments received by a school district will amount to the difference between such total

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LCFF allocation and such district's share of applicable local property taxes. Most school districts receive a significant portion of their funding from such State apportionments. As a result, decreases in State revenues may significantly affect appropriations made by the Legislature to such school districts.

Basic Aid Districts. Certain schools districts, known as "basic aid" or "community funded" districts, have allocable local property tax collections that equal or exceed such districts' total LCFF allocation, and result in the receipt of no State apportionment aid. Basic aid school districts receive only special categorical funding, which is deemed to satisfy the "basic aid" requirement of \$120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. The implication for basic aid districts is that the legislatively determined allocations to school districts, and other politically determined factors, are less significant in determining their primary funding sources. Rather, property tax growth and the local economy are the primary determinants.

The District has, in the past, been classified as a basic aid district, because local property taxes collected and inuring to the District exceeded the amounts that would have been funded under the LCFF (or revenue limit funding in prior years) and otherwise provided by the State. The District became a basic aid district in Fiscal Year 2008-09, following State funding cuts to the then-applicable revenue limit formulation for school funding and remained a basic aid district until Fiscal Year 2014-15. In the current fiscal year, the District is not a basic aid district. However, the District continues to have an extraordinarily strong tax base, as local property tax collections constitute ____% of LCFF sources (and ____% of total General Fund revenue).

Depending on the rate of growth in local property tax revenue, the District could transition back to a basic aid district. State aid is based primarily on average daily attendance and other appropriations. Under the current State funding formulas, if local taxes do not provide money equal to the funded LCFF, the State will make up the difference through State funding.

Accountability. The State Board of Education has adopted regulations regarding the expenditure of supplemental and concentration funding. These regulations include a requirement that school districts increase or improve services for EL/LI students in proportion to the increase in funds apportioned to such districts on the basis of the number and concentration of such EL/LI students, and detail the conditions under which school districts can use supplemental or concentration funding on a school-wide or district-wide basis.

School districts are also required to adopt local control and accountability plans ("LCAPs") disclosing annual goals for all students, as well as certain numerically significant student subgroups, to be achieved in eight areas of State priority identified by the LCFF. LCAPs may also specify additional local priorities. LCAPs must specify the actions to be taken to achieve each goal, including actions to correct identified deficiencies with regard to areas of State priority. LCAPs are required to be adopted every three years, beginning in fiscal year 2014-15, and updated annually thereafter. The State Board of Education has adopted a template LCAP for use by school districts.

Support and Intervention. AB 97, as amended by SB 91, established a new system of support and intervention to assist school districts meet the performance expectations outlined in their respective LCAPs. School districts must adopt their LCAPs (or annual updates thereto) in tandem with their annual operating budgets, and not later than five days thereafter submit such LCAPs or updates to their respective county superintendents of schools. On or before August 15 of each year, a county superintendent may seek clarification regarding the contents of a district's LCAP (or annual update thereto), and the district is required to respond to such a request within 15 days. Within 15 days of receiving such a response, the county superintendent can submit non-binding recommendations for amending the LCAP or annual update, and such recommendations must be considered by the respective

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school district at a public hearing within 15 days. A district's LCAP or annual update must be approved by the county superintendent by October 8 of each year if the superintendent determines that (i) the LCAP or annual update adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the actions and strategies outlined in the LCAP.

A school district is required to receive additional support if its respective LCAP or annual update thereto is not approved, if the district requests technical assistance from its respective county superintendent, or if the district does not improve student achievement across more than one State priority for one or more student subgroups. Such support can include a review of a district's strengths and weaknesses in the eight State priority areas, or the assignment of an academic expert to assist the district identify and implement programs designed to improve outcomes. Assistance may be provided by the California Collaborative for Educational Excellence, a State agency created by the LCFF and charged with assisting school districts achieve the goals set forth in their LCAPs. The State Board of Education has developed rubrics to assess school district performance and the need for support and intervention.

The State Superintendent of Public Instruction (the "State Superintendent") is further authorized, with the approval of the State Board of Education, to intervene in the management of persistently underperforming school districts. The State Superintendent may intervene directly or assign an academic trustee to act on his or her behalf. In so doing, the State Superintendent is authorized to (i) modify a district's LCAP, (ii) impose budget revisions designed to improve student outcomes, and (iii) stay or rescind actions of the local governing board that would prevent such district from improving student outcomes; provided, however, that the State Superintendent is not authorized to rescind an action required by a local collective bargaining agreement.

Other State Sources. In addition to State allocations determined pursuant to the LCFF, the District receives other State revenues consisting primarily of restricted revenues designed to implement State mandated programs. Beginning in fiscal year 2013-14, categorical spending restrictions associated with a majority of State mandated programs were eliminated, and funding for these programs was folded into the LCFF. Categorical funding for certain programs was excluded from the LCFF, and school districts will continue to receive restricted State revenues to fund these programs.

Other Revenue Sources

Federal and Local Sources. The federal government provides funding for several of the District's programs, including special education programs, programs under the No Child Left Behind Act, and specialized programs such as Drug Free Schools, Innovative Strategies, and Vocational & Applied Technology. In addition, the District receives additional local revenues beyond local property tax collections, such as leases and rentals, interest earnings, interagency services, developer fees and other local sources.

Dissolution of Redevelopment Agencies

On December 30, 2011, the State Supreme Court issued its decision in the case of *California Redevelopment Association v. Matosantos* ("Matosantos"), finding ABx1 26, a trailer bill to the 2011-12 State budget, to be constitutional. As a result, all redevelopment agencies in the State ceased to exist as a matter of law on February 1, 2012.

ABx1 26 was modified by Assembly Bill No. 1484 (Chapter 26, Statutes of 2011-12) ("AB 1484"), which, together with ABx1 26, is referred to herein as the "Dissolution Act." The Dissolution Act provides that all rights, powers, duties and obligations of a redevelopment agency under the California Community Redevelopment Law that have not been repealed, restricted or revised pursuant to

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ABx1 26 will be vested in a successor agency, generally the county or city that authorized the creation of the redevelopment agency (each, a “Successor Agency”). All property tax revenues that would have been allocated to a redevelopment agency, less the corresponding county auditor-controller’s cost to administer the allocation of property tax revenues, are now allocated to a corresponding Redevelopment Property Tax Trust Fund (“Trust Fund”), to be used for the payment of pass-through payments to local taxing entities, and thereafter to bonds of the former redevelopment agency and any “enforceable obligations” of the Successor Agency, as well as to pay certain administrative costs. The Dissolution Act defines “enforceable obligations” to include bonds, loans, legally required payments, judgments or settlements, legal binding and enforceable obligations, and certain other obligations.

Among the various types of enforceable obligations, the first priority for payment is tax allocation bonds issued by the former redevelopment agency; second is revenue bonds, which may have been issued by the host city, but only where the tax increment revenues were pledged for repayment and only where other pledged revenues are insufficient to make scheduled debt service payments; third is administrative costs of the Successor Agency, equal to at least \$250,000 in any year, unless the oversight board reduces such amount for any fiscal year or a lesser amount is agreed to by the Successor Agency; then, fourth is tax revenues in the Trust Fund in excess of such amounts, if any, to be allocated as residual distributions to local taxing entities in the same proportions as other tax revenues. Moreover, all unencumbered cash and other assets of former redevelopment agencies will also be allocated to local taxing entities in the same proportions as tax revenues. Notwithstanding the foregoing portion of this paragraph, the order of payment is subject to modification in the event a Successor Agency timely reports to the Controller and the Department of Finance that application of the foregoing will leave the Successor Agency with amounts insufficient to make scheduled payments on enforceable obligations. If the county auditor-controller verifies that the Successor Agency will have insufficient amounts to make scheduled payments on enforceable obligations, it shall report its findings to the Controller. If the Controller agrees there are insufficient funds to pay scheduled payments on enforceable obligations, the amount of such deficiency shall be deducted from the amount remaining to be distributed to taxing agencies, as described as the fourth distribution above, then from amounts available to the Successor Agency to defray administrative costs. In addition, if a taxing agency entered into an agreement pursuant to California Health and Safety Code Section 33401 for payments from a redevelopment agency under which the payments were to be subordinated to certain obligations of the redevelopment agency, such subordination provisions shall continue to be given effect.

As noted above, the Dissolution Act expressly provides for continuation of pass-through payments to local taxing entities. Per statute, 100% of contractual and statutory two percent pass-throughs, and 56.7% of statutory pass-throughs authorized under the Community Redevelopment Law Reform Act of 1993 (AB 1290, Chapter 942, Statutes of 1993) (“AB 1290”), are restricted to educational facilities without offset against revenue limit apportionments by the State. Only 43.3% of AB 1290 pass-throughs are offset against State aid so long as the District uses the moneys received for land acquisition, facility construction, reconstruction, or remodeling, or deferred maintenance as provided under California Education Code Section 42238(h).

ABx1 26 states that in the future, pass-throughs shall be made in the amount “which would have been received had the redevelopment agency existed at that time,” and that the County Auditor-Controller shall “determine the amount of property taxes that would have been allocated to each redevelopment agency had the redevelopment agency not been dissolved pursuant to the operation of [ABx1 26] using current assessed values and pursuant to statutory [pass-through] formulas and contractual agreements with other taxing agencies.”

Successor Agencies continue to operate until all enforceable obligations have been satisfied and all remaining assets of the Successor Agency have been disposed of. AB 1484 provides that once the

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debt of the Successor Agency is paid off and remaining assets have been disposed of, the Successor Agency shall terminate its existence and all pass-through payment obligations shall cease.

The District can make no representations as to the extent to which its apportionments from the State may be offset by the future receipt of residual distributions or from unencumbered cash and assets of former redevelopment agencies or any other surplus property tax revenues pursuant to the Dissolution Act.

Accounting Practices

The accounting practices of the District conform to generally accepted accounting principles in accordance with policies and procedures of the California School Accounting Manual. This manual, according to Section 41010 of the California Education Code, is to be followed by all California school districts.

The District's expenditures are accrued at the end of the fiscal year to reflect the receipt of goods and services in that year. Revenues generally are recorded on a cash basis, except for items that are susceptible to accrual (measurable and/or available to finance operations). Current taxes are considered susceptible to accrual. Delinquent taxes not received after the fiscal year end are not recorded as revenue until received. Revenues from specific state and federally funded projects are recognized when qualified expenditures have been incurred. State block grant apportionments are accrued to the extent that they are measurable and predictable. The State Department of Education sends the District updated information from time to time explaining the acceptable accounting treatment of revenue and expenditure categories.

The District's accounting is organized on the basis of fund groups, with each group consisting of a separate set of self-balancing accounts containing assets, liabilities, fund balances, revenues and expenditures. The major fund classification is the general fund which accounts for all financial resources not requiring a special type of fund. The fiscal year for the District begins on July 1 and ends on June 30.

Financial Statements

The District's general fund finances the legally authorized activities of the District for which restricted funds are not provided. General fund revenues are derived from such sources as State school fund apportionments, taxes, use of money and property, and aid from other governmental agencies. Audited financial statements of the District for the fiscal year ended June 30, 2019, and prior fiscal years are on file with the District and available for public inspection at the Office of the Superintendent of the San Dieguito Union High School District, 701 Encinitas Boulevard, Encinitas, California 92024. The Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2019, are included in Appendix B hereto.

Comparative Financial Statements

The following table reflects the District's general fund revenues, expenditures and fund balances from fiscal year 2014-15 to fiscal year 2018-19.

AUDITED FINANCIAL STATEMENTS
Statement of Revenues, Expenditures and Changes in Fund
Balances – General Fund – Fiscal Years 2014-15 through 2018-19⁽¹⁾
San Dieguito Union High School District

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
REVENUES					
LCFF Sources					
State Apportionment or State Aid	\$353,318	\$811,386	\$2,097,808	\$352,585	\$2,658,326
Education Protection Account Funds	2,424,260	2,443,494	2,481,470	2,506,336	2,522,854
Local Sources	88,015,324	93,665,578	99,482,163	105,146,360	111,140,668
Federal Revenue	4,393,472	4,432,599	4,163,847	3,794,025	3,678,501
Other State Revenue	8,694,268	16,257,334	15,373,247	13,571,420	21,343,648
Other Local Revenue	<u>10,531,381</u>	<u>9,643,955</u>	<u>10,232,433</u>	<u>9,933,657</u>	<u>9,493,315</u>
Total Revenues	114,412,023	127,254,346	133,830,968	135,304,383	150,837,312
EXPENDITURES					
Instruction	68,507,813	74,205,409	82,726,060	83,261,243	90,565,533
Instruction-Related Services	11,508,477	13,495,915	14,886,958	15,162,683	16,309,088
Pupil Services	11,976,478	13,386,094	14,821,383	14,404,791	15,268,307
Ancillary Services	2,510,445	2,692,285	2,849,991	3,038,242	3,298,299
General Administration	6,389,445	5,847,097	6,911,398	7,116,297	8,182,891
Plant Services	9,902,219	11,573,679	11,860,094	12,623,156	12,969,284
Other Outgo	889,692	927,214	973,304	779,233	979,346
Capital Outlay	--	--	1,407,855	1,020,356	499,563
Debt Service:					
Principal	765,589	765,585	765,588	765,588	900,070
Interest	<u>822,121</u>	<u>822,221</u>	<u>822,197</u>	<u>822,150</u>	<u>845,633</u>
Total Expenditures	113,272,279	123,715,499	138,024,828	138,993,739	149,818,014
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,139,744	3,538,847	(4,193,860)	(3,689,356)	1,019,298
Other Financing Sources (Uses):					
Transfers In	765,589	765,589	1,426,017	765,589	4,904,312
Transfers Out	(98,919)	(30,000)	(60,604)	(211,039)	(3,668,585)
Proceeds from Sale of Bonds	--	--	--	--	--
Other Sources	--	--	--	--	--
Net Other Financing Sources (Uses)	<u>666,670</u>	<u>735,589</u>	<u>1,365,413</u>	<u>554,550</u>	<u>1,235,727</u>
NET CHANGE IN FUND BALANCE	1,806,414	4,274,436	(2,828,447)	(3,134,806)	2,255,025
Fund Balance, July 1	<u>22,059,225</u>	<u>23,865,638</u>	<u>28,140,074</u>	<u>25,311,627</u>	<u>22,176,821</u>
Fund Balances, June 30	<u>\$23,865,639</u>	<u>\$28,140,074</u>	<u>\$25,311,627</u>	<u>\$22,176,821</u>	<u>\$24,431,846</u>

⁽¹⁾ For projected general fund revenues, expenditures and changes in fund balance for fiscal year 2019-20, see “ – General Fund Budgets” below.

⁽²⁾ For fiscal year 2012-13 and prior years, this category was “Revenue limit sources.” In fiscal year 2013-14, this category became “LCFF Sources.” See “DISTRICT FINANCIAL INFORMATION – State Funding of Education – Local Control Funding Formula” herein.

Source: The District.

Budget Process

State Budgeting Requirements. The District is required by provisions of the State Education Code to maintain a balanced budget each year, in which the sum of expenditures and the ending fund balance cannot exceed the sum of revenues and the carry-over fund balance from the previous year. The State Department of Education imposes a uniform budgeting and accounting format for school districts.

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The budget process for school districts was substantially amended by Assembly Bill 1200 (“AB 1200”), which became State law on October 14, 1991. Portions of AB 1200 are summarized below. Additional amendments to the budget process were made by Assembly Bill 2585, effective as of September 9, 2014, including the elimination of the dual budget cycle option for school districts. All school districts must now be on a single budget cycle.

School districts must adopt a budget on or before July 1 of each year. The budget must be submitted to the county superintendent within five days of adoption or by July 1, whichever occurs first. The county superintendent will examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance, and will determine if the budget allows the district to meet its current obligations, if the budget is consistent with a financial plan that will enable the district to meet its multi-year financial commitments, whether the budget includes the expenditures necessary to implement a local control and accountability plan, and whether the budget’s ending fund balance exceeds the minimum recommended reserve for economic uncertainties.

On or before August 15, the county superintendent will approve, conditionally approve or disapprove the adopted budget for each school district. Budgets will be disapproved if they fail the above standards. The district board must be notified by August 15 of the county superintendent’s recommendations for revision and reasons for the recommendations. The county superintendent may assign a fiscal advisor or appoint a committee to examine and comment on the superintendent’s recommendations. The committee must report its findings no later than August 20. Any recommendations made by the county superintendent must be made available by the district for public inspection. No later than September 22, the county superintendent must notify the State Superintendent of Public Instruction of all school districts whose budget may be disapproved.

For districts whose budgets have been disapproved, the district must revise and readopt its budget by September 8, reflecting changes in projected income and expense since July 1, including responding to the county superintendent’s recommendations. The county superintendent must determine if the budget conforms with the standards and criteria applicable to final district budgets and not later than October 8, will approve or disapprove the revised budgets. If the budget is disapproved, the county superintendent will call for the formation of a budget review committee pursuant to California Education Code Section 42127.1. No later than October 8, the county superintendent must notify the State Superintendent of Public Instruction of all school districts whose budget has been disapproved. Until a district’s budget is approved, the district will operate on the lesser of its proposed budget for the current fiscal year or the last budget adopted and reviewed for the prior fiscal year.

Interim Financial Reports. Under the provisions of AB 1200, each school district is required to file interim certifications with the county office of education as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent two fiscal years. The county office of education reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A negative certification is assigned to any school district that will be unable to meet its financial obligations for the remainder of the current fiscal year or subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

Within the past five years, the District has submitted, and the County superintendent of schools has accepted, positive certifications on all of the District’s interim financial reports. The District has

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never had an adopted budget disapproved by the County superintendent of schools, and has never submitted or received a negative certification of an interim financial report pursuant to AB 1200.

General Fund Budgets

The District's general fund budgets for the fiscal years ending June 30, 2018, through June 30, 2020, actual results for the fiscal years ending June 30, 2018, and June 30, 2019, and projected actual results for the fiscal year ended June 30, 2020, are set forth in the following table.

