



**BOARD OF TRUSTEES
REGULAR BOARD MEETING**

Board of Trustees
Michael Allman
Kristin Gibson
Melisse Mossy
Maureen "Mo" Muir
Katrina Young

Superintendent
Robert A. Haley, Ed.D.

**THURSDAY, MARCH 18, 2021
3:00 PM**

***Public participation will be remote and
live-stream will be available @ www.sduhsd.net.
District Office Board Room
710 Encinitas Blvd.
Encinitas, CA 92024***

This meeting will be held in accordance with Executive Orders N-29-20 and N-33-20, and the County of San Diego Health and Human Services Order of the Health Officer and Emergency Regulations issued on December 10, 2020. A copy of each order is available online at www.sduhsd.net and posted at 710 Encinitas Boulevard, Encinitas, CA. The meeting will be live-streamed and video recorded. The public live-stream link will be posted online at www.sduhsd.net prior to the start of the meeting. Members of the Board of Trustees will be permitted to participate virtually/telephonically.

Public comments for regular board meetings are restricted to action items and to the public comment/non-agenda item on the agenda before the Board of Trustees. Members of the public who wish to address the Board of Trustees may do so by submitting a request using this [form](#). This form will be available beginning at 1:00 p.m., March 16, 2021, and will close at 1:00 p.m. on March 17, 2021. Public comment will be limited to two (2) minutes per speaker and a total of 20 minutes per item. If there are more than 10 requests for any action or the public comment/non-agenda item, there will be a random selection of speakers made prior to the meeting that will be recorded. Speakers will be notified of selection prior to the start of the meeting.

Additional information and supporting documents that may be provided to the Board of Trustees prior to the start of the meeting, if provided, will be posted on the website at www.sduhsd.net.

AGENDA

1. CALL TO ORDER

- a. WELCOME
- b. PLEDGE OF ALLEGIANCE

2. APPROVAL OF AGENDA

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

- a. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (GOV'T CODE SECTIONS 11126 & 54957)
- b. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (GOV'T CODE 54956.9(d)(1))

Case Name: A.A., et al. v. Gavin Newsom, et al.; San Diego Superior Court Case Number 37-2021-00007536

4. RECONVENE TO OPEN SESSION (THE BOARD OF TRUSTEES WILL RECONVENE OR PROVIDE FURTHER NOTICE AFTER 30 MINUTES IN CLOSED SESSION)

- a. REPORT OUT OF CLOSED SESSION

5. REPORTS

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

6. RECOGNITION – SENIOR STANDOUTS

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 (2) / FEBRUARY 25, 2021 REGULAR MEETING & MARCH 9, 2021 SPECIAL MEETING
- ii. APPROVAL/RATIFICATION OF AGREEMENTS & AMENDMENTS TO AGREEMENTS
- iii. RATIFICATION OF PURCHASE ORDERS LISTING
- iv. RATIFICATION OF WARRANTS REPORT LISTING
- v. APPROVAL TO ISSUE NOTICE TO PROCEED WITH ABATEMENT AND DEMOLITION / TORREY PINES HIGH SCHOOL, I BLDG MODERNIZATION & NEW DIGITAL ARTS/ARTS CLASSROOM BUILDING PROJECT
- vi. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

b. CONSENT AGENDA

- i. APPROVAL/RATIFICATION OF PERSONNEL REPORTS

10. BOARD SERVICES ITEMS

- a. **REPORT REGARDING THE 2020-21 ACADEMIC YEAR REOPENING OF SCHOOLS, AND THE HOLDING OF EVENTS, CONSISTENT WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH MANDATE/GUIDELINES AND THE SAN DIEGO COUNTY PUBLIC HEALTH ORDER – *public comment, if any***
- b. **CONSIDERATION OF ATHLETIC TRAINER SERVICES – *public comment, if any***
- c. **CONSIDERATION OF ACCEPTANCE OF 2019-20 ANNUAL AUDIT – *public comment, if any***
- d. **CONSIDERATION OF APPROVAL AND CERTIFICATION OF THE 2020-21, 2ND INTERIM BUDGET – *public comment, if any***
- e. **CONSIDERATION OF ADOPTION OF RESOLUTION TO IDENTIFY THE AMOUNT OF BUDGET ADJUSTMENTS NEEDED IN 2022/23 – *public comment, if any***
- f. **CONSIDERATION OF REAPPOINTMENT / APPOINTMENT OF INDEPENDENT CITIZENS OVERSIGHT COMMITTEE MEMBERS – *public comment, if any***
- g. **CONSIDERATION OF APPROVAL OF LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) FEDERAL ADDENDUM – *public comment, if any***
- h. **CONSIDERATION OF ACCEPTANCE OF GIFTS & DONATIONS – *public comment, if any***