**GENERAL FUND BUDGET AND ACTUAL RESULTS
FISCAL YEARS ENDING JUNE 30, 2018 THROUGH JUNE 30, 2020
San Dieguito Union High School District**

	2017-18 Budget ⁽¹⁾	2017-18 Actual ⁽¹⁾	2018-19 Budget ⁽¹⁾	2018-19 Actual ⁽¹⁾	2019-20 Budget ⁽²⁾	2019-20 Projected Actual ⁽³⁾
REVENUES						
LCFF Sources:						
State Apportionment or State Aid	\$3,319,500	\$352,585	\$5,828,270	\$2,658,326	\$1,689,549	
Education Protection Account Funds	2,524,800	2,506,336	2,526,000	2,522,854	2,527,200	
Local Sources	102,454,060	105,146,360	107,322,122	111,140,668	116,309,594	
Federal Revenue	3,920,577	3,794,025	3,796,592	3,678,501	3,829,292	
Other State Revenue	11,108,785	13,571,420	15,185,044	21,343,648	11,225,862	
Other Local Revenue	<u>6,822,067</u>	<u>9,895,603</u>	<u>6,263,647</u>	<u>9,436,961</u>	<u>7,855,167</u>	
Total Revenues	130,149,789	135,266,329	140,921,675	150,780,958	143,436,664	
EXPENDITURES						
Current:						
Certificated Salaries	68,381,167	68,979,737	70,838,410	70,426,191	71,366,368	
Classified Salaries	20,303,801	20,032,969	20,649,797	19,697,606	20,868,600	
Employee Benefits	29,428,724	29,536,858	32,655,249	38,829,809	34,965,729	
Books and Supplies	3,486,070	3,762,173	4,233,780	3,673,656	3,432,751	
Services and Other Operating Expenditures	14,412,014	13,756,667	14,409,684	14,446,811	14,462,125	
Other Outgo	745,096	452,600	602,350	588,217	500,345	
Direct Support/Indirect Costs	(122,646)	(135,359)	(155,000)	(89,542)	(157,212)	
Capital Outlay	70,000	1,020,356	65,000	499,563	57,000	
Debt Service:						
Principal	765,588	765,588	900,072	900,070	900,071	
Interest	<u>822,231</u>	<u>822,150</u>	<u>845,722</u>	<u>845,633</u>	<u>845,722</u>	
Total Expenditures	138,292,045	138,993,739	145,045,064	149,818,014	147,241,499	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,142,256)	(3,727,410)	(4,123,389)	962,944	(3,804,835)	
Other Financing Sources (Uses):						
Transfers In	765,589	765,589	765,589	1,284,312	765,589	
Transfers Out	<u>(30,000)</u>	<u>(211,039)</u>	<u>(355,682)</u>	<u>(3,668,585)</u>	<u>(395,640)</u>	
Net Other Financing Sources (Uses)	735,589	554,550	409,907	(2,384,273)	369,949	
NET CHANGE IN FUND BALANCE	(7,406,667)	(3,172,860)	(3,713,482)	(1,421,329)	(3,434,886)	
Fund Balance, July 1	<u>22,806,577</u>	<u>22,806,577</u>	<u>19,633,717</u>	<u>19,633,717</u>	<u>18,212,388</u>	
Fund Balances, June 30	<u>\$15,399,910</u>	<u>\$19,633,717</u>	<u>\$15,920,235</u>	<u>\$18,212,388</u>	<u>\$14,777,502</u>	

⁽¹⁾ Original budgeted amounts and actual amounts from District audited financial reports.

⁽²⁾ Fiscal year 2019-20 adopted budget.

⁽³⁾ From the District's second interim financial report for fiscal year 2017-18, dated March __, 2020.

Source: *The District*.

District Debt Structure

Short-Term Debt. Because District revenues from local property taxes and State categorical funds are received at irregular intervals throughout the year, while expenditures tend to be incurred on a regular monthly basis, the District finds it necessary to borrow for short-term cash needs by issuance of tax and revenue anticipation notes. In 2019, the District elected to participate in the authorization and issuance of the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program, Note Participations, Series 2019, resulting in the issuance on behalf of the District of an aggregate principal amount of \$20,000,000 of revenue anticipation notes (the “2019-20 TRANS”). The 2019-20 TRANS mature on June 30, 2020 with an interest rate of 4.00%; Amounts for the full repayment of the 2019-20 TRANS are expected to be set aside as of April 2020. The 2019-20 TRANS were sold by the District to supplement the District’s cash flow. [The District anticipates the issuance of additional tax and revenue anticipation notes for Fiscal Year 2020-21.]

Schedule of Long-Term Obligations. A schedule of changes in the District’s long-term obligations for the year ended June 30, 2019, is shown below:

	Balance <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2019</u>
General Obligation Bonds	\$336,955,000	--	\$3,035,000	\$333,920,000
Unamortized discount	(600,925)	--	(28,615)	(572,310)
Unamortized premium	15,956,339	-	733,802	15,222,537
Capital Leases	866,396	--	134,482	731,914
Special Tax Bonds ⁽¹⁾	94,280,000	\$74,580,000	71,015,000	97,845,000
Unamortized premium	433,205	8,616,236	245,992	8,803,449
Unamortized discount	(1,093,008)	(646,138)	(1,110,315)	(628,831)
Lease Revenue Bonds	12,730,000	--	--	12,730,000
Unamortized discount	(218,630)	--	(27,329)	(191,301)
Net Pension Liability ⁽²⁾	156,953,547	717,796	--	157,671,343
Net OPEB Liability ⁽³⁾	29,392,965	2,165,550	--	31,558,515
Compensated Absences	1,831,445	--	49,498	1,781,947
State School Building Loan	902,695	--	318,786	583,909
Total Governmental Activities	<u>\$648,389,029</u>	<u>\$85,433,444</u>	<u>\$74,366,301</u>	<u>\$659,456,172</u>

⁽¹⁾ Special Tax Bonds of community facilities districts of the District. Debt service on such Special Tax Bonds is paid from the proceeds of special taxes levied against taxable real property within the respective community facilities districts. See “TAX BASE FOR REPAYMENT OF THE BONDS – Statement of Direct and Overlapping Debt” in the forepart of this Official Statement and “ – Non-Obligatory Debt; Community Facilities Districts” below.

⁽²⁾ See “DISTRICT GENERAL INFORMATION – State Retirement Systems” herein.

⁽³⁾ See “DISTRICT GENERAL INFORMATION – Post-Employment Benefits” herein.

Source: *The District*.

General Obligation Bonds. The Proposition AA Authorization was approved on November 5, 2012. On April 11, 2013, the District issued an aggregate principal amount of \$160,000,000 of general obligation bonds pursuant to the Proposition AA Authorization, consisting of \$2,320,000 aggregate principal amount of 2013 General Obligation Bonds (Election of 2012), Series A-1 (Taxable) and \$157,680,000 principal amount of 2013 General Obligation Bonds (Election of 2012), Series A-2 (Tax-Exempt) (the “Series A-2”).

On April 29, 2015, the District issued an aggregate principal amount of \$117,040,000 of general obligation bonds pursuant to the Proposition AA Authorization, consisting of \$7,010,000 aggregate principal amount of 2015 General Obligation Bonds (Election of 2012), Series B-1 (Taxable) and \$110,030,000 principal amount of 2015 General Obligation Bonds (Election of 2012), Series B-2 (Tax-Exempt) (the “Series B-2”).

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On July 14, 2016, the District issued an aggregate principal amount of \$62,000,000 of general obligation bonds pursuant to the Proposition AA Authorization, consisting of \$795,000 aggregate principal amount of 2016 General Obligation Bonds (Election of 2012) Series C-1 (Taxable) and \$61,205,000 principal amount of 2016 General Obligation Bonds (Election of 2012) Series C-2 (Tax-Exempt) (the “Series C-2”).

On May 31, 2018, the District issued an aggregate principal amount of \$62,000,000 of general obligation bonds pursuant to the Proposition AA Authorization, consisting of \$3,100,000 aggregate principal amount of 2018 General Obligation Bonds (Election of 2012) Series D-1 (Taxable) (the “Series D-1”) and \$21,900,000 principal amount of 2018 General Obligation Bonds (Election of 2012) Series D-2 (Tax-Exempt) (the “Series D-2”).

The table below presents the annual debt service requirements for all of the District’s outstanding general obligation bonded debt, including the Bonds.

Year Ending (August 1)	Series A-2* ⁽¹⁾	Series B-2 ⁽²⁾	Series C-2 ⁽³⁾	Series D-1	Series D-2	The Bonds	Total Annual Debt Service
2020	\$7,669,850	\$4,179,400	\$1,991,975	\$1,084,466	\$1,891,650		\$16,817,341
2021	8,045,050	4,179,400	1,991,975	--	3,280,600		17,497,025
2022	8,452,450	4,179,400	1,991,975	--	727,400		15,351,225
2023	8,878,200	4,179,400	1,991,975	--	727,400		15,776,975
2024	9,320,950	4,179,400	3,346,975	--	727,400		17,574,725
2025	9,788,450	4,179,400	3,552,613	--	727,400		18,247,863
2026	9,952,950	4,179,400	4,049,488	--	727,400		18,909,238
2027	10,242,950	6,904,400	1,761,200	--	727,400		19,635,950
2028	10,436,200	7,400,400	1,761,200	--	727,400		20,325,200
2029	10,710,200	7,837,200	1,761,200	--	727,400		21,036,000
2030	11,238,800	8,051,200	2,326,200	--	727,400		22,343,600
2031	11,796,000	8,265,400	2,558,600	--	727,400		23,347,400
2032	12,394,400	8,469,200	2,770,800	--	727,400		24,361,800
2033	13,011,000	8,687,400	3,003,200	--	727,400		25,429,000
2034	13,663,600	8,903,800	3,194,600	--	727,400		26,489,400
2035	14,344,200	9,122,800	3,401,200	--	727,400		27,595,600
2036	15,065,000	9,340,375	2,272,000	--	727,400		27,404,775
2037	15,817,600	9,564,600	2,395,000	--	727,400		28,504,600
2038	16,608,800	9,791,600	2,521,350	--	727,400		29,649,150
2039	--	27,452,800	2,658,050	--	727,400		30,838,250
2040	--	15,300,000	15,534,650	--	727,400		31,562,050
2041	--	--	30,916,900	--	727,400		31,644,300
2042	--	--	--	--	18,912,400		18,912,400
Totals ⁽⁴⁾	<u>\$217,436,650</u>	<u>\$174,346,975</u>	<u>\$97,753,125</u>	<u>\$1,084,466</u>	<u>\$38,632,650</u>		<u>\$529,253,866</u>

* Preliminary, subject to change.

(1) Includes the Prior Bonds.

(2) Final maturity is February 1, 2040.

(3) Final maturity is February 1, 2041.

(4) Figures rounded.

Lease Revenue Bonds. In May 2010, the District entered into a facility lease agreement with the San Dieguito Public Facilities Authority (the “Public Facilities Authority”) to execute and deliver Lease Revenue Bonds, Series 2010A (Qualified School Construction Bonds - Direct Subsidy) in the amount of \$13,015,000 (the “2010A Lease Revenue Bonds”) with an interest rate of 6.459% for various capital projects and public school improvements, including the installation of solar power facilities at La Costa Canyon High School and the Canyon Crest Solar Facility. The 2010A Lease Revenue Bonds are designated as qualified school construction bonds under Section 54F of the Code. Of the 6.459% per annum paid in interest on the 2010A Lease Revenue Bonds, 5.660% per annum was scheduled to be

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reimbursed by direct subsidy payments from the federal government pursuant to Section 6431 of the Code. However, pursuant to the federal Balanced Budget and Emergency Deficit Control Act of 1985, as amended, the subsidy paid was reduced. The subsidy payment will be decreased by 5.9% through September 30, 2020; effectively increasing the portion of the interest on the 2010A Lease Revenue Bonds that is paid by the District. The sequestration reduction rate will be applied unless Congress acts to intervene. Without Congressional intervention, the sequestration rate is subject to change in the following federal fiscal year. The District cannot predict whether or how subsequent sequestration actions may affect subsidy payments currently scheduled for receipt in future federal fiscal years.

Future Financings. The District may issue additional general obligation bonds and general obligation refunding bonds depending upon project needs and market conditions. The District may not issue general obligation bonds if the tax rate levied to meet the debt service requirements for general obligation bonds approved at a single election, such as the Proposition AA Authorization, is projected to exceed \$30 per year per \$100,000 of taxable property in accordance with Article XIII A of the State Constitution. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the California Constitution” and “– Proposition 39” herein.

Pursuant to the State Education Code, the District’s bonding capacity for general obligation bonds is 1.25% of the taxable property valuation of property within the District as of the last assessment roll. Prior to the issuance of the Bonds, the District had issued approximately \$339 million aggregate principal amount of general obligation bonds under the Proposition AA Authorization, of which approximately \$312 million is currently outstanding. See “TAX BASE FOR REPAYMENT OF THE BONDS – Assessed Valuations – Bonding Capacity” in the forepart of this Official Statement.

Non-Obligatory Debt; Community Facilities Districts. The District has established several Mello-Roos community facilities districts pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended. Certain outstanding special tax bonds (the “Prior Special Tax Bonds”) issued by each of these community facilities districts were acquired by the Public Facilities Authority and provide revenues to pay debt service on the Public Facilities Authority’s outstanding revenue bonds. In addition, certain outstanding special tax bonds (the “2016 Special Tax Bonds” and, together with the Prior Special Tax Bonds, the “Special Tax Bonds”) issued by two of these community facilities districts were acquired by the School Facilities Financing Authority and provide revenues to pay debt service on the School Facilities Financing Authority’s outstanding revenue bonds.

The annual payments for the Special Tax Bonds are secured solely by the special taxes levied on taxable property in the respective community facilities district and are not obligations of the District. See “TAX BASE FOR REPAYMENT OF THE BONDS – Statement of Direct and Overlapping Debt” in the forepart of this Official Statement. For additional information, see Note L to the Audited Financial Statements of the District for the Fiscal Year Ended June 30, 2017, attached hereto as Appendix B.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS

Principal of and interest on the Bonds are payable from the proceeds of an ad valorem property tax levied by the County for the payment thereof. See “THE BONDS – Security and Sources of Payment” in the forepart of this Official Statement. Articles XIII A, XIII B, XIII C and XIII D of the California Constitution, Propositions 22, 26, 39, 46, 98, 111 and 1A, 1D and certain other provisions of law discussed below, are discussed in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the County to levy taxes on behalf of the District and of the District to spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the County to levy property taxes for payment of the principal and interest on the Bonds. The ad valorem property tax levied by the County for payment of the Bonds was approved by the voters of the District in compliance with Article XIII A, Article XIII C, and all applicable laws.

Article XIII A of the California Constitution

Article XIII A (“Article XIII A”) of the State Constitution limits the amount of *ad valorem* property taxes on real property to 1% of “full cash value” as determined by the county assessor. Article XIII A defines “full cash value” to mean “the county assessor’s valuation of real property as shown on the 1975-76 bill under “full cash value,” or thereafter, the appraised value of real property when purchased, newly constructed or a change in ownership has occurred after the 1975 assessment,” subject to exemptions in certain circumstances of property transfer or reconstruction. Determined in this manner, the full cash value is also referred to as the “base year value.” The full cash value is subject to annual adjustment to reflect increases, not to exceed 2% for any year, or decreases in the consumer price index or comparable local data, or to reflect reductions in property value caused by damage, destruction or other factors.

Article XIII A has been amended to allow for temporary reductions of assessed value in instances where the fair market value of real property falls below the adjusted base year value described above. Proposition 8—approved by the voters in November of 1978—provides for the enrollment of the lesser of the base year value or the market value of real property, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a similar decline. In these instances, the market value is required to be reviewed annually until the market value exceeds the adjusted base year value. Reductions in assessed value could result in a corresponding increase in the annual tax rate levied by the County to pay debt service on the Bonds. See “THE BONDS – Security and Sources of Payment” and “TAX BASE FOR REPAYMENT OF BONDS” in the forepart of this Official Statement.

Article XIII A requires a vote of two-thirds or more of the qualified electorate of a city, county, special district or other public agency to impose special taxes, while totally precluding the imposition of any additional *ad valorem* property, sales or transaction tax on real property. Article XIII A exempts from the 1% tax limitation any taxes above that level required to pay debt service (a) on any indebtedness approved by the voters prior to July 1, 1978, or (b) as the result of an amendment approved by State voters on June 3, 1986, on any bonded indebtedness approved by two-thirds or more of the votes cast by the voters for the acquisition or improvement of real property on or after July 1, 1978, or (c) on bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% or more of the votes cast on the proposition, but only if certain accountability measures are included in the proposition. The tax for payment of the Bonds falls within the exception described in (c) of the immediately preceding sentence. In addition, Article XIII A requires

the approval of two-thirds or more of all members of the Legislature to change any State taxes for the purpose of increasing tax revenues.

Split Roll Property Tax Ballot Measure. On October 15, 2018, a proposed ballot initiative became eligible for the November 2020 Statewide ballot (the “2020 Ballot Measure”). If approved by a majority of voters casting a ballot at the November 2020 Statewide election, the 2020 Ballot Measure would amend Article XIII A such that the “full cash value” of commercial and industrial real property that is not zoned for commercial agricultural production, for each lien date, would be equal to the fair market value of that property. If passed, the 2020 Ballot Measure would not affect the “full cash value” of residential property or real property used for commercial agricultural production, which would continue to be subject to annual increases not to exceed 2%. After compensating the State General Fund for resulting reductions in State personal income tax and corporate tax revenues, and compensating cities, counties and special districts for the cost of implementing the 2020 Ballot Measure, approximately 40% of the remaining additional tax revenues generated as a result of the 2020 Ballot Measure would be deposited into a fund created pursuant to the 2020 Ballot Measure called the Local School and Community College Property Tax Fund, with such funds being used to supplement, and not replace, existing funding school districts and community college districts receive under the State’s constitutional minimum funding requirement. The District cannot predict whether the 2020 Ballot Measure will be approved by a majority of voters casting a ballot. If approved, the District cannot make any assurance as to what effect the implementation of the 2020 Ballot Measure will have on District revenues or the assessed valuation of real property in the District.

Legislation Implementing Article XIII A

Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the relevant county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the “taxing area” based upon their respective “situs.” Any such allocation made to a local agency continues as part of its allocation in future years.

All taxable property value included in this Official Statement is shown at 100% of taxable value (unless noted differently) and all tax rates reflect the \$1 per \$100 of taxable value.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIII A.

Proposition 50 and Proposition 171

On June 3, 1986, the voters of the State approved Proposition 50. Proposition 50 amends Section 2 of Article XIII A of the State Constitution to allow owners of property that was “substantially damaged or destroyed” by a disaster, as declared by the Governor (the “Damaged Property”), to transfer their existing base year value (the “Original Base Year Value”) to a comparable replacement property within the same county, which is acquired or constructed within five years after the disaster. At the time of such transfer, the Damaged Property will be reassessed at its full cash value immediately prior to damage or destruction (the “Original Cash Value”); however, such property will retain its base year value notwithstanding such a transfer. Property is substantially damaged or destroyed if either the land or the

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improvements sustain physical damage amounting to more than 50% of either the land or improvements full cash value immediately prior to the disaster. There is no filing deadline, but the assessor can only correct four years of assessments when the owner fails to file a claim within four years of acquiring a replacement property.