11. INFORMATION ITEMS

- a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT
 - i. LA COSTA CANYON HIGH SCHOOL THEATER PROJECT/GRANT
- b. HUMAN RESOURCES – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT

- c. EDUCATIONAL SERVICES – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT
 - i. INDEPENDENT STUDY PHYSICAL EDUCATION (ISPE) PROCESS & UPDATE
- d. ADMINISTRATIVE SERVICES – MARK MILLER, DEPUTY SUPERINTENDENT
- e. SUPERINTENDENT/DISTRICT – ROBERT A. HALEY, ED.D., SUPERINTENDENT
 - i. DISTRICT SOCIAL MEDIA PAGES/PRIVATE SOCIAL MEDIA PAGES

12. FUTURE AGENDA ITEMS

13. ADJOURNMENT

The next regular Board Meeting is scheduled on [Thursday, April 22, 2021, at 5:00 PM](#), at the SDUHSD District Office Board Room 101, subject to public health orders. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.



BOARD MEETING PROTOCOL

Board of Trustees

Michael Allman
Kristin Gibson
Melisse Mossy
Maureen "Mo" Muir
Katrina Young

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 (Please see public comment process noted above.)

Members of the public are entitled to comment on action items listed on the agenda for Board consideration or deliberation. 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 and may not have someone else speak or read on their behalf, unless otherwise allowed by statute. 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.

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.

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.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 15, 2021

BOARD MEETING DATE: March 18, 2021

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

SUBJECT: **APPROVAL OF MINUTES (2) / February 25,
2021 Regular & March 9, 2021 Special
Board Meetings**

EXECUTIVE SUMMARY

The minutes of the February 25, 2021 Regular and March 9, 2021 Special Board meetings are being recommended for approval, as attached.

RECOMMENDATION:

It is recommended that the Board approve the minutes of the February 25, 2021 Regular and March 9, 2021 Special Board meetings, 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, FEBRUARY 25, 2021
5:00 PM**

**MEETING WAS HELD VIRTUALLY, AND IN-PERSON AT
EARL WARREN MIDDLE SCHOOL
155 STEVENS AVENUE
SOLANA BEACH, CA 92075**

ATTENDANCE

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

BOARD OF TRUSTEES

*Michael Allman
*Kristin Gibson
*Melisse Mossy
*Maureen "Mo" Muir
*Katrina Young

STUDENT BOARD REPRESENTATIVES

**Devon Hollingsworth, Sunset High School
**Cassie Miller, San Dieguito High School Academy
**Zander Samarasinghe, Torrey Pines High School
**Carrie Su, Canyon Crest Academy
**Sarah Williams, La Costa Canyon 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
*Miquel Jacobs, Communications Coordinator
*Joann Schultz, Executive Assistant to the Superintendent / Recording Secretary

**Participated in the virtual meeting in-person at Earl Warren Middle School, 155 Stevens Avenue, Solana Beach, California, in accordance with Executive Orders N-29-20, N-33-20 and Public Health Executive Order issued on December 10, 2020.*

***Participated in the virtual meeting remotely.*

1. CALL TO ORDER

- a. WELCOME - President Muir called the meeting to order at 5:00 p.m. and announced the meeting was being held in accordance with State of California Executive Order N-29-20, N-33-20 and Public Health Officer regulations issued on December 10, 2020. She stated the public was given the opportunity to submit a request to speak at the board meeting.
- b. PLEDGE OF ALLEGIANCE – Devon Williams led the Pledge of Allegiance.

2. APPROVAL OF AGENDA

Motion by Ms. Mossy, seconded by Ms. Young, to approve the agenda of February 25, 2021, Regular Board Meeting of the San Dieguito Union High School District, as presented.

ADVISORY VOTE: Ayes: Hollingsworth, Miller, Samarasinghe, Su, Williams; Noes: None; Abstain: None. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

3. CLOSED SESSION

PUBLIC COMMENT: Comments were made by Carol Chang, Adam Fischer, Tara, Jen Charat, and Vishal Shah.

President Muir announced the Board was convening to Closed Session to discuss:

- a. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (GOV'T CODE SECTIONS 11126 & 54957)
- b. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (GOV'T CODE 54956.9)
Case Name: A.A., et al. v. Gavin Newsom, et al.; San Diego Superior Court Case Number UNASSIGNED
- c. 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)

4. RECONVENE TO OPEN SESSION

President Muir reconvened the meeting at 6:00 p.m. and announced there was nothing to report out of Closed Session.

5. REPORTS

a. STUDENT BOARD REPRESENTATIVES

Student board representatives shared highlights and events at their schools, and reported on the following:

i. SPECIAL STUDENT SUMMIT

b. BOARD OF TRUSTEES

Ms. Gibson attended the TPHS virtual coffee with the principal, California School Boards Association (CSBA) Masters In Governance (MIG) will be offered virtually starting in March, and Congressman Levin is offering a forum "Increasing Equity in Diversity" forum tomorrow morning.

Ms. Mossy met with student board representatives, ASB students and participated in two student summits, viewed from a distance a cross country meet, tennis, and field hockey, and attended TPHS and DNO virtual coffees with the principals.

Ms. Young reported that our priority is to bring students on to campuses, attended the Parent Curriculum Advisory Committee meeting, two student forums on AVID and ethnic studies, a middle school student summit led by SDA students, the CCA and LCC virtual selection information nights, attended six principal coffees, and visited six schools. She also thanked principals, classified staff, administrative team, teachers and students.

Mr. Allman visited CCA, PTMS, SDA and OCMS campuses, attended principal virtual coffees at LCC, CCA, DNO and will attend OCMS on Friday. He reported that the Senior Celebration Committee met with student leaders, the Communications Committee met, and he had individual teacher discussions.

Ms. Muir will be attending a coffee tomorrow morning.

c. SUPERINTENDENT

Dr. Haley reported on the student summits that have been held, and the work the student board members do on behalf of the district.

6. RECOGNITION – SENIOR STANDOUTS

Ms. Mossy and Mr. Marcus recognized senior Associated Student Body presidents at the four high schools: Carrie Su/CCA, Carson Robles/LCC, Jake Noble/TPHS, Alexa Mendes/SDA by sharing a video, and shared a presentation celebrating senior student athletes at San Dieguito HS Academy.

7. PRESENTATION – NONE SCHEDULED

8. PUBLIC COMMENT – NON-AGENDA ITEMS

Comments were made by Item 8-Speaker 4, Cynthia Rajsbaum, Lisa Richey, Andrew Baum, Glenn Collins, and Vishal Shah.

9. CONSENT AGENDA

PUBLIC COMMENT: Comments were made by Kimberly McSherry, Julie Bronstein, Jen Charat, and Vishal shah.

a. CONSENT AGENDA

Motion by Mr. Allman, seconded by Ms. Gibson, to approve Consent Agenda Items 9a, except for Item 9a-ii, as presented.

- i. APPROVAL OF MINUTES (4) / JANUARY 14, 2021 REGULAR, AND JANUARY 21, 2021, FEBRUARY 1, 2021 & FEBRUARY 16, 2021 SPECIAL MEETINGS
- ii. APPROVAL/RATIFICATION OF AGREEMENTS & AMENDMENTS TO AGREEMENTS
- iii. RATIFICATION OF PURCHASE ORDERS LISTING
- iv. RATIFICATION OF WARRANTS REPORT LISTING
- v. ACCEPTANCE OF CONSTRUCTION PROJECTS
- vi. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

ADVISORY VOTE: Ayes: Hollingsworth, Miller, Samarasinghe, Su, Williams; Noes: None; Abstain: None. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

Motion by Ms. Young, seconded by Mr. Allman, to approve Consent Agenda Item 9a-ii, as presented.