Under Proposition 50, the base year value of the replacement property (the “Replacement Base Year Value”) depends on the relation of the full cash value of the replacement property (the “Replacement Cash Value”) to the Original Cash Value: if the Replacement Cash Value exceeds 120% of the Original Cash Value, then the Replacement Base Year Value is calculated by combining the Original Base Year Value with such excessive Replacement Cash Value; if the Replacement Cash Value does not exceed 120% of the Original Cash Value, then the Replacement Base Year Value equals the Original Base Year Value; if the Replacement Cash Value is less than the Original Cash Value, then the Replacement Base Year Value equals the Replacement Cash Value. The replacement property must be comparable in size, utility, and function to the Damaged Property.

On November 2, 1993, the voters of the State approved Proposition 171. Proposition 171 amends subdivision (e) of Section 2 of Article XIII A of the State Constitution to allow owners of Damaged Property to transfer their Original Base Year Value to a “comparable replacement property” located within another county in the State, which is acquired or newly constructed within three years after the disaster.

Intra-county transfers under Proposition 171 are more restrictive than inter-county transfers under Proposition 50. For example, Proposition 171 (1) only applies to (a) structures that are owned and occupied by property owners as their principal place of residence and (b) land of a “reasonable size that is used as a site for a residence;” (2) explicitly does not apply to property owned by firms, partnerships, associations, corporations, companies, or legal entities of any kind; (3) only applies to replacement property located in a county that adopted an ordinance allowing Proposition 171 transfers; (4) claims must be timely filed within three years of the date of purchase or completion of new construction; and (5) only applies to comparable replacement property, which has a full cash value that is of “equal or lesser value” than the Original Cash Value.

Within the context of Proposition 171, “equal or lesser value” means that the amount of the Replacement Cash Value does not exceed either (1) 105% of the Original Cash Value when the replacement property is acquired or constructed within one year of the destruction, (2) 110% of the Original Cash Value when the replacement property is acquired or constructed within two years of the destruction, or (3) 115% of the Original Cash Value when the replacement property is acquired or constructed within three years of the destruction.

Unitary Property

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions (“unitary property”). Under the State Constitution, such property is assessed by the State Board of Equalization (“SBE”) as part of a “going concern” rather than as individual pieces of real or personal property. Such State-assessed unitary and certain other property is allocated to counties by the SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year.

So long as the District is not a basic aid or community funded district, taxes lost through any reduction in assessed valuation will be compensated by the State as equalization aid under the State’s

school financing formula. See “DISTRICT FINANCIAL INFORMATION – State Funding of Education” herein.

Article XIII B of the California Constitution

Article XIII B (“Article XIII B”) of the State Constitution, as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. As amended, Article XIII B defines:

- (a) “change in the cost of living” with respect to K-14 school districts to mean the percentage change in California per capita income from the preceding year, and
- (b) “change in population” with respect to a school district to mean the percentage change in the average daily attendance of the school district from the preceding fiscal year.

For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year pursuant to the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. “Proceeds of taxes” include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for bonded debt service such as the Bonds, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the Legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIII B includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

Article XIII B also includes a requirement that 50% of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund pursuant to Section 8.5 of Article XVI of the State Constitution. See “– Propositions 98 and 111” herein.

Article XIII C and Article XIII D of the California Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the “Right to Vote on Taxes Act.” Proposition 218 added to the California Constitution Articles XIII C and XIII D (respectively, “Article XIII C” and “Article XIII D”), which contain a number of

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provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the “Title and Summary” of Proposition 218 prepared by the California Attorney General, Proposition 218 limits “the authority of local governments to impose taxes and property-related assessments, fees and charges.” Among other things, Article XIIC establishes that every tax is either a “general tax” (imposed for general governmental purposes) or a “special tax” (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4. Article XIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIC or XIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic 1% *ad valorem* property tax levied and collected by the County pursuant to Article XIII A of the California Constitution. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Proposition 26

On November 2, 2010, voters in the State approved Proposition 26. Proposition 26 amends Article XIIC of the State Constitution to expand the definition of “tax” to include “any levy, charge, or exaction of any kind imposed by a local government” except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIID. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor’s burdens on, or benefits received from, the governmental activity.

Propositions 98 and 111

On November 8, 1988, California voters approved Proposition 98, a combined initiative constitutional amendment and statute called the “Classroom Instructional Improvement and Accountability Act” (the “Accountability Act”). Certain provisions of the Accountability Act were, however, modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changed State funding of public education below the university level and the operation of the State’s appropriations limit. The Accountability Act guarantees State funding for K-14 school districts at a level equal to the greater of (a) the same percentage of State general fund revenues as the percentage appropriated to such districts in the 1986-87 fiscal year, or (b) the amount actually appropriated to such districts from the State general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the Legislature to suspend this formula for a one-year period.

The Accountability Act also changed how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount, instead of being returned to taxpayers, is transferred to K-14 school districts. Any such transfer to K-14 school districts is excluded from the appropriations limit for K-14 school districts and the K-14 school district appropriations limit for the next year is automatically increased by the amount of such transfer. These additional moneys enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIII B surplus. The maximum amount of excess tax revenues which may be transferred to K-14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Since the Accountability Act is unclear in some details, there can be no assurances that the Legislature or a court might not interpret the Accountability Act to require a different percentage of State general fund revenues to be allocated to K-14 school districts, or to apply the relevant percentage to the State’s budgets in a different way than is proposed in the Governor’s budget.

On June 5, 1990, the voters of California approved Proposition 111 (Senate Constitutional Amendment No. 1) called the “Traffic Congestion Relief and Spending Limitation Act of 1990” (“Proposition 111”) which further modified Article XIII B and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation.

The most significant provisions of Proposition 111 are summarized as follows:

- a. Annual Adjustments to Spending Limit. The annual adjustments to the Article XIII B spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the “change in the cost of living” is now measured by the change in California per capita personal income. The definition of “change in population” specifies that a portion of the State’s spending limit is to be adjusted to reflect changes in school attendance.
- b. Treatment of Excess Tax Revenues. “Excess” tax revenues with respect to Article XIII B are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess are to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of such districts’ minimum funding level.

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Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

- c. Exclusions from Spending Limit. Two exceptions were added to the calculation of appropriations which are subject to the Article XIII B spending limit. First, there are excluded all appropriations for "qualified capital outlay projects" as defined by the Legislature. Second, there are excluded any increases in gasoline taxes above the 1990 level (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the Legislature and the Governor, which was expected to raise over \$15 billion in additional taxes from 1990 through 2000 to fund transportation programs.
- d. Recalculation of Appropriations Limit. The Article XIII B appropriations limit for each unit of government, including the State, is to be recalculated beginning in fiscal year 1990-91. It is based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.
- e. School Funding Guarantee. There is a complex adjustment in the formula enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (1) 40.9% of State general fund revenues (the "first test") or (2) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIII B by reference to per capita personal income) and enrollment (the "second test"). Under Proposition 111, K-14 school districts will receive the greater of (1) the first test, (2) the second test, or (3) a third test, which will replace the second test in any year when growth in per capita State general fund revenues from the prior year is less than the annual growth in California per capita personal income. Under the third test, K-14 school districts will receive the amount appropriated in the prior year adjusted for change in enrollment and per capita State general fund revenues, plus an additional small adjustment factor. If the third test is used in any year, the difference between the third test and the second test will become a "credit" to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

Proposition 39

On November 7, 2000, California voters approved an amendment (commonly known as Proposition 39) to the California Constitution. This amendment (1) allows school facilities bond measures to be approved by 55% (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current 1% limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendments may be changed only with another Statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K-12 school districts, community college districts, and county offices of education. As noted above, the California Constitution previously limited property taxes to 1% of the value of property. Property taxes may only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to acquire or improve real property that receive two-thirds voter approval after July 1, 1978.

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The 55% vote requirement authorized by Proposition 39 applies only if the local bond measure presented to the voters includes: (1) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (2) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (3) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 places certain limitations on local school bonds to be approved by 55% of the voters. These provisions require that the tax rate per \$100,000 of taxable property value projected to be levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for a high school or elementary school district), or \$25 (for a community college district) when assessed valuation is projected to increase in accordance with Article XIII A of the California Constitution. These requirements are not part of Proposition 39 and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

Jarvis v. Connell

On May 29, 2002, the California Court of Appeal for the Second District decided the case of *Howard Jarvis Taxpayers Association, et al. v. Kathleen Connell* (as Controller of the State of California). The Court of Appeal held that either a final budget bill, an emergency appropriation, a self-executing authorization pursuant to State statutes (such as continuing appropriations) or the California Constitution or a federal mandate is necessary for the State Controller to disburse funds. The foregoing requirement could apply to amounts budgeted by the District as being received from the State. To the extent the holding in such case would apply to State payments reflected in the District's budget, the requirement that there be either a final budget bill or an emergency appropriation may result in the delay of such payments to the District if such required legislative action is delayed, unless the payments are self-executing authorizations or are subject to a federal mandate. On May 1, 2003, the California Supreme Court upheld the holding of the Court of Appeal, stating that the Controller is not authorized under State law to disburse funds prior to the enactment of a budget or other proper appropriation, but under federal law, the Controller is required, notwithstanding a budget impasse and the limitations imposed by State law, to timely pay those State employees who are subject to the minimum wage and overtime compensation provisions of the federal Fair Labor Standards Act.

Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amends the State Constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (i) reduce local sales tax rates or alter the method of allocating the revenue generated by such taxes, (ii) shift property taxes from local governments to schools or community colleges, (iii) change how property tax revenues are shared among local governments without two-third approval of both houses of the Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amends the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, The Local Taxpayer, Public Safety, and Transportation Protection Act, approved by the voters of the State on November 2, 2010, prohibits the State from enacting new laws that require redevelopment agencies to shift funds to schools or other agencies and eliminates the State's authority to

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shift property taxes temporarily during a severe financial hardship of the State. In addition, Proposition 22 restricts the State's authority to use State fuel tax revenues to pay debt service on state transportation bonds, to borrow or change the distribution of state fuel tax revenues, and to use vehicle license fee revenues to reimburse local governments for state mandated costs. Proposition 22 impacts resources in the State's general fund and transportation funds, the State's main funding source for schools and community colleges, as well as universities, prisons and health and social services programs. According to an analysis of Proposition 22 submitted by the Legislative Analyst's Office (the "LAO") on July 15, 2010, the expected reduction in resources available for the State to spend on these other programs as a consequence of the passage of Proposition 22 was expected to be approximately \$1 billion in fiscal year 2010-11, with an estimated immediate fiscal effect equal to approximately 1 percent of the State's total general fund spending. The longer-term effect of Proposition 22, according to the LAO analysis, was expected to be an increase in the State's general fund costs by approximately \$1 billion annually for several decades.

Proposition 30 and Proposition 55

On November 6, 2012, voters of the State approved the Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as "Proposition 30"), which temporarily increased the State Sales and Use Tax and personal income tax rates on higher incomes. For personal income taxes imposed beginning in the taxable year commencing January 1, 2012 and ending December 31, 2018, Proposition 30 increases the marginal personal income tax rate by: (i) 1% for taxable income over \$250,000 but less than \$300,001 for single filers (over \$500,000 but less than \$600,001 for joint filers and over \$340,000 but less than \$408,001 for head-of-household filers), (ii) 2% for taxable income over \$300,000 but less than \$500,001 for single filers (over \$600,000 but less than \$1,000,001 for joint filers and over \$408,000 but less than \$680,001 for head-of-household filers), and (iii) 3% for taxable income over \$500,000 for single filers (over \$1,000,000 for joint filers and over \$680,000 for head-of-household filers).

The California Children's Education and Health Care Protection Act of 2016 (also known as "Proposition 55") is a constitutional amendment approved by the voters of the State on November 8, 2016. Proposition 55 extends the increases to personal income tax rates for high-income taxpayers that were approved as part of Proposition 30 through 2030. Proposition 55 did not extend the temporary State Sales and Use Tax rate increase enacted under Proposition 30, which expired as of January 1, 2017.

The revenues generated from the personal income tax increases will be included in the calculation of the Proposition 98 Minimum Funding Guarantee for school districts and community college districts. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Propositions 98 and 111" herein. From an accounting perspective, the revenues generated from the temporary personal income tax increases are being deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the "EPA"). Pursuant to Proposition 30, funds in the EPA will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than \$200 per unit of ADA and no community college district will receive less than \$100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing board is prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

Proposition 2

On November 4, 2014, voters approved the Rainy Day Budget Stabilization Fund Act (also known as “Proposition 2”). Proposition 2 is a legislatively-referred constitutional amendment which makes certain changes to State budgeting practices, including substantially revising the conditions under which transfers are made to and from the State’s Budget Stabilization Account (the “BSA”) established by the California Balanced Budget Act of 2004 (also known as Proposition 58).

Under Proposition 2, and beginning in fiscal year 2015-16 and in each fiscal year thereafter, the State will generally be required to annually transfer to the BSA an amount equal to 1.5% of estimated State general fund revenues (the “Annual BSA Transfer”). Supplemental transfers to the BSA (a “Supplemental BSA Transfer”) are also required in any fiscal year in which the estimated State general fund revenues that are allocable to capital gains taxes exceed 8% of the total estimated general fund tax revenues. Such excess capital gains taxes—net of any portion thereof owed to K-14 school districts pursuant to Proposition 98—will be transferred to the BSA. Proposition 2 also increases the maximum size of the BSA to an amount equal to 10% of estimated State general fund revenues for any given fiscal year. In any fiscal year in which a required transfer to the BSA would result in an amount in excess of the 10% threshold, Proposition 2 requires such excess to be expended on State infrastructure, including deferred maintenance.

For the first 15-year period ending with the 2029-30 fiscal year, Proposition 2 provides that half of any required transfer to the BSA, either annual or supplemental, must be appropriated to reduce certain State liabilities, including making certain payments owed to K-14 school districts, repaying State interfund borrowing, reimbursing local governments for State mandated services, and reducing or prefunding accrued liabilities associated with State-level pension and retirement benefits. Following the initial 15-year period, the Governor and the Legislature are given discretion to apply up to half of any required transfer to the BSA to the reduction of such State liabilities. Any amount not applied towards such reduction must be transferred to the BSA or applied to infrastructure, as described above.

Proposition 2 changes the conditions under which the Governor and the Legislature may draw upon or reduce transfers to the BSA. The Governor does not retain unilateral discretion to suspend transfers to the BSA, nor does the Legislature retain discretion to transfer funds from the BSA for any reason, as previously provided by law. Rather, the Governor must declare a “budget emergency,” defined as an emergency within the meaning of Article XIII B of the California Constitution or a determination that estimated resources are inadequate to fund State general fund expenditures, for the current or ensuing fiscal year, at a level equal to the highest level of State spending within the three immediately preceding fiscal years. Any such declaration must be followed by a legislative bill providing for a reduction or transfer. Draws on the BSA are limited to the amount necessary to address the budget emergency, and no draw in any fiscal year may exceed 50% of the funds on deposit in the BSA unless a budget emergency was declared in the preceding fiscal year.

Proposition 2 also requires the creation of the Public School System Stabilization Account (the “PSSSA”) into which transfers will be made in any fiscal year in which a Supplemental BSA Transfer is required (as described above). Such transfer will be equal to the portion of capital gains taxes above the 8% threshold that would otherwise be paid to K-14 school districts as part of the minimum funding guarantee. A transfer to the PSSSA will only be made if certain additional conditions are met, as follows: (i) the minimum funding guarantee was not suspended in the immediately preceding fiscal year, (ii) the operative Proposition 98 formula for the fiscal year in which a PSSSA transfer might be made is “Test 1,” (iii) no maintenance factor obligation is being created in the budgetary legislation for the fiscal year in which a PSSSA transfer might be made, (iv) all prior maintenance factor obligations have been fully repaid, and (v) the minimum funding guarantee for the fiscal year in which a PSSSA transfer might be

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made is higher than the immediately preceding fiscal year, as adjusted for ADA growth and cost of living. Proposition 2 caps the size of the PSSSA at 10% of the estimated minimum guarantee in any fiscal year, and any excess funds must be paid to K-14 school districts. Reductions to any required transfer to the PSSSA, or draws on the PSSSA, are subject to the same budget emergency requirements described above. However, Proposition 2 also mandates draws on the PSSSA in any fiscal year in which the estimated minimum funding guarantee is less than the prior year's funding level, as adjusted for ADA growth and cost of living.

SB 858. Senate Bill 858 ("SB 858") became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a transfer into the PSSSA, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an ADA of less than 400,000, is not more than two times the amount of the reserve for economic uncertainties mandated by the State Education Code, or (b) for school districts with an ADA that is more than 400,000, is not more than three times the amount of the reserve for economic uncertainties mandated by the State Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an ADA of less than 400,000, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses.

SB 751. Senate Bill 751 ("SB 751"), enacted on October 11, 2017, alters the reserve requirements imposed by SB 858. Under SB 751, in a fiscal year immediately after a fiscal year in which the amount of moneys in the PSSSA is equal to or exceeds 3% of the combined total general fund revenues appropriated for school districts and allocated local proceeds of taxes for that fiscal year, a school district budget that is adopted or revised cannot have an assigned or unassigned ending fund balance that exceeds 10% of those funds. SB 751 excludes from the requirements of those provisions basic aid school districts (also known as community funded districts) and small school districts having fewer than 2,501 units of average daily attendance.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the State Constitution and other State law. Accordingly, the District does not expect SB 858 or SB 751 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Proposition 51

The Kindergarten Through Community College Public Education Facilities Bond Act of 2016 (also known as Proposition 51) is a voter initiative that was approved by voters on November 8, 2016. Proposition 51 authorizes the sale and issuance by the State of \$9 billion in general obligation bonds for the new construction and modernization of K-14 facilities.

K-12 School Facilities. Proposition 51 includes \$3 billion for the new construction of K-12 facilities and an additional \$3 billion for the modernization of existing K-12 facilities. K-12 school districts will be required to pay for 50% of the new construction costs and 40% of the modernization costs with local revenues. If a school district lacks sufficient local funding, it may apply for additional State grant funding, up to 100% of the project costs. In addition, a total of \$1 billion will be available for the modernization and new construction of charter school facilities (\$500 million) and technical education facilities (\$500 million). Generally, 50% of modernization and new construction project costs for charter school and technical education facilities must come from local revenues. However, school districts or

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charter schools that cannot cover their local share for these two types of projects may apply for State loans. State loans must be repaid over a maximum of 30 years for charter school facilities and 15 years for career technical education facilities. For career technical education facilities, State grants are capped at \$3 million for a new facility and \$1.5 for a modernized facility. Charter schools must be deemed financially sound before project approval.

Community College Facilities. Proposition 51 includes \$2 billion for community college district facility projects, including buying land, constructing new buildings, modernizing existing buildings, and purchasing equipment. In order to receive funding, community college districts must submit project proposals to the Chancellor of the community college system, who then decides which projects to submit to the Legislature and Governor based on a scoring system that factors in the amount of local funds contributed to the project. The Governor and Legislature will select among eligible projects as part of the annual state budget process.