ADVISORY VOTE: Ayes: Hollingsworth; Noes: None; Abstain: Miller, Samarasinghe, Su, Williams. BOARD Ayes: Gibson, Mossy, Muir; Noes: Allman, Young; Abstain: None.

Motion carried.

**The Board took a 7-minute break at 8:06 p.m.*

b. CONSENT AGENDA

Motion by Ms. Gibson, seconded by Mr. Allman, to approve Consent Agenda Items 9b, as presented.

- i. APPROVAL/RATIFICATION OF PERSONNEL REPORTS

BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

10. ACTION ITEMS

a. CONSIDERATION AND ACTION REGARDING THE 2020-21 ACADEMIC YEAR REOPENING OF SCHOOLS CONSISTENT WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH MANDATE/GUIDELINES AND THE SAN DIEGO COUNTY PUBLIC HEALTH ORDER

PUBLIC COMMENT: Comments were made by Lori Larocque, Kerily McEvoy, Seema Burke, Erika Daniels, Cynthia, Lisa Richey, Cynthia Rajsbaum, Oliver C, and Vishal Shah.

Dr. Haley and staff provided an update on the reopening of schools.

Mr. Marcus shared a video of an example of students learning at home and learning in school as a brief sample to demonstrate a prospective classroom set-up and provide sample student and teacher interactions.

The Board asked questions of staff.

b. PROPOSAL FOR FACILITIES USE SUBLET / BOYS & GIRLS CLUB (GRISSET BRANCH)

PUBLIC COMMENT: Comments were made by Hillary Gaddis.

Dr. Haley and Ms. Douglas provided information on this item.

Motion by Ms. Gibson, seconded by Ms. Young, to not approve the proposal between the Boys & Girls Club of San Dieguito (Griset Branch) and JCS-Cedar Cove Academy, as presented.

The Board asked questions of staff and held a discussion.

This item was tabled until the April Board meeting.

c. **ADOPTION OF NEW & REVISED BOARD POLICIES, ADMINISTRATIVE REGULATIONS & EXHIBIT IN THE 3000 SERIES, BUSINESS (6)**

Motion by Ms. Mossy, seconded by Ms. Gibson, to adopt the new and revised board policies, administrative regulations, and exhibit, in the 3000 series, as presented.

ADVISORY VOTE: Ayes: Hollingsworth, Miller, Samarasinghe, Su, Williams; Noes: None; Abstain: None. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

d. **CALIFORNIA SCHOOL BOARDS ASSOCIATION, DELEGATE ASSEMBLY ELECTION, 2021**

Motion by Ms. Muir, seconded by Ms. Mossy, to nominate Katrina Young to the California School Boards Association, Region 17, San Diego County Delegate Assembly, 2021.

Motion amended by Ms. Muir, seconded by Ms. Mossy to nominate the seven candidates of Leslie Bunker, Andrew Hayes, Melissa Krogh, Dawn Perfect, Barbara Ryan, Lucy Ugarte and Katrina Young to the California School Boards Association, Region 17, San Diego County Delegate Assembly, 2021.

ADVISORY VOTE: Ayes: Hollingsworth, Miller, Samarasinghe, Su, Williams; Noes: None; Abstain: None. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

e. **CONSIDERATION OF ACCEPTANCE OF GIFTS & DONATIONS**

Motion by Ms. Young, seconded by Ms. Gibson, to accept the gifts and donations to the district, as presented.

ADVISORY VOTE: Ayes: Hollingsworth, Miller, Samarasinghe, Su, Williams; Noes: None; Abstain: None. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

11. INFORMATION AND DISCUSSION ITEMS

a. BUSINESS SERVICES – TINA DOUGLAS, ASSOCIATE SUPERINTENDENT

Ms. Douglas provided an update on:

i. FACILITIES UPDATE

b. HUMAN RESOURCES – CINDY FRAZEE, ASSOCIATE SUPERINTENDENT

Ms. Frazee

c. EDUCATIONAL SERVICES – BRYAN MARCUS, ASSOCIATE SUPERINTENDENT

Mr. Marcus

d. ADMINISTRATIVE SERVICES – MARK MILLER, DEPUTY SUPERINTENDENT

Mr. Miller reported on

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

Dr. Haley reported on the following:

- i. PUBLIC COMMENT PROTOCOL
- ii. LEGAL REPRESENTATION SUBCOMMITTEE

**Motion by Ms. Young, seconded by Mr. Allman, to extend the meeting to end by 10:15 p.m.*

ADVISORY VOTE: Ayes: Samarasinghe; Noes: None; Abstain: None; Absent: Hollingsworth, Miller, Su, Williams. BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

- iii. DISTRICT SOCIAL MEDIA PAGES
- iv. DISTRICT/SITE SUPPORT OF INTERSCHOLASTIC ATHLETICS

President Muir requested that staff bring back data to the March meeting regarding athletic trainers.

12. FUTURE AGENDA ITEMS – None submitted.

13. ADJOURNMENT

The meeting adjourned at 10:12 p.m.

Kristin Gibson, Board Clerk

Date: March 18, 2021

Robert A. Haley, Ed.D., Superintendent

Date: March 18, 2021

MINUTES ADOPTED:



**BOARD OF TRUSTEES
SPECIAL MEETING
MINUTES**

Board of Trustees
Michael Allman
Kristin Gibson
Melisse Mossy
Maureen "Mo" Muir
Katrina Young

Superintendent
Robert A. Haley, Ed.D.

**TUESDAY, MARCH 9, 2021
9:30 am**

**MEETING WAS HELD VIRTUALLY AND IN-PERSON AT
District Office Board Room
710 Encinitas Blvd.
ENCINITAS, CA 92024**

The Governing Board of the San Dieguito Union High School District held a Special Meeting on Tuesday, March 9, 2021, virtually.

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

ATTENDANCE / BOARD OF TRUSTEES & STUDENT BOARD MEMBERS:

*Michael Allman	<i>Devon Hollingsworth, Sunset High School (Absent)</i>
*Kristin Gibson	<i>Cassie Miller, San Dieguito High School Academy (Absent)</i>
*Melisse Mossy	<i>Zander Samarasinghe, Torrey Pines High School (Absent)</i>
*Maureen "Mo" Muir	<i>Carrie Su, Canyon Crest Academy (Absent)</i>
*Katrina Young	<i>Sarah Williams, La Costa Canyon High School (Absent)</i>

ATTENDANCE / DISTRICT MANAGEMENT:

*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
**Participated in the virtual meeting in-person at the District Office, located at 710 Encinitas Blvd, Encinitas, California, in accordance with Executive Orders N-29-20, N-33-20 and Public Health Executive Order issued on December 10, 2020.*
***Participated in the virtual meeting remotely.*

1. CALL TO ORDER

a. WELCOME / MEETING PROTOCOL REMARKS

President Muir called the meeting to order at 9:30 a.m. Ms. Muir announced the public was given the opportunity to submit a request to make public comments prior to the start of the meeting.

b. PLEDGE OF ALLEGIANCE

Michael Allman led the Pledge of Allegiance.

c. APPROVAL OF AGENDA

Motion by Ms. Young, seconded by Ms. Mossy, to approve the agenda of March 9, 2021 Special Meeting of the San Dieguito Union High School District, as presented.

BOARD Ayes: Allman, Gibson, Mossy, Muir, Young; Noes: None; Abstain: None.

Motion unanimously carried.

2. CLOSED SESSION

PUBLIC COMMENTS: Comments were made by Carol, Rich, Jennifer Daniel-Duckering, Michele Macosky, Bryn Faris, Adam Fischer, and Ronette Youmans.

The Board convened to Closed Session at 9:53 a.m. to discuss the following:

- a. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION: ONE CASE (GOV'T CODE SECTIONS 54956.9 (d)(4))
- b. CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (GOVERNMENT CODE SECTION 54956.9(d)(1))

Case Name: A.A., et al. v. Gavin Newsom, et al.; San Diego Superior Court Case Number 37-2021-00007536

3. REPORT OUT OF CLOSED SESSION

President Muir reconvened the meeting at 10:48 a.m., and announced there was nothing to report out from Closed Session.

4. ADJOURNMENT

The meeting was adjourned at 10:50 a.m.

Kristin Gibson, Clerk

March 18, 2021

Robert A. Haley, Ed.D., Superintendent

March 18, 2021

MINUTES ADOPTED:

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 4, 2021

BOARD MEETING DATE: March 18, 2021

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.

2020\21 Approval/Ratification of Agreements
March 18, 2021 Board Meeting

ITEM 9a-ii

Agreements Recommended for Board Approval

#	DEPARTMENT	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMOUNT NOT TO EXCEED	START DATE	END DATE
1	Business Services	Cellco Partnership dba Verizon Wireless	On February 9, 2009 the San Dieguito Union HS District approved a resolution to allow use of contracts vetted by the Western States Contracting Alliance (WSCA). WSCA is now referred to as NASPO ValuePoint. The district wishes to use the NASPO ValuePoint MA152-1 contract for Wireless Voice, Data & Accessories.	Fund to which the project is charged	At the rates established in the agreement	03/19/21	06/30/24
2	Administrative Services	ATvantage	Provide the Maximum Coverage Package (not to exceed 680 hours at \$62.00 per hour per high school) of athletic trainers for three high schools in the district.	General Fund Unrestricted 01-00	\$121,520.00	03/01/21	06/30/21
3	Business Services	Datel Systems Incorporated	On March 19, 2011 the San Dieguito Union HS District approved a resolution to allow use of California Multiple Awards Schedule (CMAS) contracts vetted by the California Department of General Services (DGS). The district wishes to use CMAS contract 3-20-05-0105A for Information Technology Products & Services.	Fund to which the project is charged	At the rates established in the agreement	03/19/21	09/26/24
4	Administrative Services	San Diego County Office of Education (SDCOE)	SDCOE Equity Department to provide preparation, implementation, and coaching, as well as 10 professional learning sessions and pre and post briefings with district leadership, focused on teaching a systematic approach to a educational equity.	General Fund Unrestricted 01-00	\$15,000.00	03/19/21	Until completion
5	Educational Services	Educational Testing Services (ETS)	Provide access to the High School Equivalency Test (HSET) in both paper based test (PBT) and computer based test (CBT) formats for the district's State of California approved Test Center program at Sunset High School. Costs for the tests are offset by the fees collected from students who wish to take the test.	NA	NA	03/19/21	Until terminated
6	Administrative Services	Cathedral Catholic High School	Pool rental for Canyon Crest Academy swim team.	General Fund Unrestricted 01-00	\$3,595.00	02/15/21	04/24/21
7	Educational Services	BrainPOP LLC	Provide a 12 month pilot for BrainPOP unlimited access to over 800 standards-aligned topics to build background and deepen learning across curriculum, SEL-themed topics, and embedded creative and computational projects.	General Fund Unrestricted 01-00	\$1,000.00	03/19/21	03/18/22
8	Human Resources	Primary Diagnostics, Inc.	Provide licensing of software products and performance of services related to antigen testing.	General Fund Unrestricted 01-00	\$7,000.00 Onboarding Fee, plus Software Per Participant Fee & Time & Materials , as outlined in the Agreement.	03/09/21	12/31/21
9	Administrative Services	Cov Clinic LLC	Provide COVID PCR testing for District student athletes & coaching staff .	General Fund Unrestricted 01-00	NA	03/10/21	6/30/21
10	Business Services	Zonar Systems, Inc.	Provide hardware use, data transmission, & data storage services.	General Fund Unrestricted 01-00	First year cost of \$37,286.89, plus annual fee of \$17,640.00 after the first year.	03/04/21	03/03/24
11	Facilities Planning & Construction	Roesling Nakamura Terada Architects	Provide architectural/engineering services for replacement of the roof and mechanical equipment at the San Dieguito High School Academy gymnasium.	Fund 40-00	\$93,500.00 Plus Reimbursable Expenses	03/19/21	Upon Completion
12	Facilities Planning & Construction	McGriff Insurance Services	Purchase of Builder's Risk Insurance Policy for Torrey Pines High School I Building Modernization Project, Part 1.	Building Fund Prop 39 -- Fund 21-39, Mello Roos Funds	\$13,230.00	04/05/21	01/22/22
13	Facilities Planning & Construction	Westberg & White	Provide architectural/engineering services for the Oak Crest Middle School Building C & I Modernization Project.	Building Fund Prop 39 -- Fund 21-39	\$212,700.00 Plus Reimbursable Expenses	03/19/21	Upon Completion
14	Facilities Planning & Construction	Haas F1 Team	Purchase of Computer Numerical Control (CNC) machine with one year warranty for Torrey Pines High School Maker Space.	Building Fund Prop 39 -- Fund 21-39	\$53,671.43	03/19/21	Upon Completion
15	Facilities Planning & Construction	Sun Pac Storage Containers, Inc.	Provide transportation and relocation of storage containers district wide on a per job quotation basis.	The Fund To Which The Project is Charged	\$7,500.00 Annually	03/19/21	03/18/24