The District makes no representation that it will either pursue or qualify for Proposition 51 State facilities funding.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the California Constitution and Propositions 22, 26, 30, 39, 51, 55, and 98 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District's ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

State Budget Measures

The following information concerning the State's budgets has been obtained from publicly available information which the District believes to be reliable; however, the District does not guarantee the accuracy or completeness of this information and has not independently verified such information. Furthermore, it should not be inferred from the inclusion of this information herein that the principal of or interest on the Bonds is payable from the general fund of the District. The Bonds are payable solely from the proceeds of an ad valorem property tax required to be levied by the County in an amount sufficient for the payment thereof.

2019-20 Budget. On June 27, 2019, the Governor signed into law the State budget for fiscal year 2019-20 (the "2019-20 Budget"). The following information is drawn from the State Department of Finance's summary of the 2019-20 Budget.

For fiscal year 2018-19, the 2019-20 Budget projects total general fund revenues and transfers of \$138 billion and total expenditures of \$142.7 billion. The State is projected to end the 2018-19 fiscal year with total available general fund reserves of \$20.7 billion, including \$5.4 billion in the traditional general fund reserve, \$14.4 billion in the BSA and \$900 million in the Safety Net Reserve Fund for the CalWORKs and Medi-Cal programs. For fiscal year 2019-20, the 2019-20 Budget projects total general fund revenues and transfers of \$143.8 billion and authorizes expenditures of \$147.8 billion. The State is projected to end the 2019-20 fiscal year with total available general fund reserves of \$18.8 billion, including \$1.4 billion in the traditional general fund reserve, \$16.5 billion in the BSA and \$900 million in the Safety Net Reserve Fund. The 2019-20 Budget also authorizes a deposit to the PSSSA of \$376.5 million in order to comply with Proposition 2. The amount is below the threshold required to trigger certain maximum local reserve levels for school districts created by State legislation approved in 2014

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(and amended in 2017). See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2” herein.

For fiscal year 2019-20, the Budget sets the minimum funding guarantee at \$81.1 billion. With respect to K-12 education, ongoing per-pupil spending is set at \$11,993. Other significant features with respect to K-12 education funding include the following:

- *Local Control Funding Formula* – An increase of \$1.9 billion in Proposition 98 funding for the LCFF, reflecting a 3.26% COLA. For fiscal year 2019-20, the adjusted Base Grants are as follows: (i) \$8,503 for grades K-3, (ii) \$7,818 for grades 4-6, (iii) \$8,050 for grades 7-8, and (iv) \$9,572 for grades 9-12. See also “DISTRICT FINANCIAL INFORMATION – State Funding of Education – Local Control Funding Formula” herein.
- *Settle-Up Payment* – An increase of \$686.6 million for K-14 school districts to pay the balance of past-year Proposition 98 funding owed through fiscal year 2017-18.
- *Special Education* – \$645.3 million in ongoing Proposition 98 funding for special education. Specifically, the 2019-20 Budget allocates (i) \$152.6 million to provide all special education local area plans at least the Statewide target rate for base special education funding, and (ii) \$492.7 million in special education funding, to be allocated to school districts based on the number of children between three to five years of age and with exceptional needs that are being served.
- *Pension Costs* – A \$3.15 billion payment from non-Proposition 98 funds to STRS and PERS, to reduce long-term liabilities for K-14 school districts. Of this amount, \$850 million would be provided to buy down employer contribution rates in fiscal years 2019-20 and 2020-21. With these payments, STRS employer contributions will be reduced from 18.13% to 17.1% in fiscal year 2019-20, and from 19.1% to 18.4% in fiscal year 2020-21. The PERS employer contribution will be reduced from 20.7% to 19.7% in fiscal year 2019-20, and the projected PERS employer contribution is expected to be reduced from 23.6% to 22.9 % in fiscal year 2020-21. The remaining \$2.3 billion would be paid towards employers’ long-term unfunded liability. See also “DISTRICT FINANCIAL INFORMATION – State Retirement Systems” herein.
- *After School Programs* - \$50 million in ongoing Proposition 98 funding to provide an increase of approximately 8.3% to the per-pupil daily rate for after school education and safety programs.
- *Teacher Support* - \$43.8 million in one-time non-Proposition 98 funding to provide training and resources for classroom educators and paraprofessionals, to build capacity in key State priorities. The 2019-20 Budget also includes \$89.8 million in one-time, non-Proposition 98 funding to provide up to 4,487 grants for students enrolled in professional teacher preparation programs who commit to working in a high-need field at a priority school for at least four years.
- *Broadband Infrastructure* - \$7.5 million in one-time, non-Proposition 98 funding for broadband infrastructure improvements at local educational agencies.
- *Full-Day Kindergarten* - \$300 million in one-time, non-Proposition 98 funding to finance construction or retrofit of facilities to support full-day kindergarten programs.
- *Wildfire-Related Cost Adjustments* – An increase of \$2 million in one-time Proposition 98 funding to reflect adjustments in the estimate for property tax backfill for basic aid school districts impacted by wildfires which occurred in 2017 and 2018. The 2019-20 Budget also

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holds both school districts and charter schools impacted by wildfires in 2018 harmless in terms of State funding for two years.

- *Proposition 51* – a total allocation of \$1.5 billion in Proposition 51 bond funds for K-12 school facility projects.

Proposed 2020-21 Budget. On January 10, 2020, the Governor released his proposed State budget for fiscal year 2020-21 (the “Proposed 2020-21 Budget”). The following information is drawn from the summaries of the 2019-20 Budget prepared by the State Department of Finance and the LAO.

For fiscal year 2019-20, the Proposed 2020-21 Budget projects total general fund revenues and transfers of \$146.5 billion and total expenditures of \$149.7 billion. The State is projected to end the 2019-20 fiscal year with total available general fund reserves of \$20 billion, including \$3.1 billion in the traditional general fund reserve, \$16 billion in the BSA and \$900 million in the Safety Net Reserve Fund for the CalWORKs. The Proposed 2020-21 Budget also increases the deposit into the PSSA by \$147.7 million, for a total of \$524 million, in order to comply with Proposition 2. The amount continues to be below the threshold required to trigger certain maximum local reserve levels for school districts created by State legislation approved in 2014 (and amended in 2017). See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2.”

For fiscal year 2020-21, the Proposed 2020-21 Budget projects total general fund revenues and transfers of \$151.6 billion and authorizes expenditures of \$153.1 billion. The State is projected to end the 2020-21 fiscal year with total available general fund reserves of \$20.5 billion, including \$1.6 billion in the traditional general fund reserve, \$18 billion in the BSA and \$900 million in the Safety Net Reserve Fund. The Proposed 2020-21 Budget also authorizes a deposit to the PSSA of \$487 million in order to comply with Proposition 2. This amount is below the amount required to trigger certain maximum local reserve levels for school districts. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING SCHOOL DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2.” Pursuant to the provisions of Proposition 2, the Proposed 2020-21 Budget also projects a draw on the PSSA of approximately \$37.6 million.

The Proposed 2020-21 Budget makes certain revisions to Proposition 98 funding levels set by prior budgetary legislation. For fiscal year 2018-19, the minimum funding guarantee is revised to \$78.4 billion, an increase of \$301.5 million from prior levels. For fiscal year 2019-20, the minimum funding guarantee is revised to \$81.6 billion, an increase of \$517 million from the prior level. These increases are due largely to increases in property tax revenues in fiscal year 2018-19, and increases in State general fund revenues in both fiscal years.

For fiscal year 2020-21, the Proposed 2020-21 Budget sets the minimum funding guarantee at \$84 billion, and increase of approximately \$2.6 billion over the revised prior year level. With respect to K-12 education, ongoing per-pupil spending is set at \$17,964. Due to the year-to-year growth in State revenues and a projected decline in ADA, fiscal year 2020-21 is projected to be a “Test 1” year. Other significant features with respect to K-12 education funding include the following:

- *Local Control Funding Formula* – An increase of \$1.2 billion in Proposition 98 funding for the LCFF, reflecting a 2.29% COLA. This would bring total LCFF funding to \$64.2 billion. The Proposed 2020-21 Budget also includes \$600,000 in one-time Proposition 98 funding to improve LCFF fiscal accountability by making Statewide LCAP information more accessible to the public. Finally, the Proposed 2020-21 Budget includes an increase of \$5.7 million in LCFF funding for county offices of education, reflecting a 2.29% COLA.

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- *Categorical Programs* – An increase of \$122.4 million in Proposition 98 funding for categorical programs that remain outside the LCFF, reflecting a 2.29% COLA.
- *Special Education* – A new special education base funding formula using a three-year rolling average of local educational agency ADA allocated to special education local plans areas. This funding level would include a 15% increase in the Proposition 98 contribution to the funding rate provided in the prior year’s budgetary legislation. The Proposed 2020-21 Budget also includes an additional \$250 million in ongoing Proposition 98 funding based on the number of children between ages three and five with exceptional needs. Funding would be allocated on a one-time basis to school districts based on the number of preschool-age children with disabilities.
- *Educator Recruitment and Professional Development* - \$900 million in one-time Proposition 98 funding for six initiatives aimed at improving school employee training, recruitment and retention.
- *Community Schools* - \$300 million in one-time Proposition 98 funding to implement community school models which typically integrate health, mental health and other services for students and families and provides these services directly on school campuses.
- *Opportunity Grants* - \$300 million in one-time Proposition 98 funding to establish opportunity grants for low-performing schools and school districts and to expand the Statewide system of support therefor.
- *Computer Science* - \$15 million in one-time Proposition 98 funding for grants to local educational agencies to support K-12 teachers earning a supplemental authorization to their teaching credential to teach computer science. The Proposed 2020-21 Budget also provides \$2.5 million in one-time Proposition 98 funding for county offices of education to identify, compile and share resources for computer science professional development, curriculum and best practices.
- *School Nutrition* - \$60 million in Proposition 98 funding to increase funding for school nutrition. Additionally, the Proposed 2020-21 Budget includes \$10 million in Proposition 98 funding to provide training for school food service workers.
- *School Facilities* – \$400 million in one-time, non-Proposition 98 funding for eligible school districts to construct new, or to retrofit existing, facilities for full-day kindergarten programs.
- *Proposition 51* – a total allocation of \$1.5 billion in Proposition 51 bond funds for K-12 school facility projects.

For additional information regarding the 2019-20 Budget, see the State Department of Finance website at www.dof.ca.gov and the LAO’s website at www.lao.ca.gov. However, the information presented on such websites is not incorporated herein by reference.

Future Actions. The District cannot predict what actions will be taken in the future by the Legislature and the Governor to address changing State revenues and expenditures. The District also cannot predict the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors over which the District will have no control. Certain actions or results could produce a significant shortfall of revenue and cash, and could consequently impair the State’s ability to fund schools. State budget shortfalls in future fiscal years may also have an adverse financial impact on the financial condition of the District. However, the obligation to levy *ad valorem* property taxes upon all taxable

property within the District for the payment of principal of and interest on the Bonds would not be impaired.

REGIONAL ECONOMIC AND DEMOGRAPHIC INFORMATION

The 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. 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 District's jurisdiction, the economic and demographic information set forth below reflect only a portion of the population and economy within the District's boundaries. Information on the remainder of the District (i.e., the unincorporated areas) is not available from the sources listed below. The Bonds are general obligations of the District; they are not obligations of the Cities, the County or the State.

Population

The following table summarizes population estimates of the Cities, County and State for years 2010 through 2019.

POPULATION ESTIMATES Cities of Del Mar, Encinitas and Solana Beach, San Diego County and the State of California 2010 through 2019

<u>Year</u> ⁽¹⁾	<u>City of Del Mar</u>	<u>City of Encinitas</u>	<u>City of Solana Beach</u>	<u>San Diego County</u>	<u>State of California</u>
2010 ⁽²⁾	4,161	59,518	12,867	3,095,313	37,253,956
2011	4,194	59,827	12,954	3,125,264	37,594,781
2012	4,189	60,371	13,116	3,161,750	37,971,427
2013	4,219	60,755	13,383	3,201,417	38,321,459
2014	4,294	61,546	13,495	3,235,142	38,622,301
2015	4,339	62,150	13,561	3,267,992	38,952,462
2016	4,343	62,332	13,749	3,287,279	39,214,803
2017	4,385	62,992	13,847	3,309,626	39,504,609
2018	4,442	63,375	13,895	3,333,128	39,740,508
2019	4,451	63,390	13,933	3,351,786	39,927,315

⁽¹⁾ As of January 1.

⁽²⁾ As of April 1.

Source: California State Department of Finance, Demographic Research Unit. March 2018 Benchmark.

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Personal Income

The following table shows per capita personal income for the County, the State and the United States from 2009 through 2018.

PER CAPITA PERSONAL INCOME⁽¹⁾
2007 through 2016
San Diego County, State of California, and United States

<u>Year</u>	<u>San Diego County</u>	<u>State of California</u>	<u>United States</u>
2009	\$43,080	\$42,044	\$39,284
2010	44,137	43,634	40,546
2011	46,528	46,170	42,735
2012	48,302	48,798	44,599
2013	49,559	49,277	44,851
2014	52,214	52,324	47,058
2015	54,801	55,758	48,978
2016	56,322	57,739	49,870
2017	58,097	60,156	51,885
2018	61,386	63,557	54,446

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

Taxable Sales

The following tables summarize annual taxable sales data in the Cities and the County for years 2014 through 2018.

TAXABLE SALES
2014 through 2018
City of Del Mar
(Dollars in Thousands)

<u>Year</u>	<u>Retail Permits</u>	<u>Retail Stores Taxable Transactions</u>	<u>Total Permits</u>	<u>Total Taxable Transactions</u>
2014	1,227	\$130,895	1,511	\$162,633
2015	1,208	147,715	1,601	186,961
2016	1,172	152,595	1,547	193,342
2017	1,175	151,805	1,542	189,789
2018 ⁽¹⁾	1,133	154,833	1,520	189,355

⁽²⁾ Preliminary, subject to change.

Taxable Sales in California, California Department of Tax and Fee Administration ("CDTFA") for 2015-18. Some previously reported data has been revised by the CDTFA.

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TAXABLE SALES
2014 through 2018
City of Encinitas
(Dollars in Thousands)

<u>Year</u>	<u>Retail Permits</u>	<u>Retail Stores Taxable Transactions</u>	<u>Total Permits</u>	<u>Total Taxable Transactions</u>
2014	1,971	\$982,838	2,812	\$1,101,237
2015	1,830	985,983	3,107	1,130,941
2016	1,829	977,801	3,098	1,109,799
2017	1,884	1,011,749	3,160	1,148,426
2018 ⁽¹⁾	1,890	1,034,536	3,278	1,182,641

⁽¹⁾ Preliminary, subject to change.

Taxable Sales in California, California Department of Tax and Fee Administration ("CDTFA") for 2015-18. Some previously reported data has been revised by the CDTFA.

TAXABLE SALES
2014 through 2018
City of Solana Beach
(Dollars in Thousands)

<u>Year</u>	<u>Retail Permits</u>	<u>Retail Stores Taxable Transactions</u>	<u>Total Permits</u>	<u>Total Taxable Transactions</u>
2014	538	\$203,420	825	\$255,481
2015	507	228,380	883	259,114
2016	506	238,423	859	268,623
2017	499	240,981	851	275,709
2018 ⁽¹⁾	495	245,582	874	284,633

⁽¹⁾ Preliminary, subject to change.

Taxable Sales in California, California Department of Tax and Fee Administration ("CDTFA") for 2015-18. Some previously reported data has been revised by the CDTFA.

TAXABLE SALES
2014 through 2018
San Diego County
(Dollars in Thousands)

<u>Year</u>	<u>Retail Permits</u>	<u>Retail Stores Taxable Transactions</u>	<u>Total Permits</u>	<u>Total Taxable Transactions</u>
2014	59,705	\$37,257,495	86,671	\$52,711,639
2015	58,740	38,521,521	95,480	54,717,543
2016	58,391	39,089,506	95,326	55,921,010
2017	59,798	40,371,715	97,412	57,551,360
2018 ⁽¹⁾	59,836	41,762,036	100,674	58,878,042

⁽¹⁾ Preliminary, subject to change.

Source: *Taxable Sales in California, California State Board of Equalization for 2014.*

Taxable Sales in California, California Department of Tax and Fee Administration ("CDTFA") for 2015-18. Some previously reported data has been revised by the CDTFA.

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Industry

The 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 2014 through 2018. These figures are multi county-wide statistics and may not necessarily accurately reflect employment trends within the communities served by the District.

INDUSTRY EMPLOYMENT & LABOR FORCE ANNUAL AVERAGES
2014 through 2018
San Diego-Del Mar Metropolitan Statistical Area

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Farm	9,400	9,100	8,900	8,700	9,100
Mining and Logging	400	300	300	300	300
Construction	63,900	69,900	76,300	79,500	84,200
Manufacturing	102,400	106,600	108,400	109,400	112,700
Wholesale Trade	44,900	44,100	43,700	43,800	43,700
Retail Trade	144,300	146,800	147,500	149,000	148,200
Transportation, Warehousing & Utilities	27,000	28,400	29,700	32,000	33,500
Information	24,500	23,800	23,700	24,000	24,000
Financial Activities	69,600	71,400	73,000	74,600	75,900
Professional and Business Services	222,400	229,300	234,500	238,800	248,800
Education and Health Services	186,100	192,700	198,700	204,300	210,500
Leisure and Hospitality	175,500	182,400	190,400	195,600	199,900
Other Services	52,000	53,200	54,400	55,000	55,400
Government	<u>231,900</u>	<u>236,200</u>	<u>242,200</u>	<u>246,300</u>	<u>247,600</u>
Total All Industries	1,354,300	1,394,100	1,431,800	1,461,300	1,493,800

Note: May not add to total due to independent rounding.

Source: California Employment Development Department, Labor Market Information Division. March 2018 Benchmark.

Largest Employers

The following tables summarize the largest employers in the Del Mar, Encinitas and the County.

LARGEST EMPLOYERS
City of Del Mar
2019

<u>Rank</u>	<u>Employer</u>	<u>Employees</u>
1.	L'Auberge Del Mar Resort Spa	250
2.	Del Mar Thoroughbred Club	115
3.	Jake's Del Mar	110
4.	Brigantine Seafood Restaurant	100
5.	Il Fornaio	100
6.	Pacifica Del Mar	60
7.	Epazote Oceanview Steakhouse	50
8.	Flavor Restaurant & Lounge	50
9.	Poseidon Restaurant	50
10.	Sbica An America Bistro	50

Source: City of Del Mar 'Comprehensive Annual Financial Report' for the year ending June 30, 2019.