2020\21 Approval/Ratification of Agreements
March 18, 2021 Board Meeting

ITEM 9a-ii

#	DEPARTMENT	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMOUNT NOT TO EXCEED	START DATE	END DATE
16	Facilities Planning & Construction	Digital Networks Group	Provide and install audio visual equipment in Buildings C, D & E at Canyon Crest Academy.	Building Fund Prop 39 -- Fund 21-39	\$354,046.65	03/19/21	Upon Completion
17	Facilities Planning & Construction	Digital Networks Group	Purchase replacement projectors for classrooms at Canyon Crest Academy.	Building Fund Prop 39 -- Fund 21-39	\$65,264.13	03/19/21	Upon Completion
18	Facilities Planning & Construction	C&D Towing Specialists, Inc.	Provide towing/container relocation services district wide at the rates established in the proposal.	The Fund To Which The Project is Charged	\$7,500.00 Annually	03/19/21	03/18/24
19	Facilities Planning & Construction	Roesling Nakamura Terada Architects	Provide architectural/engineering services for the Torrey Pines High School Athletic Fields Master Plan.	Mello-Roos Funds	\$20,915.00 Plus Reimbursable Expenses	03/19/21	Upon Completion

**2020-21 Approval/Ratification of Amendments to Agreements
March 18, 2021 Board Meeting**

ITEM 9a-ii

Amendments to Agreements Recommended for Board Approval

#	DEPARTMENT	AGREEMENT VENDOR	DESCRIPTION OF SERVICES	FUNDING SOURCE	AMENDED AMOUNT	AMOUNT NOT TO EXCEED	START DATE	END DATE
1	Business Services	AMS.NET, Inc.	Extending the E-Rate partially funded products and services contract on District wide Cisco equipment and software based on the California Department of General Services (DGS) California Multiple Award Schedules (CMAS) contract 3-11-70-0291U from July 1, 2021 to June 30, 2022.	General Fund/ Unrestricted 01-00	\$5,211.55	\$64,076.36	07/01/21	06/30/22 and then continuing with annual renewals until 2024 or until terminated
2	Human Resources	Frontline Technologies Group dba Frontline Education, formally known as Digital Schools of California, LLC	Amending the contract for Digital Schools Suite software for human resources, budgeting, and payroll management, extending for an additional year and allowing an increase in the annual fee.	General Fund/ Unrestricted 01-00	\$2,808.37	\$60,713.00	07/01/21	06/30/22
3	Business Services	Wilkinson, Hadley, King & Co., LLP	Extending the contract for 2020-21 & 2021-22 fiscal years, with an increase in fees of \$700.00 per audit period.	General Fund/ Unrestricted 01-00	\$700.00	\$22,500.00	2020/21 Audit Period	2021/22 Audit Period

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2021

BOARD MEETING DATE: March 18, 2021

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.