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LARGEST EMPLOYERS
City of Encinitas
2019

<u>Rank</u>	<u>Employer</u>	<u>Employees</u>
1.	Scripps Memorial Hospital	1,017
2.	Walmart Supercenter	335
3.	YMCA	300
4.	Target	250
5.	San Diego Hebrew Homes	220
6.	Paul Ecke Ranch	201
7.	Encinitas City Hall	200
8.	Magdalena Ecke Family YMCA	200
9.	Marriott International Inc.	200
10.	Seacrest Village Retirement Community	200

Source: City of Encinitas 'Comprehensive Annual Financial Report' for the year ending June 30, 2019.

LARGEST EMPLOYERS
San Diego County
2019

<u>Rank</u>	<u>Employer</u>	<u>Employees</u>
1.	University of California, San Diego	34,448
2.	Naval Base San Diego	34,185
3.	Sharp Healthcare	18,364
4.	County of San Diego	17,413
5.	Scripps Health	14,941
6.	San Diego Unified School District	13,815
7.	Qualcomm Inc.	11,800
8.	City of San Diego	11,462
9.	Kaiser Permanente	9,606
10.	UC San Diego Health	8,932

Source: San Diego County 'Comprehensive Annual Financial Report' for the year ending June 30, 2019.

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Employment

The following table summarizes Annual Average Labor Force data for the Cities, County and State during years 2014 through 2018.

CIVILIAN LABOR FORCE, EMPLOYMENT AND UNEMPLOYMENT
City of Del Mar, City of Encinitas, City of Solana Beach,
San Diego County and State of California
2014 through 2018

<u>Year</u>	<u>Area</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>Unemployment Rate (%)</u>
2014	City of Del Mar	2,500	2,500	0	0.7
	City of Encinitas	32,500	30,800	1,700	5.2
	City of Solana Beach	6,700	6,300	400	6.0
	San Diego County	1,540,700	1,441,700	99,000	6.4
	State of California	18,714,700	17,310,900	1,403,800	7.5
2015	City of Del Mar	2,600	2,600	0	0.5
	City of Encinitas	32,800	31,400	1,400	4.2
	City of Solana Beach	6,800	6,400	300	4.8
	San Diego County	1,550,100	1,469,500	80,600	5.2
	State of California	18,851,100	17,681,800	1,169,200	6.2
2016	City of Del Mar	2,400	2,300	100	3.2
	City of Encinitas	33,000	31,800	1,300	3.8
	City of Solana Beach	7,000	6,800	100	2.0
	San Diego County	1,564,300	1,490,500	73,900	4.7
	State of California	19,044,500	18,002,800	1,041,700	5.5
2017	City of Del Mar	2,400	2,400	100	2.2
	City of Encinitas	33,100	32,100	1,100	3.2
	City of Solana Beach	7,200	7,000	200	2.1
	San Diego County	1,574,600	1,511,400	63,200	4.0
	State of California	19,205,300	18,285,500	919,800	4.8
2018	City of Del Mar	2,500	2,400	0	1.8
	City of Encinitas	33,600	32,700	900	2.7
	City of Solana Beach	7,300	7,200	100	1.7
	San Diego County	1,592,200	1,539,500	52,700	3.3
	State of California	19,398,200	18,582,800	815,400	4.2

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.

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Building Activity

The following tables summarize new building permits and valuations in the Cities and the County for years 2014 through 2018.

BUILDING PERMITS AND VALUATIONS

City of Del Mar
2014 through 2018
(Dollars in Thousands)

Valuation (\$000's)	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Residential	\$14,666	\$12,448	\$6,280	\$12,942	\$12,310
Non-residential	<u>1,071</u>	<u>681</u>	<u>14,421</u>	<u>363</u>	<u>1,627</u>
Total	\$15,737	\$13,129	\$20,701	\$13,305	\$13,937
New Housing Units					
Single Units	13	9	5	9	7
Multiple Units	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>
Total	13	11	5	11	7

Note: Totals may not add to sum because of rounding.

Source: Construction Industry Research Board.

BUILDING PERMITS AND VALUATIONS

City of Encinitas
2014 through 2018
(Dollars in Thousands)

Valuation (\$000's)	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Residential	\$64,087	\$56,019	\$36,282	\$48,038	\$51,715
Non-residential	<u>10,815</u>	<u>9,576</u>	<u>10,481</u>	<u>11,313</u>	<u>21,747</u>
Total	\$74,902	\$65,595	\$46,763	\$59,351	\$73,462
New Housing Units					
Single Units	158	149	87	110	148
Multiple Units	<u>2</u>	<u>4</u>	<u>2</u>	<u>0</u>	<u>0</u>
Total	160	153	89	110	148

Note: Totals may not add to sum because of rounding.

Source: Construction Industry Research Board.

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BUILDING PERMITS AND VALUATIONS
City of Solana Beach
2014 through 2018
(Dollars in Thousands)

Valuation (\$000's)	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Residential	\$20,355	\$10,664	\$14,588	\$17,425	\$9,550
Non-residential	<u>5,079</u>	<u>3,231</u>	<u>3,861</u>	<u>12,581</u>	<u>2,672</u>
Total	\$25,434	\$13,895	\$18,449	\$30,006	\$12,222
New Housing Units					
Single Units	9	8	16	20	12
Multiple Units	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	9	10	16	20	12

Note: Totals may not add to sum because of rounding.

Source: *Construction Industry Research Board.*

BUILDING PERMIT VALUATIONS
San Diego County
2014 through 2018
(Dollars in Thousands)

Valuation (\$000's)	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Residential	\$14,666	\$12,448	\$6,280	\$12,942	\$12,310
Non-residential	<u>1,071</u>	<u>681</u>	<u>14,421</u>	<u>363</u>	<u>1,627</u>
Total	\$15,737	\$13,129	\$20,701	\$13,305	\$13,937
New Housing Units					
Single Units	13	9	5	9	7
Multiple Units	<u>0</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>0</u>
Total	13	11	5	11	7

Note: Totals may not add to sum because of rounding.

Source: *Construction Industry Research Board..*

APPENDIX B

**AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR
THE FISCAL YEAR ENDED JUNE 30, 2019**

APPENDIX C

PROPOSED FORM OF OPINION OF BOND COUNSEL

[To come]

APPENDIX D**FORM OF CONTINUING DISCLOSURE CERTIFICATE**

This Continuing Disclosure Certificate (the “Disclosure Certificate”) is executed and delivered by the San Dieguito Union High School District (the “District”) in connection with the issuance of the San Dieguito Union High School District 2020 General Obligation Refunding Bonds (Federally Taxable) (the “Bonds”). The Bonds are being issued as authorized by a resolution adopted by the Board of Trustees of the District on February 27, 2020 (the “Resolution”), and in accordance with the terms of a Paying Agent Agreement, dated as of April __, 2020 (the “Paying Agent Agreement”), by and between the District and the County of San Diego (the “County”), as paying agent (the “Paying Agent”). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate 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 District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

“Beneficial Owner” shall mean any person who has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

“Dissemination Agent” shall mean Willdan Financial Services, Inc., or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

“Financial Obligation” shall mean, for purposes of the Listed Events set out in Section 5(a)(10) and 5(b)(8), a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term “Financial Obligation” shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

“Holder” shall mean the person in whose name any Bond shall be registered.

“Listed Events” shall mean any of the events listed in Section 5(a) or (b) of this Disclosure Certificate.

“MSRB” shall mean the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Securities and Exchange Commission to receive reports pursuant to the Rule. Until otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the Electronic Municipal Market Access (EMMA) website of the MSRB currently located at <http://emma.msrb.org>.

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“Participating Underwriter” shall mean RBC Capital Markets, LLC, or any other underwriter of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

“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.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine months after the end of the District’s fiscal year (presently June 30), commencing with the Annual Report for the fiscal year of the District ending June 30, 2020 (which is due no later than March 31, 2021), provide to the MSRB an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Each Annual Report must be submitted in electronic format, accompanied by such identifying information as is prescribed by the MSRB, and may include by reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the District 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. Neither the Trustee nor the Dissemination Agent shall have any duties or responsibilities with respect to the contents of the Annual Report. If the District’s fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5.

(b) Not later than fifteen (15) Business Days prior to the date specified in subsection (a) for providing the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent and the Paying Agent (if the Paying Agent is not the Dissemination Agent). If by such date, the Dissemination Agent has not received a copy of the Annual Report, the Dissemination Agent shall contact the District and the Paying Agent to determine if the District is in compliance with the first sentence of this subsection (b).

(c) If the Paying Agent is unable to verify that an Annual Report has been provided to the MSRB by the date required in subsection (a), the Paying Agent shall send a notice, in electronic format, to the MSRB, such notice to be in substantially the form attached as Exhibit A.

(d) If the Annual Report is delivered to the Dissemination Agent for filing, the Dissemination Agent shall file a report with the District and (if the Dissemination Agent is not the Paying Agent) the Paying Agent certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was provided.

SECTION 4. Content of Annual Reports. The District’s Annual Report shall contain or include by reference the following:

- * Audited financial statements of the District for the preceding fiscal year, prepared in accordance with the laws of the State of California and including all statements and information prescribed for inclusion therein by the Controller of the State of California. If the District’s audited financial statements are not available by the time the Annual Report is required to be provided to the MSRB pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be provided to the MSRB in the same manner as the Annual Report when they become available.

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To the extent not included in the audited financial statement of the District, the Annual Report shall also include the following:

- * Adopted budget of the District for the current fiscal year, or a summary thereof.
- * District average daily attendance.
- * District outstanding debt.
- * Information regarding total assessed valuation of taxable properties within the District, if and to the extent provided to the District by the County.
- * Information regarding total secured tax charges and delinquencies on taxable properties within the District, if and to the extent provided to the District by the County.

Any or all of the items listed above may be set forth in one or a set of documents or may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available to the public on the MSRB website. If the document included by reference is a final official statement, it must be available from the MSRB. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not later than ten business days after the occurrence of the event:

1. Principal and interest payment delinquencies;
2. Unscheduled draws on debt service reserves reflecting financial difficulties;
3. Unscheduled draws on credit enhancements reflecting financial difficulties;
4. Substitution of credit or liquidity providers, or their failure to perform;
5. Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
6. Tender offers;
7. Defeasances;
8. Rating changes;
9. Bankruptcy, insolvency, receivership or similar event of the obligated person; or
10. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of an obligated person, any of which reflect financial difficulties.

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Note: for the purposes of the event identified in subparagraph (9), 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) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material, in a timely manner not later than ten business days after the occurrence of the event:

1. Unless described in paragraph 5(a)(5), other notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other events affecting the tax status of the Bonds;
2. Modifications to rights of Bond holders;
3. Optional, unscheduled or contingent Bond calls;
4. Release, substitution, or sale of property securing repayment of the Bonds;
5. Non-payment related defaults;
6. 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;
7. Appointment of a successor or additional trustee or the change of name of a trustee; or
8. Incurrence of a Financial Obligation of an obligated person, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of an obligated person, any of which affect security holders.

(c) The District shall give, or cause to be given, in a timely manner, notice of a failure to provide the annual financial information on or before the date specified in Section 3, as provided in Section 3(b).

(d) Whenever the District obtains knowledge of the occurrence of a Listed Event described in Section 5(b), the District shall determine if such event would be material under applicable federal securities laws.

(e) If the District learns of the occurrence of a Listed Event described in Section 5(a), or determines that knowledge of a Listed Event described in Section 5(b) would be material under applicable federal securities laws, the District shall within ten business days of occurrence file a notice of

such occurrence with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB. Notwithstanding the foregoing, notice of the Listed Event described in subsection (b)(3) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate 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 District shall give notice of such termination in the same manner as for a Listed Event under Section 5(e).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such 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 District pursuant to this Disclosure Certificate. The initial Dissemination Agent shall be Willdan Financial Services, Inc.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

- (a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, or 5(a), 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, 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 does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District 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 District. In addition, if the amendment relates 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(e), 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 Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate 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 Certificate. If the District 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 Certificate, the District shall have no obligation under this Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

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SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate; provided that any such action may be instituted only in Superior Court of the State of California in and for the County of San Diego or in U.S. District Court in or nearest to the County. The sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Date: April __, 2020

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

By _____
Associate Superintendent,
Business Services

ACKNOWLEDGED AND ACCEPTED:

WILLDAN FINANCIAL SERVICES, INC.

By _____
Authorized Signatory

EXHIBIT A

**FORM OF NOTICE TO THE MUNICIPAL SECURITIES RULEMAKING BOARD
OF FAILURE TO FILE ANNUAL REPORT**

Name of District: SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Name of Bond Issue: SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
2020 General Obligation Refunding Bonds (Federally Taxable)
Date of Issuance: April __, 2020

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by Section 3 of the Continuing Disclosure Certificate of the District, dated the Date of Issuance. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

By _____
Authorized Signatory

APPENDIX E

COUNTY OF SAN DIEGO INVESTMENT POOL

The following information concerning the Treasury Pool of San Diego County (the “Treasury Pool”) has been provided by the Treasurer and has not been confirmed or verified by the District or the Underwriter. No representation is made herein as to the accuracy or adequacy of such information or as to the absence of material adverse changes in such information subsequent to the date hereof, or that the information contained or incorporated hereby by reference is correct as of any time subsequent to its date.

APPENDIX F**BOOK-ENTRY ONLY SYSTEM**

The information in this appendix concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but neither the District nor the Underwriter takes any responsibility for the accuracy or completeness thereof. Information presented at any website cited within this section is not incorporated herein by reference. The District cannot and does not give any assurances that DTC, Direct Participants or Indirect Participants will distribute to the Beneficial Owners (a) payments of interest, principal or premium, if any, with respect to the Bonds, (b) certificates representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "MMI Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the Bonds. The Bonds 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 Bond certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

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 3.6 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.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("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 Bonds are to be

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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 the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds 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 Bonds 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 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds 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.

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 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds 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.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds 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 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds and distributions on the Bonds 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 redemption proceeds and distributions 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.

DTC may discontinue providing its services as depository with respect to the Bonds 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, Bond certificates are required to be printed and delivered.

ITEM 10d

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

So long as Cede & Co. is the registered Owner of the Bonds, as nominee of DTC, references herein to the Owners or Holders of the Bonds (other than under the caption "TAX MATTERS") will mean Cede & Co. and will not mean the Beneficial Owners of the Bonds.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 11, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF ARCHITECTURAL/ENGINEERING SERVICES AGREEMENT THROUGH PARTIAL CONSTRUCTION DOCUMENT PHASE FOR THE PROPOSED DISTRICT EDUCATIONAL CENTER

EXECUTIVE SUMMARY

At the direction of the Board of Trustees, district staff was tasked with forming an exploratory committee to examine the adequacies of the current district office space located at 710 Encinitas Boulevard ("710").

Ruhnau Clarke Architects (the "Architect") was retained to assist the district with that initial exploration. A feasibility study was conducted and the committee, accompanied by the Architect, embarked on a series of tours visiting other recently developed school district office buildings to examine a variety of designs and how they are used.

It was determined by the committee that the 710 office space in its current configuration, does not adequately serve the needs of the staff who must occupy the space and would require considerable improvements to be made for staff to attain the collaborative work space they require. The space was also found insufficient for conducting public hearings, board meetings and staff professional development, due to limited seating capacity and parking constraints.

The feasibility study further explored other uses for the 710 facility and determined through a market study that the original purpose of the building, housing medical offices, if returned to that purpose, would generate significant income for the District. This income could be used to pay back, over time, the construction costs of a new District Educational Center.

The feasibility study included developing preliminary plans for a new District Educational Center to be located at 159 Stevens Avenue in Solana Beach. The study determined some key considerations:

- The land for a centrally located district office at 159 Stevens in Solana Beach is already owned by the District.

ITEM 10e

- Locating the district offices adjacent to a school is a symbolic reminder of what the purpose of the district is – serving students. There would not be any negative impact on the Earl Warren Campus.
- A new District Educational Center would have collaborative work spaces and areas for public and private meetings; a larger and more functional Board Room; and professional development rooms for teachers. It would vastly improve the working environment for employees.
- The facility would be designed to Division of State Architect standards so that the same spaces can and will be used for student instruction.
- Due to the inadequacy of 710, the District holds many of its meetings, events and professional development at school sites, which takes away the opportunity for students to use a facility they should otherwise have access to use.
- No General Fund dollars would be used for the project nor would any funds from Prop AA. The project can be funded using other capital facility funds, State construction reimbursement dollars that district staff has carefully applied for over a period of many years, as well as other sources.

At this time, the District is seeking authorization to enter into an agreement with the Architect. The agreement allows for design development of a new, centrally located district office which would be designed as a District Educational Center (“DEC”), to be built on the campus of Earl Warren Middle School.

RECOMMENDATION:

It is recommended that the Board approve entering into an agreement with Ruhnau Clarke Architects for architectural/engineering services, in the amount of \$352,412.50 plus reimbursable expenses, and authorize Tina Douglas or Robert A. Haley to execute the agreements.

FUNDING SOURCE:

Capital Facilities Fund 25-19 and Fund 40

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 11, 2020

BOARD MEETING DATE: February 27, 2020

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

SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: APPROVAL OF ARCHITECTURAL/ENGINEERING
SERVICES AGREEMENT FOR IMPROVEMENTS
TO THE DISTRICT OFFICE

EXECUTIVE SUMMARY

At the direction of the Board of Trustees, district staff was tasked with forming an exploratory committee to examine the adequacies of the current district office space located at 710 Encinitas Boulevard ("710").

This agreement allows for the beginning of the modernization of the 710 office space, with concentration on the improvements necessary to promote greater energy efficiency and building code compliance.

RECOMMENDATION:

It is recommended that the Board approve entering into an agreement with Ruhnau Clarke Architects for architectural/engineering services, in the amount of \$257,673.00 plus reimbursable expenses and authorize Tina Douglas or Robert A. Haley to execute same.

FUNDING SOURCE:

Capital Facilities Fund 25-19 and Fund 40.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 18, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED AND SUBMITTED BY: Robert A. Haley, Ed.D.
Superintendent

SUBJECT: CALIFORNIA SCHOOL BOARDS
ASSOCIATION, DELEGATE ASSEMBLY
ELECTION, 2020

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EXECUTIVE SUMMARY

Attached is the ballot material for election of representatives to the California School Boards Association (CSBA) Delegate Assembly from this region. The Board as a whole may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. There are nine (9) vacancies in Region 17. The deadline for submitting ballots is March 16, 2020.

RECOMMENDATION:

It is recommended that the Board vote for no more than nine (9) candidates for CSBA Delegate Assembly, 2020.

FUNDING SOURCE:

Not applicable

RECEIVED
FEB 11 2020
SDUHSD SUPERINTENDENT



REQUIRES BOARD ACTION

Due: Mon. Mar. 16—return ballot in enclosed envelope

February 4, 2020

MEMORANDUM

To: Region 17 — CSBA Member Boards
From: Jamille Peters, Director, Executive Office
Re: 2020 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 16**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the corrected ballot (on yellow paper), the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Please destroy the previously received red ballot. Only the corrected ballot on yellow paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Monday, March 16, 2020.**

Your Board may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. For example, if there are three vacancies, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. (The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.)

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot).

If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2020 – March 31, 2022. The next meeting of the Delegate Assembly takes place on Saturday, May 16 and Sunday, May 17 at the Hyatt Regency in Sacramento. The names of all Delegates will be available on CSBA's website no later than Wednesday, April 1. Please do not hesitate to contact CSBA's Executive Office at (800) 266-3382 should you have any questions.

Encs: Corrected Ballot on yellow paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and resumes, if provided
CSBA-addressed envelope to send back ballots

ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Barbara Avalos Date: 1/2/2020

Name: Barbara Avalos CSBA Region & subregion #: 17
 District or COE: National School District Years on board: 11
 Profession: Pre Need Counselor Contact Number (please v Cell Home Bus.): 619-550-6856
 *Primary E-mail: barbaraava@hotmail.com
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 7 years

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

In my 11 years as a member of the Governing Board, I have been involved in the selection committee for the Superintendent, Assistant Superintendent, Director and Principal searches. I have attended many functions representing the District and Governing Board in the community as well as having attended program assemblies, open houses, and parent nights at each of the school sites. Furthermore, I have visited each classroom in the District each year I have been a Governing Board member. I have completed the Masters in Governance Program and have attended the annual conferences in which I have strengthened my abilities and understanding as a member of the Governing Board. I have been involved in several committees throughout the community (health care, immigration, NALEO, etc.). I have served on the committee for the City area plan, which includes affordable housing. I also serve on the Board of Directors for the San Diego Organization Project (SDOP). With the SDOP I worked to remove hazardous auto/body shops that were dangerously close to schools.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am our Governing Board's liaison to the Delegate Assembly, where I have assisted several times on the validation committee for the Golden Bell Award. I have participated as Principal for a Day for the Sweetwater Union High School District. As Board Clerk, I represented our District on the South County Region Committee with the challenge of developing a common calendar. As Board President I worked with our community on the passing of a local bond to help with upgrading our schools. With the passing of the bond, our District was able to, on a very short timeline, complete electrical and technology upgrades as well as install air conditioning at several of our sites, with the completion of the remaining four schools in the summer of 2016. I have been involved in the development of our Strategic Plan as well as in the Local Control Accountability Plan. When re-elected, I shall continue to serve the diverse population of this region as well as the State that advocates for this region.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

There are three major challenges facing school boards in California. First the volatile funding mechanism that the State has in place for schools where we have good funding years and bad funding years. School boards are forced to make difficult decisions during tough economic times that often negatively impact students in the classroom. The second issue relates to the lack of statewide funding and support for the building and maintenance of school buildings. Over the past few years, the total cost and support for these types of initiatives have been solely placed on the local communities. This is a major issue, especially in low income communities where school districts are less able to raise the money than school districts in more affluent communities. The third issue relates to testing and accountability and the need to have clear and fair accountability systems in place that support and encourage maximum student achievement in the State. CSBA can act as a voice for change and as an advocate for districts.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Maria Betancourt-Castañeda Date: 1/7/2020

Name: Maria Betancourt-Castañeda CSBA Region & subregion #: 17
 District or COE: National School District Years on board: Five
 Profession: Parent/Self Employed Contact Number (please v Cell Home Bus.): 619-495-8563
 *Primary E-mail: mbcastaneda@nsd.us
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

As a board member, I believe my role is to empower and advocate for the students, staff, and parents that I serve. I feel honored to support the community where I also grew up. I am hard working, organized, reflective, and reliable; and believe that these are strong skills needed to be an effective delegate. My reputation is one who will provide a voice for all stakeholders, and one who is not afraid to ask difficult questions. I am proud of the growth that we have achieved at the local level since I have been on the Board, and would love to contribute at an even greater level as a Delegate for Region 17.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Serving as Board President for 2018, and Board Clerk for 2017, have provided me valuable leadership experience. I would characterize my involvement as an active Board member at meetings, visible at our school sites, and connected with the community. I am a CSBA Master's in Governance graduate, and regularly participate in CSBA workshops, Legislative Action Days, as well as the annual conference. In addition, I am an involved member of the National Association for Latino Elected Officials, and stay well connected with our local legislators. I've also held president and Board positions for the local youth football and cheer program, school PTO, and my neighborhood homeowners association.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing Governing Boards is securing fair funding from the State. Boards constantly have to balance expenditures for mandates and laws, with local initiatives and programs. Special education and pension increases are just two areas where the state needs to allocate adequate funding to meet mandates. Without fair funding, Boards are forced to find ways to cut programs in order to pay for these requirements. CSBA can continue to support local Boards with this effort by suggesting resolutions and policies, expanding the PACER program, facilitating Legislative Action Days, and supporting improved delegate communication throughout each region.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

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Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Date: 12/19/20

Name: Stacy Carlson CSBA Region & subregion #: 17
 District or COE: San Marcos Unified Years on board: 5
 Profession: Business Owner/ Parent Contact Number (please v Cell Home Bus.): 760-492-1883
 *Primary E-mail: stacyncarlson@yahoo.com
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

As a mother of a school aged child, I am strongly interested in protecting and improving public education in California. I am particularly interested in legislative processes and procedures and will be completing my Master's in Public Affairs from UC Berkeley in May. I enjoy bridging the gap between education and politics in order to help adults be better advocates for our kids.

Please describe your activities and involvement on your local board, community, and/or CSBA.

In my 5 years on the board, I have been board president twice and participate in the annual CSBA legislative action day. I am passionate about issues of equity and inclusion and am committed to working to bridge the achievement gap. I am a classroom and community volunteer and was awarded the 2018 Spirit of the Community award for my work as a social justice advocate.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge governing boards face is the lack of adequate funding. In addition, Boards are also faced with challenges concerning student achievement and school facilities. I am very interested in working more with CSBA to leverage it's more than 5000 elected board members' voices to effectively advocate for better fiscal, educational, and facilities policy.

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Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Brian Clapper* Date: 12/19/19

Name: <u>Brian Clapper</u>	CSBA Region & subregion #: <u>17</u>
District or COE: <u>National School District</u>	Years on board: <u>8</u>
Profession: <u>Retired</u>	Contact Number (please v <input type="checkbox"/> Cell <input type="checkbox"/> Home <input type="checkbox"/> Bus.): <u>619-405-7217</u>
*Primary E-mail: <u>bclapper@nsd.us</u>	
(*Communications from CSBA will be sent to primary email)	
Are you an incumbent Delegate? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, year you became Delegate: <u>2014</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have enjoyed serving as a delegate for the past five years; and wish to continue serving in this leadership capacity. I believe I still have much work to do as a delegate, especially in relation to advocacy around Full and Fair Funding. As a Board member, I am extremely involved in my community and can bring a greater voice into our delegate discussions. I have a love for children and value the ability for all to receive an exceptional education. As a delegate, I am a strong advocate and believe that I can help bring about positive change through collaboration and teamwork.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I would describe myself as an extremely active Board member. I have served in all positions including President and Clerk. Each week I visit schools, both formally with the Superintendent as well as through staff invitations. I regularly attend CSBA's annual Legislative Action Day, and support Board efforts at both the State and local level. I make it a point to visit other Board meetings in my area; and participate in collaborative joint school board's meetings with other South County Boards. To compliment my work on the board, I serve as the Executive Director for the Chamber of Commerce as well as the First Vice District Governor for the Lion's 4L8. I am extremely proud of our signature One Sight Clinic and our Annual Spirit of the Holiday's Programs.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe that Full and Fair Funding is the biggest challenge currently facing governing boards. We need to continue to advocate at the State level through our collective voice as local boards and delegates. Having CSBA provide opportunities for delegate collaboration and open doors to legislators across the state is key in achieving our mission. If I am selected to continue in my role as delegate, I will wholeheartedly support these efforts.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

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Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Maria Dalla Date: 1/7/2020

Name: Maria Dalla CSBA Region & subregion #: 17
 District or COE: National School District Years on board: Five
 Profession: Retired Contact Number (please v Cell Home Bus.): 619-318-4031
 *Primary E-mail: mdalla@nsd.us
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am seeking to become a California School Boards Delegate because I want to participate in the policy making process to ensure that the California School Boards Association reflects the interests of the National School District and all school districts and county offices throughout the state. I have completed the California School Boards Association Masters in Governance Program and will continue to gain insight by seeking every opportunity to be informed and continuing to learn. I believe that I am a strong communicator, and would be well-suited to provide two-way communication between the Delegate Assembly and local board members. I am ready to fulfill a critical governance role within the Association as a delegate.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Community involvement and a fierce desire to advocate for the students of the National School District is my main motivation for having sought election to the National School District Governing Board. Now in my sixth year as a school board member, I continue to invest a great deal of time educating myself and gaining skills that will help me make informed decisions for the betterment of our students and our district. I have served both as president and clerk of my local Board; and regularly participate in district functions. Each year I engage in CSBA's Annual Education Conference as well as Legislative Action Day.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I see the allocation of school districts' limited resources as the biggest challenge facing most governing boards. There are many additional programs and projects that would benefit our students, but there is only "one pot of money" and many essential financial responsibilities pertaining to running a district that must be considered. CSBA can help governing boards by continuing to foster effective relationships with the Legislature, the Governor's office, Congress, the White House, administrative agencies and educational organizations to provide us the latest news and facts so that we can render effective local policy decisions that affect our districts.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Eleanor Evans* Date: 12/18/2019

Name: Eleanor Evans CSBA Region & subregion #: 17

District or COE: Oceanside Unified School District Years on board: 3

Profession: School Board Member Contact Number (please check Cell Home Bus.): 7605807208

*Primary E-mail: Eleanor.Evans@oside.us

(*Communications from CSBA will be sent to primary email)

Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2017

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

High quality public education must be provided to all students. I will continue to advocate strongly for effective policies which protect education and promote your interest. My experiences are: elementary and secondary educator; College Adjunct Professor; Race/Human Relations Facilitator; State of California Commissioner for Common Core; Credentialing Proficiency Commission; school administrator; Teacher Corps Team Leader. Skills: collaborator, listener, problem-solver communicator, fund-raiser, organizer; Director for Youth Conservation Core; Master in Governance

Please describe your activities and involvement on your local board, community, and/or CSBA.

Oceanside Unified School Board: President; Clerk of the Board; Superintendent Hiring; Ethnic Studies Committee; Prevented Teacher strike OUSD enroll in VEBA-budget reduced
National Education Association Delegate Representative Assembly; Resolutions-ByLaws Committee;
San Diego Education Association Board of Directors; California Teachers Association State Council Rep; SOGI Committee organize first Conference, Ethnic Minority Affairs Committee; County of San Diego Urban League-developed Costco Center Market Stree; CSBA Delegate S.D. ByLaws Committee

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Finance is the mother's milk in education and quality curriculum is the bread and butter for high quality public education which meets - no, exceeds the needs of ALL students regardless of zip code. FINANCE: Money in the budget for operating expenses, competitive salaries, step and column, benefits; update and construct facilities; school supplies TK and full day kindergarten; enrichment summer school. CURRICULUM: overcrowded classrooms; bullying; Social and Emotional Learning; STEAM/STEM and bilingual teachers; Ethnic Studies; Career Tech Education; Special Education. CSBA's ADDRESS: BE MORE PROACTIVE

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

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Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Kath CR Date: 1/6/2020

Name: Katherine Fitzpatrick CSBA Region & subregion #: 17
 District or COE: Del Mar Union Elementary Years on board: 1
 Profession: Teacher/School Counselor Contact Number (please check Cell Home Bus.): 858-525-1344
 *Primary kfitzpatrick@dmusd.org E-mail: _____
(*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am passionate about education on all levels, from the global to the local, as well as within my own home, where I am a mother to three children, ages 4, 3, and 1. I believe in education's power to transform, enhance, and empower lives and would like to be given the opportunity to contribute my voice in the discussion on how schools can best access this potential. My husband and I are both educators and our family has a vested interest in public education. I have taught in a variety of settings throughout both San Diego County and abroad in Mexico. These experiences have expanded my worldview and understanding of student needs and best educational practices.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Currently, I am a member of our local Legislative Action Network and participate in discussions regarding educational policy and reform with fellow legislative representatives at an annual legislative action day. In this role, I also attend the SF(2) annual update to stay current on state budget and policy adoptions. I have attended two CSBA Educational Conferences as well as the 2019 Legislative Action Day in Sacramento. I participate in monthly school site visits throughout our district along with other districts events such as school bond planning sessions, parent information events, and educational programming events. I am also a member of a regional school board book club that meets quarterly to discuss topics related to local educational trends, issues, and policy. Although last year I was unable to attend any of the Masters in Governance courses due to my parenting schedule, I plan to enroll in this series this year and begin this program.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge I see that governing boards face is prioritizing and allocating limited resources while balancing the many and varied needs within the district. CSBA has a powerful voice across the state. School board members represent children, who are unable to vote, so we must act on their behalf and do our best to ensure they are receiving the highest quality education we can provide. CSBA can continue to advocate for full and fair funding, along with policy reforms that create more equity and expand educational opportunities for all students throughout the state of California. CSBA has the ability to be a model for other states to follow.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Humberto Gurmilan Jr.

Date: 01-03-2020

Name: Humberto Gurmilan CSBA Region & subregion #: 17
 District or COE: San Diego Years on board: 1
 Profession: College Professor Contact Number (please v Cell Home Bus.): (619) 250-2291
 *Primary E-mail: humberto.gurmilan@sysdschools.org
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I would like to represent the nearly 4500 students and other members of our district and community so that their needs are met and we have the best opportunity to succeed. I believe there is a lack of representation at CSBA from our south San Diego region and I would like to provide that representation.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been on the SYSD governing board for the past year and have immersed myself in my role by actively participating in district events, engaging consistently with stakeholders and preparing myself through professional development in the form of Masters of Governance course, CSBA AEC and other resources.

I am the founder of the Gurmilan Foundation and actively participate in my community.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenges we face are declining enrollment, higher pension costs and higher Special Education costs. These huge issues are impacting our districts ability to provide fair and equal opportunity to all students. Other areas that need significant attention include social services and behavioral support for students, homelessness and deteriorating facilities.

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Signature:  Date: 1-6-2020

Name: Eric Joyce CSBA Region & subregion #: 17
 District or COE: Oceanside Unified School District Years on board: 1
 Profession: Special Educator Contact Number (please v Cell Home Bus.): 804-647-4920
 *Primary E-mail: eric.joyce@oside.us
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

The CSBA delegation leads the policy discussion among district leadership and I am interested in being a voice in that conversation because policy is the most direct expression of our moral imperatives. As an educator, parent and board member, I can bring forth multiple perspectives. One skill I think is valuable to this work is focused patience. We cannot solve all of the flaws in our education system at once, but we can put our resources to bear on leverage points within the system to create change.

Please describe your activities and involvement on your local board, community, and/or CSBA.

On a local level, I work to be as connected to the community as I can. I attend local constituent meetings including NAACP, neighborhood associations and cultural events. Whenever possible, I report out on the district's progress, needs, and celebrations. We are working through many transitions in our community, so I am there to be an active community partner. I have also strived to develop relationships with other local officials to foster future collaborations on behalf of our students and families.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing governing boards is the erosion of public trust. This challenge manifests in a number of ways across diverse communities. In some areas, we find parents searching for private, charter and alternative schools due to a general distrust of community schools. We see this distrust in our traditionally underserved communities where we are combating the realities of our day and the echoes of yesterday's inequity.

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ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Claudine Jones Date: 11/11/19

Name: Claudine Jones CSBA Region & subregion #: 17
 District or COE: Carlsbad Unified School District Years on board: 6 ys and 2 mos.
 Profession: Board member Contact Number (please v Cell Home Bus.): 760-331-5001
 *Primary E-mail: cjones@carlsbadusd.net
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2014

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have served on Region 17's executive board since 2014 as the legislative representative and most recently, as the board secretary. I have collaborated on important issues such as, lowering energy rate hikes, addressing the reserve cap, and advocating for additional funding to address growing pension liabilities and special education costs. With your vote, I would like to continue working with the Delegate Assembly team in Region 17 to represent the interests of our students, staff, and families in San Diego County. I have completed CSBA's Masters in Governance; and, I completed CASBO's certification in school finance and management at the University of Southern California.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am currently serving as the Clerk to the Board in Carlsbad Unified. I serve as the board representative on our district's audit committee, the California Association of Suburban School Districts, the School Services of California group, and the subcommittee on Community Choice Energy (CCE). I have served as a Golden Bell site validator for 3 years for CSBA. I am the secretary to the board of the San Diego County School Boards Association. In my community, I am the legislative representative for the Carlsbad High School PTSA. I am also the costume coordinator for the Carlsbad High School Choral Boosters.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe the biggest challenge facing boards will be the growing fiscal constraints that pension liabilities and the costs of special education will place on their budgets. Without any legislative plan in place to grow the base funding for LCFF, districts will continue facing difficult decisions of cutting the LCAP priorities their constituents want and core educational services. CSBA has a plan to help address the funding shortfall through a ballot measure being placed on the November 2020 ballot. There will be much work to do to educate voters about the measure so they know what their vote will mean to schools. CSBA must also continue to address the lack of commitment by the state and federal government to pay their fair share of the growing needs for special education.

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ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Gee Wah Mok* Date: 1/7/2020

Name: Gee Wah Mok CSBA Region & subregion #: 17

District or COE: Del Mar Union School District Years on board: 1

Profession: Attorney Contact Number (please v Cell Home Bus.): (619) 767-8327

*Primary E-mail: gmok@dmusd.org

(*Communications from CSBA will be sent to primary email)

Are you an Incumbent Delegate? Yes No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I would like to become a Delegate because I am a strong advocate for public education. I have an interest in helping shape policy to strengthen California's educational system so that every student can have the highest quality education possible. By profession, I am an attorney with degrees from UC Berkeley and Cornell Law School and I have worked as a business litigator for a number of years. I offer an analytical and strategic way of thinking to solve problems, and an understanding of how to collaborate with numerous interests in order to reach larger goals.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am newly appointed to my school board this past year. I serve as our board's clerk and as the representative to the North Coastal Consortium for Special Education. I came to the board after helping to lead my community's campaign efforts in passing our local school bond measure which secured \$186 million that will be used in part to build a new school in my immediate neighborhood and rebuild another school in the district. I am also active as a volunteer in my son's kindergarten class and as a patient companion for hospice patients.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The major challenge I see facing local boards is the lack of resources and stable funding. California school districts need additional, dependable funding to provide the essential student services, modern facilities and breadth of educational programming needed for student success. As funding has fallen behind, student performance has suffered. CSBA can continue to advocate for the state government to invest in public education and to inform the public about the necessity of having full and fair funding of our public schools. CSBA can also continue to provide resources to member boards that can be disseminated into our local communities.

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ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Tamara Otero

Date: 12/12/19

Name: <u>Tamara Otero</u>	CSBA Region & subregion #: <u>17</u>
District or COE: <u>Cajon Valley Union School District</u>	Years on board: <u>10</u>
Profession: <u>Business Owner</u> Contact Number (please v <input checked="" type="checkbox"/> Cell <input checked="" type="checkbox"/> Home <input checked="" type="checkbox"/> Bus.): <u>619-244-8138</u>	
*Primary E-mail: <u>oterot@cajonvalley.net</u>	
(*Communications from CSBA will be sent to primary email)	
Are you an incumbent Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, year you became Delegate: <u>2014</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have been a delegate for the last several years. I was the President of San Diego Co. School Boards Assoc. and Vice President of CSBA. I have spent time in Region 17 bringing districts together to collaborate on current issues. We have used our meetings as a place to share ideas, hear presentations, and problem solve. I am a team player.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been Board President on my local board for five years serving three different times. I have been intricately involved with legislation and worked to secure the CalNew grant for school districts with large refugee populations. I have spoken at multiple education conferences, presented multiple times at CSBA AEC, and continue to advocate for ALL students. I have attended Leg Action day for the last five years, and have my MIG Alumni pin. I am respected as a leader for education in my area.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Along with funding, the biggest challenges facing Boards is the challenge to meet student needs in world that is constantly changing. We must look at our current system of education and realize that it no longer fits in today's world. We need the funding to make changes necessary to become facilitators for students who we are preparing for the workplace of tomorrow. We need to let Sacramento know that adding more mandates is rapidly diminishing our already outdated funding base.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

Please complete, sign, and date this required biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office, call 800.266.3382 or email at nominations@csba.org.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Date: 12/17/19 _____

Name: Elva Salinas CSBA Region & subregion #: 17
 District or COE: Grossmont Union High School District Years on board: 3
 Profession: College Professor Emeritus Contact Number (please v Cell Home Bus.): 619-962-2132
 *Primary E-mail: boardmembersalinas@gmail.com
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2018

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

My experience as a CSBA Delegate has helped me grow as an educational advocate by providing me the environment to learn more about legislation affecting education. My extensive experience as an educator, professional development coordinator and program coordinator at the Community College level makes me a valuable asset to CSBA. I am a retired community college professor with 34 years of experience, teaching Cosmetology (CTE) for 16 years and English/Chicano/a Studies for 18 years. I will be returning as Professor Emeritus to San Diego City College Spring 2020 so that my students can keep me informed about how our current educational system is effecting their learning experiences. Our students feed to us from the lowest socioeconomic regions in our city and are the most diverse population of any college in our region, so I know the importance of integrated student services and academic support programs, including student centered pedagogy/andragogy, and project based learning to ensure student success. For the last 15 years I have coordinated PD programs, ensuring the conscientious implementation of multiple state mandated initiatives and federal, and state grants. As a CSBA Delegate I would support and advocate for more PD for all staff members, culturally relevant and experiential education for our students; and most importantly, adequate funding for our schools.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have attended every CSBA Conference since I was elected to office in 2016 and I advocated for education at the CSBA Legislative Action Day. Working alongside CSBA leadership, our Superintendent, his staff and seasoned board members, I educate myself on the most important educational issues and serve as a staunch promoter of legislative change. I met with many legislators here in San Diego, including Lorena Gonzalez and Ben Hueso. I attend SDCSBA regional meetings regularly. In my district, I have attended events at or toured all 13 high schools and other sites, officiated numerous graduations, attended many award ceremonies and represented our board on the District English Learner Advisory Committee. I participate in and advocate for clear pathways from high school to college through the East County Educational Alliance; this coalition was created by the Grossmont-Cuyamaca Community College District and the Grossmont Union High School District to provide East County high school students a more direct path to college and a career. In the community, The San Diego Performing Arts League awarded me with the Star Award for bringing more than 3000 underserved students to the La Jolla Playhouse. Most recently I was included in the book *Chicana Tributes: Activist Women of the Civil Rights Movement-Stories for the New Generation* for the work I have done in the immigrant rights communities.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing governing boards is the lack of public school funding to provide first-rate education that prepares our students for a culturally diverse, technologically sophisticated and global society. Our teachers, staff and administrators are being asked to do more and more with fewer and fewer resources. Accountability to the state is high and fiscal support is very low. In our district, inadequate charter schools are taking resources sorely needed by our schools; stricter regulation is needed. State funding timelines and monetary fluctuations, always a guessing game, makes it impossible to create a solid 5-year education plan or fiscal consistency. It is imperative that CSBA advocates for an increase and adequate revenue for public education, and charter school accountability through upcoming legislation.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

ITEM 10g



2018 Delegate Assembly Candidate Biographical Sketch Form

DUE: Sunday, January 7, 2018

Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 | or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will **not** be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office. Late submissions will not be accepted. If you have any questions, please contact the Executive Office at (800) 266-3382.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Marla Strich Date: December 21, 2019

Name: <u>Marla Strich</u>	CSBA Region-subregion #: <u>17</u>
District or COE: <u>Encinitas Union ESD</u>	Years on board: <u>21</u>
Profession: <u>Sales</u> Contact Number: (please v <input type="checkbox"/> Cell <input type="checkbox"/> Home <input type="checkbox"/> Bus.) <u>760-519-7882</u>	
*Primary E-mail: <u>marla.strich@eusd.net</u>	
(*Communications from CSBA will be sent to primary email) Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>3 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

It continues to be an honor to serve as a CSBA delegate, helping to formulate policy for the association, as well as assisting school boards throughout California in their vital work. I am a passionate advocate for public education, having traveled numerous times to Sacramento with CSBA, and to Washington, DC with NSBA to advocate on behalf of public education. I am a "big picture" thinker, and make decisions within that context in order to ensure that our actions benefit the greatest number of students. I am an articulate speaker, and have experience in dealing with the media. This year I was privileged to participate on CSBA's Nominating Committee, ensuring that the association has the best possible leadership as it moves into the future.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have served on the EUSD Board for 21 years. During my tenure I have been Board President five times. As noted above, I have attended legislative advocacy sessions as part of both CSBA and NSBA. I am a continuous learner, having completed the Masters in Governance program, and look forward to continuing my learning with CSBA's new online platform. I have consistently attended CSBA's AEC, as well as numerous NSBA Conferences, and have presented at both. I have also attended both of CSBA's Leadership Conferences. I have a long history of leadership in my community, serving as EUSD's school bond campaign co-chair, school site council chair, PTA Legislative Vice President, and SDA Foundation President

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

We must continue to defend and promote public education as the keystone of a democratic society. We must ensure that public education is fully and fairly funded in California, so we can provide the world class, forward-looking education that our children deserve. Our advocacy efforts and educational efforts are critical in making this happen.

ITEM 10g



Delegate Assembly Biographical Sketch Form for 2020 election

DUE: Tuesday, January 7, 2020 – no late submissions accepted

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Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: [Handwritten Signature] Date: 11/29/19

Name: Cipriano Vargas CSBA Region & subregion #: 17
 District or COE: Vista Unified School District Years on board: 3
 Profession: Organizer Contact Number (please v Cell Home Bus.): 7602134498
 *Primary E-mail: cvargas.trustee@gmail.com
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2017

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have been a delegate since 2017, where I continue to serve and participate in various CSBA actions. I believe CSBA is an opportunity to learn from my colleagues and provide advocacy for the issues that impact all our children. I wish to continue my service and focus heavily on funding of public education.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am involved in sub-committee of our district that include the dual language, project labor agreement negotiations, career highway, among others. I am also involved with the ACLU Next Gen Board, CSUSM Alumni Association, Democratic Party and Labor Council.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

CSBA just released a report on Special Education and the rising cost of services/litigation. This an opportunity for school districts to examine how we can better support SpEd Students and advocate at the state/federal level. In addition, we have many districts that have declining enrollment, these leads to budget cuts over time while trying to remain competitive with charter schools. AB 1505 was signed by the Governor for a stronger process, we need to continue to examine loopholes and push for the same level of accountability of charter schools. Finally, we have an election in 2020 that we can push for a state initiative to bring addition funding to K-12.

Submit biographical sketch form only once, do not send multiple times. E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA Exec. Office | Attn: DA Elections | 3251 Beacon Blvd., West Sacto, CA 95691 by the deadline: Tues. Jan. 7, 2020.

REQUIRES BOARD ACTION

This completed **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the U.S. post office no later than **MONDAY, MARCH 16, 2020**. Only **ONE** Ballot per Board. Be sure to mark your vote "X" in the box.

A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.

**CORRECTED OFFICIAL 2020 DELEGATE
ASSEMBLY BALLOT REGION 17
(San Diego County)**

(Vote for no more than 9 candidates)

Delegates will serve two-year terms beginning April 1, 2020 – March 31, 2022

**denotes incumbent*

- | | |
|---|---|
| <input type="checkbox"/> Barbara Avalos (National SD)* | <input type="checkbox"/> Eric Joyce (Oceanside USD) |
| <input type="checkbox"/> Maria Betancourt-Castaneda (National SD) | <input type="checkbox"/> Claudine Jones (Carlsbad USD)* |
| <input type="checkbox"/> Stacy Carlson (San Marcos USD) | <input type="checkbox"/> Gee Wah Mok (Del Mar Union SD) |
| <input type="checkbox"/> Brian Clapper (National SD)* | <input type="checkbox"/> Tamara Otero (Cajon Valley Union SD) |
| <input type="checkbox"/> Maria Dalla (National SD) | <input type="checkbox"/> Elva Salinas (Grossmont Union HSD)* |
| <input type="checkbox"/> Eleanor Evans (Oceanside USD)* | <input type="checkbox"/> Marla Strich (Encinitas Union ESD)* |
| <input type="checkbox"/> Katherine Fitzpatrick (Del Mar Union SD) | <input type="checkbox"/> Cipriano Vargas (Vista USD)* |
| <input type="checkbox"/> Humberto Gurmilan (San Ysidro SD) | |

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District

Date of Board Action

See reverse side for a current list of all Delegates in your Region.

REGION 17 – 24 Delegates (18 elected/6 appointed)◆

Director: Debra Schade (Solana Beach ESD)

Below are the current Delegates and their terms (as of January 31, 2020).

County: San Diego

Barbara Avalos (National SD), term expires 2020
Richard Barrera, (San Diego USD)◆, appointed term expires 2021
Blanca Brown (Lemon Grove SD), term expires 2020
Leslie Ray Bunker (Chula Vista ESD), term expires 2021
Josh Butner (Jamul-Dulzura Union SD), term expires 2021
Brian Clapper (National SD), term expires 2020
Eleanor Evans (Oceanside USD), term expires 2020
Andrew Hayes (Lakeside Union SD), term expires 2021
Beth Hergesheimer (San Dieguito Union HSD), term expires 2021
Laurie Humphrey (Chula Vista ESD), term expires 2020
Claudine Jones (Carlsbad USD), term expires 2020
Christi Knight (Escondido Union HSD), term expires 2021
Michael McQuary (San Diego USD)◆, appointed term expires 2020
Darshana Patel (Poway USD),)◆, appointed term expires 2021
Dawn Perfect (Ramona USD), term expires 2021
Barbara Ryan (Santee SD), term expires 2021
Elva Salinas (Grossmont Union HSD), term expires 2020
Nicholas Segura (Sweetwater Union HSD)◆, appointed term expires 2020
Arturo Solis (Sweetwater Union HSD)◆, appointed term expires 2021
Marla Strich (Encinitas Union ESD), term expires 2020
Cipriano Vargas, (Vista USD), term expires 2020
Sharon Whitehurst-Payne (San Diego USD)◆, appointed term expires 2021
Vacant, term expires 2020

County Delegate:

Guadalupe Gonzalez (San Diego COE), term expires 2021

County

San Diego

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED & SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: **ADOPTION OF RESOLUTION IN SUPPORT OF PROPOSITION 13 / PUBLIC PRESCHOOL, K-12, AND COLLEGE HEALTH AND SAFETY BOND ACT OF 2020**

EXECUTIVE SUMMARY

The Public Preschool, K-12, and College Health and Safety Bond Act of 2020 was placed on the ballot through the passage of Assembly Bill 48 (O'Donnell), which Gov. Gavin Newsom signed in September. The measure will appear on the ballot as Proposition 13 and, if approved, the measure would secure resources for the renovation and upgrade of existing classrooms, construction of new classrooms to accommodate growth, and for career technical education facilities to provide job training. The measure's passage would inject \$9 billion into the state's PreK-12 schools.

Consistent with its work to ensure that all students have safe, welcoming, and stimulating learning environments, the California School Boards Association (CSBA) is endorsing the Public Preschool, K-12, and College Health and Safety Bond Act of 2020. This resolution of support for the measure was developed using materials from CSBA.

RECOMMENDATION:

It is recommended that the Board adopt the Resolution in Support of Proposition 13 / Public Preschool, K-12, and College Health and Safety Bond Act of 2020, as shown in the attached supplement.

FUNDING SOURCE:

N/A

**San Dieguito Union High School District
Resolution in Support of
Proposition 13: Public Preschool, K-12, and College Health and Safety Bond Act of 2020
Assembly Bill 48 (O'Donnell, Glazer)**

WHEREAS, all students deserve safe, welcoming, and stimulating learning environments that support personal well-being and academic success; and

WHEREAS, school bond funds help schools provide safe facilities that offer the learning opportunities required for a high-quality 21st-century education; and

WHEREAS, normal wear and tear and new technologies have rendered a substantial number of California's classrooms insufficient to meet the 21st-century educational needs of students and provide environmental efficiencies; and

WHEREAS, Proposition 13, the **Public Preschool, K-12, and College Health and Safety Bond Act of 2020**, provides resources for the renovation and upgrade of existing classrooms, for campuses that increase student and staff safety, for classrooms and laboratories that enhance teaching and learning, for the construction and expansion of schools to accommodate growth, and for career technical education facilities to improve job and career training; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide state matching funds that are prioritized for schools with pressing health and safety concerns; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide career technical education facilities for job training to meet the workforce needs of California's employers and help ensure successful futures for our state's students; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will help ensure clean drinking water for our students through testing and remediation of lead levels in water at school sites; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide disaster assistance in times of critical need; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide additional funding for energy efficiency, earthquake safety, removal of hazardous materials, and more; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide a fair and equitable distribution of funds to schools where they are most needed and provide specific assistance to small school districts throughout the state; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs; and

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WHEREAS, the San Dieguito Union High School District has \$105,535,545.99 in facility needs that may be partially funded by state bonds; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will appear on the March 3, 2020 ballot and become operative only if approved by voters; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide \$15 billion for facilities at the state’s preschools, K-12 schools, community colleges, and four-year colleges and universities; and

WHEREAS, 13,000 jobs are created for each \$1 billion in school facility infrastructure investment;¹ and

WHEREAS, Proposition 98 and the Local Control Funding Formula, which provide general fund operational revenues for schools, do not provide dedicated facilities funding; and

WHEREAS, quality 21st-century school facilities designed to meet student need enhance academic achievement and further the state’s scholastic and economic goals; and

WHEREAS, investments in modern school facilities are investments in our youth, our communities, our economy, and our shared future; and

WHEREAS, the California School Boards Association and a large public–private coalition supports the Public Preschool, K-12, and College Health and Safety Bond Act of 2020;

NOW, THEREFORE BE IT RESOLVED that the San Dieguito Union High School District Board of Trustees supports Proposition 13, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020, on the March 3, 2020 statewide ballot.

Adopted by the Governing Board of the San Dieguito Union High School District on February 27, 2020.

Robert A. Haley, Ed.D. Governing Board Secretary

Date

¹ “Accelerating Job Creation in California Through Infrastructure Investment,” Bay Area Council Economic Institute, 2012

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 7, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Susan Dixon
Director of Classified Personnel
Cindy Frazee
Associate Superintendent, Human Resources

SUBMITTED BY: Robert A. Haley, Ed.D.
Superintendent

SUBJECT: ADOPTION OF PROPOSED REVISED
PERSONNEL / CLASSIFIED SALARY RANGE
DEFINITIONS

EXECUTIVE SUMMARY

BACKGROUND INFORMATION

This agenda item is to reflect the proposed revisions to the Personnel / Classified Salary Range Definitions. This document specifies the range in which classified positions are allocated to the salary schedule.

At the January 14, 2020, Personnel Commission meeting, the commission took action to establish a new classification of Student Health Care Specialist. The request to establish a new classification was made by District administration to provide additional support to meet the medical needs of students in the District. The duties performed by individuals in this classification are consistent with those of a licensed nurse (LVN or RN), as such, minimum qualifications include possession of a nursing license.

The recommendation from the Personnel Commission for salary allocation for Student Health Care Specialist is based on identifying the average rate of pay of comparable classifications within our standard salary comparison districts while considering the internal relationship to the existing classification of Health Technician.

In addition, the commission took action at the October 15, 2019, Personnel Commission meeting, to change the job title of "Computer Technician" to "Information Technology (IT) Support Technician".

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Lastly, at the February 11, 2020, Personnel Commission meeting, the commission took action to combine the existing classifications of Accounting Specialist and Budget Analyst to a single classification of Accountant.

The revised "Salary Range Definitions" reflects the three changes as outlined.

RECOMMENDATION:

It is recommended that the Board approve the revised "Personnel / Classified Salary Range Definitions" as shown in the attached supplement.

FUNDING SOURCE:

General Fund

FUNDING IMPLICATIONS

None

Attachments: Personnel / Classified Salary Range Definitions

PERSONNEL / CLASSIFIED

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SALARY RANGE DEFINITIONS

25	Nutrition Services Assistant I		Translator/Interpreter (Spanish)
26	Nutrition Services Assistant-Floater		Vehicle & Equipment Service Worker
27	Nutrition Services Assistant II Nutrition Services Assistant-Transporter I		
29	Instructional Assistant Nutrition Services Assistant III Nutrition Services Assistant-Transporter II Nutrition Services Catering Assistant School Bus Attendant	42	Accounting Technician Administrative Assistant III Human Resources Technician Risk Management Technician Learning Commons Technician II
30	Office Assistant	43	Transportation Router/Scheduler
31	Instructional Assistant-Bilingual	44	Administrative Assistant IV
32	Campus Supervisor Custodian Receptionist		Bus Driver Trainer Construction & Facility Projects Coordinator Information Systems Support Technician Lead Grounds Worker
33	Custodian-Floater Nutrition Services Production Assistant Receptionist-Bilingual (Spanish)		Media Technician/Web Technician Senior Buyer Warehouse Supervisor
34	Instructional Assistant SpEd (Non-Severe) Locker Room Attendant/Custodian Maintenance Worker I Testing Assistant-Bilingual (Spanish)	45 46 47	Planning Finance Technician Payroll Technician Locksmith
35	Grounds Maintenance Worker I Health Technician	48	Speech/Language Pathology Assistant Construction Projects Information Technician Painter
36	Instructional Assistant–SpEd (SED) Instructional Assistant SpEd (Severe) Instructional Assistant SpEd (Behavior Intervention) Secretary	49	Electrician HVAC Technician Plumber Skilled Maintenance Worker Vehicle & Equipment Mechanic
37	Library/Media Technician Vocational Developer Warehouse/Delivery Worker	51	Computer Support <i>Information Technology (IT)</i> Support Technician Telecommunications Technician
38	Administrative Assistant I Custodian Crew Leader Purchasing Assistant School Bus Driver <i>Student Health Care Specialist</i>	52	Accounting Specialist Budget Analyst <i>Accountant</i> Facilities Construction Planner Human Resources Analyst
39	Grounds/Maintenance Worker II Warehouse/Stores Worker School Plant Supervisor-Middle School		Human Resources Certificated Analyst Information Systems Support Analyst Lead Maintenance Worker Payroll Analyst
40	Administrative Assistant II Accounting Assistant Accounting Assistant-ASB Buyer Grounds Maintenance Worker/Applicator Human Resources Assistant Learning Commons Technician I Maintenance Worker II Registrar Tutoring Center Specialist	54 57	Vehicle & Equipment Supervisor Workers' Compensation, Benefits & HRIS Specialist Information Systems Support Specialist Interpreter for the Hearing Impaired Interpreter for the Hearing Impaired (NIC) Network Technician
41	Administrative Secretary-Bilingual (Spanish) Grounds/Maintenance Equipment Operator Irrigation Specialist Lead School Bus Driver School Plant Supervisor-High School Theater Technician Transportation Dispatcher	60 62	Interpreter for the Hearing Impaired (NIC Adv.) Interpreter for the Hearing Impaired (NIC Adv.) Loss Control Analyst Occupational Therapist Contracts Analyst Construction Services Analyst Facilities Planning Analyst

San Dieguito Union High School District

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*Policy-Board Adopted: May 7, 1987 Policy-Board Revised: August 20, 2015 Policy-Board Revised: July 26, 2018**Policy-Board Revised: January 16, 2014 Policy-Board Revised: August 18, 2016**Policy-Board Revised:**December 13, 2018**Policy-Board Revised: May 1, 2014 Policy-Board Revised: July 13, 2017**Policy-Board Revised: June 20,**2019 Board Revised: February 27, 2020*

PERSONNEL / CLASSIFIED

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- 63 Interpreter for the Hearing Impaired (NIC Master)
- 66 Network Analyst

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 5, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Mark Miller, Deputy Superintendent

SUBMITTED BY: Robert A. Haley, Ed.D.,
Superintendent

SUBJECT: APPROVAL OF REVISED BP 5121,
GRADES/EVALUATION OF STUDENT
ACHIEVEMENT/ 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 Policy has been revised as stated below.

Current Policy Number	New Policy Number	Title	Comments
BP 5121		Grades/Evaluation of Student Achievement	Update to clarify SDUHSD grading process

RECOMMENDATION:

It is recommended that the Board approve the revised BP 5121, Grades/Evaluation of Student Achievement, as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

San Dieguito Union High School District

Grades/Evaluation Of Student Achievement

BP 5121

Students

The Governing Board believes that grades serve a valuable instructional purpose by helping students and parents/guardians understand performance expectations and identifying the student's areas of strength and those areas needing improvement. Parents/guardians and students have the right to receive course grades that represent an accurate evaluation of the student's academic performance.

The Superintendent or designee shall establish a uniform grading system that shall be applied to all students in that course and grade level. Teachers shall inform students and parents/guardians how academic performance will be evaluated in the classroom.

A teacher shall base a student's grades solely on the quality of the student's academic work and his/her mastery of course content based on district standards. Students shall have the opportunity to demonstrate this mastery through a variety of methods, including, but not limited to, tests, projects, portfolios, and/or class discussion as appropriate. Other elements that are not a direct measure of knowledge and understanding of course content, such as attendance, effort, student conduct, and work habits, shall not be factored into the academic grade but may be reported separately.

Whenever a student misses an assignment or assessment due to ~~either an excused or unexcused~~ absence, he/she shall be given full credit for subsequent satisfactory completion of the assignment or assessment.

Whenever a student misses an assignment or assessment due to an unexcused absence, the teacher of record may provide full or partial credit for subsequent satisfactory completion of the assignment or assessment.

At all grade levels, report cards may include reports of student progress on specific academic standards applicable to the course and grade level.

When reporting student performance to parents/guardians, teachers may add narrative descriptions, observational notes, and/or samples of classroom work in order to better describe student progress in specific skills and subcategories of achievement.

A report card for a student with a disability may contain information about his/her disability, including whether that student received special education or related services, provided that the report card informs parents/guardians about their child's progress or level of achievement in specific classes, course content, or curriculum. However, transcripts that may be used to inform postsecondary institutions or prospective employers of the student's academic achievements shall not contain information disclosing the student's disability.

ITEM 10j

A grade assigned by the teacher shall not be changed by the Board or the Superintendent except as provided by law, Board policy, or administrative regulation.

The Superintendent or designee shall determine the methodology to be used in calculating students' grade point average (GPA), including the courses to be included within the GPA and whether extra grade weighting shall be applied to Advanced Placement, International Baccalaureate, honors, and/or concurrent postsecondary courses.

Legal Reference:

EDUCATION CODE

48070 Promotion and retention

48205 Excused absences

48800-48802 Enrollment of gifted students in community college

48904-48904.3 Withholding grades, diplomas, or transcripts

49066 Grades; finalization; physical education class

49067 Mandated regulations regarding student's achievement

49069.5 Students in foster care, grades and credits

51242 Exemption from physical education based on participation in interscholastic athletics

69432.9 Cal Grant program; notification of grade point average

76000-76002 Enrollment in community college

CODE OF REGULATIONS, TITLE 5

10060 Criteria for reporting physical education achievement, high schools

30008 Definition of high school grade point average for student aid eligibility

UNITED STATES CODE, TITLE 20

1232g Family Education Rights and Privacy Act (FERPA)

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

COURT DECISIONS

Owasso Independent School District v. Falvo, (2002) 534 U.S. 426

Las Virgenes Educators Association v. Las Virgenes Unified School District, (2001) 86

Cal.App.4th 1

Swany v. San Ramon Valley Unified School District, (1989) 720 F.Supp. 764

Johnson v. Santa Monica-Malibu Unified School District Board of Education, (1986) 179

Cal.App.3d 593

Management Resources:

CSBA PUBLICATIONS

Research-Supported Strategies to Improve the Accuracy and Fairness of Grades, Governance Brief, July 2016

U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS CORRESPONDENCE

Report Cards and Transcripts for Students with Disabilities, October 17, 2008

WEB SITES

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

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

California Student Aid Commission: <http://www.csac.ca.gov>

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

ITEM 10j

(11/03 7/09) 7/16

Board Adopted: August 22, 2019

Board Revised (proposed): February 27, 2020

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 18, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED & SUBMITTED BY: Robert A. Haley, Ed.D., Superintendent

SUBJECT: CONSIDERATION OF RENAMING SUNSET CONTINUATION HIGH SCHOOL / NAMING THE ADULT TRANSITION PROGRAM / NAMING THE EDUCATIONAL CENTER ON REQUEZA STREET

EXECUTIVE SUMMARY

The Board of Trustees approved construction of a new educational center to be located at 684 Requeza Street in Encinitas. The new center was designed to house the Adult Transition Program (ATP) and Sunset Continuation High School.

At a board meeting on June 20, 2019, the Principal of Sunset Continuation High School, Rick Ayala, asked that a committee be allowed to form to consider the renaming of the school as it prepared to move into the new facility. The committee included staff, parents, students and community members. The committee met from September through December of 2019.

The committee work included:

- Researching how the school came to be named Sunset Continuation High School and now most frequently known as Sunset High School.
- Parents, students, staff and community members were surveyed. Several potential names were selected and considered.
- The school website was updated with information about the process and indicated the opportunity to participate.
- The Principal met with the District Leadership Team, other District staff, alumni, community members, elected officials, students and parents.
- A paper survey was conducted over time by the Principal. 192 responses generated -
 - 91% support changing name
 - 5% retain name

ITEM 10k

- 4% no opinion
- A digital survey of students and parents was done in January 2020 that included the option of Coastal Oaks High School. 27 responses generated -
 - 59% supported
 - 26% opposed
 - 15% no opinion
- The Principal gave a report to the Board of Trustees on January 16, 2020.
- At the direction of the Board of Trustees, a digital survey was done of current Sunset High School students on February 7, 2020. The survey was developed by Deputy Superintendent, Mark Miller, and was proctored by two Sunset High School teachers. The naming options considered were the ones directed to be included by the Board of Trustees. The responses generated –
 - 62% Sunset High School
 - 24% Pacific Coast High School
 - 6% Pacific Oaks High School
 - 9% Coastal Oaks High School
 - 1 vote for Coastal Pacific Alternative
 - 1 vote for Sunrise High School

If the Board of Trustees retains the name Sunset High School, the District will submit the proper form to the State of California to remove “Continuation” from the name of the school as the school is not operating as a continuation school. The District is required to have a continuation program, which we do at Sunset High School, but is not required to have a continuation school.

Director of Student Services, Tiffany Hazelwood, formed a committee to consider naming of the ATP. The committee included students, parents and staff. Many options were considered and two names were presented to the Board of Trustees by the Director on January 16, 2020, San Dieguito Adult Transition Program and C.O.A.S.T. COAST is an acronym – Community Opportunities for Adult Students in Transition. Since then a consensus has developed to name the school COAST Academy.

The District Executive Cabinet has acted as the committee to name the facility that will house the two schools. The committee has informally surveyed staff, community members and elected officials. The recommendation is, if the name of Sunset High School is retained, to name the facility Requeza Educational Center. If the Board of Trustees chooses to rename Sunset High School, then the committee recommendation would be to rename the facility Sunset Educational Center.

RECOMMENDATION:

It is recommended that the Board consider all options and decide on the naming of the schools and facility.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 20, 2020

BOARD MEETING DATE: February 27, 2020

PREPARED BY: Bryan Marcus
Associate Superintendent / Educational Services

SUBMITTED BY: Robert A. Haley, Ed.D.
Superintendent

SUBJECT: PROPOSED INSTRUCTIONAL CALENDARS,
2021-22, 2022-23 & 2023-24 SCHOOL
YEARS

EXECUTIVE SUMMARY

During the 2018-19 school year, the district began exploring instructional calendars that would support student learning and enhance student, family, and staff wellness. This effort was reinforced as important by students as an outcome from our two student summit sessions held during the year.

One of the key factors in developing the calendar became the necessity to have an entire first semester before winter break. This would allow for better alignment of quarter breaks for our two academies and allow for some true time off in the middle of the instructional year.

To support the development of a new calendar, district staff reached out to all five of our feeder elementary districts to get their input and listen to their considerations. Staff researched calendars across the State of California looking for trends and ideas. Draft calendars and concepts were shared with representative committees and employee associations.

Key Considerations:

- Winter break will be a true recess, which will allow students to have time off to spend with family and friends.
- Staff will have a recess as well – the same work day and professional development day will take place between semesters as before.

- The calendar will better align with the majority of instructional calendars throughout the state and nation, which will make transferring into and out of the district smoother.
- Staff and students will have more instructional time prior to state and national testing dates. Additionally, there will be fewer instructional days after testing.
- The calendar will align with the direction that most sections in CIF, including the San Diego Section, are moving towards for sports seasons.

RECOMMENDATION:

It is recommended that the Board review the proposed Instructional Calendars for the 2021-22, 2022-23 & 2023-24 school years being submitted for information. This item will be returned for action at the March 19, 2020 Board meeting.

FUNDING SOURCE:

Not applicable.

ITEM 11c

DRAFT

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Instructional Calendar 2021-22
August 17, 2021 through June 3, 2022**

July						
Su	M	T	W	Th	F	Sa
				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	26	27	28	29	30	31

August						
Su	M	T	W	Th	F	Sa
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	26	27	28
29	30	31				

September						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30		

October						
Su	M	T	W	Th	F	Sa
					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	26	27	28	29	30
31						

November						
Su	M	T	W	Th	F	Sa
	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	26	27
28	29	30				

December						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30	31	

July (0 Student Days)	
July 5	Independence Day Observed
August (11 Student Days)	
August 10-13	Teacher Prep/Inservice Days
August 16	Teacher Non-Work Day
August 17	First day of School
September (21 Student Days)	
September 6	Labor Day
October (21 Student Days)	
October 15	1st Quarter Ends
November (16 Student Days)	
November 11	Veterans Day
November 22-26	Fall Break
December (17 Student Days)	
December 23	1st Semester/Term Ends
December 24-31	Winter Break
January (13 Student Days)	
January 3-7	Winter Break
January 10-11	Teacher Prep/Inservice Day
January 12	First Day of 2nd Semester
January 17	M.L. King Jr. Day
February (18 Student Days)	
February 21	Lincoln Day
February 22	Washington Day
March (23 Student Days)	
March 22	3rd Quarter Ends
April (16 Student Days)	
April 4-8	Spring Break
May (21 Student Days)	
May 30	Memorial Day
June (3 Student Days)	
June 3	2nd Semester/Term Ends

Number of Student Days per Quarter	
Q1: August 17 - October 15	43 days
Q2: October 18 - December 23	43 days
Q3: January 12 - March 22	47 days
Q4: March 23 - June 3	47 days

January						
Su	M	T	W	Th	F	Sa
						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	26	27	28	29
30	31					

February						
Su	M	T	W	Th	F	Sa
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20	21	22	23	24	25	26
27	28					

March						
Su	M	T	W	Th	F	Sa
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19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
Su	M	T	W	Th	F	Sa
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	M	T	W	Th	F	Sa
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22	23	24	25	26	27	28
29	30	31				

June						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30		

First day of Semester
 End of Quarter/Semester

Teacher Non-Work Day/No School
 Holidays/Breaks/No School

ITEM 11c

DRAFT

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Instructional Calendar 2022-23
August 16, 2022 through June 2, 2023**

July						
Su	M	T	W	Th	F	Sa
					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	26	27	28	29	30
31						

August						
Su	M	T	W	Th	F	Sa
	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	26	27
28	29	30	31			

September						
Su	M	T	W	Th	F	Sa
				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	26	27	28	29	30	

October						
Su	M	T	W	Th	F	Sa
						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	26	27	28	29
30	31					

November						
Su	M	T	W	Th	F	Sa
		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	26
27	28	29	30			

December						
Su	M	T	W	Th	F	Sa
				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	26	27	28	29	30	31

July (0 Student Days)	
July 4	Independence Day Observed
August (12 Student Days)	
August 9-12	Teacher Prep/Inservice Days
August 15	Teacher Non-Work Day
August 16	First day of School
September (21 Student Days)	
September 5	Labor Day
October (21 Student Days)	
October 14	1st Quarter Ends
November (16 Student Days)	
November 11	Veterans Day
November 21-25	Fall Break
December (17 Student Days)	
December 22	1st Semester/Term Ends
December 26-31	Winter Break
January (14 Student Days)	
January 2-6	Winter Break
January 9-10	Teacher Prep/Inservice Day
January 11	First day for 2nd Semester
January 16	M.L. King Jr. Day
February (18 Student Days)	
February 20	Lincoln Day
February 21	Washington Day
March (23 Student Days)	
March 21	3rd Quarter Ends
April (15 Student Days)	
April 3-7	Spring Break
May (22 Student Days)	
May 29	Memorial Day
June (2 Student Days)	
June 2	2nd Semester/Term Ends

Number of Student Days per Quarter	
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Su	M	T	W	Th	F	Sa
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	26	27	28
29	30	31				

February						
Su	M	T	W	Th	F	Sa
			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
26	27	28				

March						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30	31	

April						
Su	M	T	W	Th	F	Sa
						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	26	27	28	29
30						

May						
Su	M	T	W	Th	F	Sa
	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	26	27
28	29	30	31			

June						
Su	M	T	W	Th	F	Sa
				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	26	27	28	29	30	

First day of Semester
 End of Quarter/Semester

Teacher Non-Work Day/No School
 Holidays/Breaks/No School

ITEM 11c

DRAFT

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Instructional Calendar 2023-24
August 15, 2023 through May 31, 2024**

July						
Su	M	T	W	Th	F	Sa
						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	26	27	28	29
30	31					

August						
Su	M	T	W	Th	F	Sa
		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	26
27	28	29	30	31		

September						
Su	M	T	W	Th	F	Sa
					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	26	27	28	29	30

October						
Su	M	T	W	Th	F	Sa
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	26	27	28
29	30	31				

November						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30		

December						
Su	M	T	W	Th	F	Sa
					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	26	27	28	29	30

July (0 Student Days)	
July 4	Independence Day Observed
August (13 Student Days)	
August 8-11	Teacher Prep/Inservice Days
August 14	Teacher Non-Work Day
August 15	First day of School
September (20 Student Days)	
September 4	Labor Day
October (22 Student Days)	
October 13	1st Quarter Ends
November (16 Student Days)	
November 10	Veterans Day
November 20-24	Fall Break
December (15 Student Days)	
December 21	1st Semester/Term Ends
December 25-30	Winter Break
January (15 Student Days)	
January 1-5	Winter Break
January 8-9	Teacher Prep/Inservice Day
January 10	First day for 2nd Semester
January 15	M.L. King Jr. Day
February (19 Student Days)	
February 16	Lincoln Day
February 19	Washington Day
March (21 Student Days)	
March 19	3rd Quarter Ends
April (17 Student Days)	
April 1-5	Spring Break
May (22 Student Days)	
May 27	Memorial Day
May 31	2nd Semester/Term Ends
June (0 Student Days)	

Number of Student Days per Quarter	
Q1: August 15 - October 13	43 days
Q2: October 16 - December 21	43 days
Q3: January 10 - March 19	47 days
Q4: March 20 - May 31	47 days

January						
Su	M	T	W	Th	F	Sa
		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	26
27	28	29	30	31		

February						
Su	M	T	W	Th	F	Sa
				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	26	27	28	29		

March						
Su	M	T	W	Th	F	Sa
					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	26	27	28	29	30
31						

April						
Su	M	T	W	Th	F	Sa
		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	26
27	28	29	30			

May						
Su	M	T	W	Th	F	Sa
			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
26	27	28	29	30	31	

June						
Su	M	T	W	Th	F	Sa
						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	26	27	28	29
30						

First day of Semester
 End of Quarter/Semester

Teacher Non-Work Day/No School
 Holidays/Breaks/No School