ITEM 9a-iii

PO REPORT FEBRUARY 16, 2021 THROUGH MARCH 3, 2021						
PO NBR	FUND	VENDOR	SITE	OPERATING UNIT	DESCRIPTION	AMOUNT
0000016713	0100	FERGUSON ENTERPRISES INC	Maintenance & Operation	District Wide	Materials And Supplies	\$ 6,000.00
0000016713	0100	FERGUSON ENTERPRISES INC	Maintenance & Operation	District Wide	Non-Capitalized Equipment	\$ 1,000.00
0000016714	0100	OFFICE SOLUTIONS BUSINESS	Schools-Formula	Torrey Pines High School	Materials And Supplies	\$ 733.69
0000016715	0100	HERFF JONES, INC	Schools-Formula	Torrey Pines High School	Materials And Supplies	\$ 2,512.73
0000016716	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	Special Ed	District Wide	Conference,Workshop,Sem.	\$ 100.00
0000016718	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	Special Ed	District Wide	Conference,Workshop,Sem.	\$ 100.00
0000016719	0100	COSTCO CARLSBAD	Stores/Purchasing	District Wide	Dues And Memberships	\$ 180.00
0000016720	0100	BARNES & NOBLE BOOKSTORES	Schools-Formula	Oak Crest Middle School	Books Other Than Textbooks	\$ 34.46
0000016721	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	Special Ed	District Wide	Conference,Workshop,Sem.	\$ 100.00
0000016722	0100	RANCHO SANTA FE SEC SYSTEMS	Maintenance & Operation	District Wide	Other Serv. & Oper.Exp.	\$ 12,035.88
0000016723	0100	SAN DIEGO COUNTY OFFICE OF EDUCATION	Special Ed	District Wide	Conference,Workshop,Sem.	\$ 100.00
0000016724	0100	VECTOR RESOURCES, INC.	Technology	District Wide	Computer Licensing	\$ 13,027.87
0000016725	0100	AVANGATE INC DBA ZCHECKOUT	Assoc Supt.Of Ed Services	District Wide	Computer Licensing	\$ 19.99
0000016726	0100	INDIAN PRODUCT	Schools-Non-Formula	Canyon Crest Academy	Materials And Supplies	\$ 1,324.69
0000016727	2519	ADVANCE PLUMBING CO	Facilities Planning & Constr.	District Wide	Land Improvements	\$ 5,180.00
0000016728	0100	FERGUSON ENTERPRISES INC	Maintenance & Operation	District Wide	Materials And Supplies	\$ 1,477.20
0000016729	0100	CSEA	Human Resources	District Wide	Conference,Workshop,Sem.	\$ 75.00
0000016730	0100	CSEA	Human Resources	District Wide	Conference,Workshop,Sem.	\$ 75.00
0000016731	0100	AMAZON CAPITAL SERVICES, INC.	Special Ed	District Wide	Materials And Supplies	\$ 300.00
0000016732	2518	FREE FORM CLAY & SUPPLY	Facilities Planning & Constr.	District Wide	Materials And Supplies	\$ 2,392.67
0000016732	2518	FREE FORM CLAY & SUPPLY	Facilities Planning & Constr.	District Wide	Repairs & Maintenance	\$ 1,755.00
0000016733	2139	E-BUILDER, INC	Facilities Planning & Constr.	Prop Aa Bond	Computer Licensing	\$ 11,212.50
0000016734	0100	PERMA BOUND	Special Programs	District Wide	Books Other Than Textbooks	\$ 5,514.07
0000016735	0100	WALLATEES	Special Ed	District Wide	Materials And Supplies	\$ 800.00
0000016736	0100	EXTRON ELECTRONICS	Technology	District Wide	Repairs & Maintenance	\$ 150.00
0000016737	0100	COLLEGE BOARD	Assoc Supt.Of Ed Services	District Wide	Materials And Supplies	\$ 4,445.00
0000016738	0100	RASIX COMPUTER CENTER INC	Schools-Formula	Canyon Crest Academy	Materials And Supplies	\$ 62.50
0000016739	0100	AMAZON CAPITAL SERVICES, INC.	Fiscal Services	District Wide	Materials And Supplies	\$ 1,000.00
0000016740	0100	SCHOOL HEALTH CORPORATION	Special Ed	District Wide	Materials And Supplies	\$ 1,577.97
0000016741	0100	PHONAK	Special Ed	District Wide	Non-Capitalized Equipment	\$ 898.15
0000016742	0100	AMAZON CAPITAL SERVICES, INC.	Special Ed	District Wide	Materials And Supplies	\$ 3,500.00
0000016743	0100	PAR, INC	Special Ed	District Wide	Materials And Supplies	\$ 3,661.12
0000016744	0100	BARKSHIRE LASER LEVELING INC	Maintenance & Operation	La Costa Valley Fields	Land Improvements	\$ 11,600.00
0000016745	0100	BARKSHIRE LASER LEVELING INC	Maintenance & Operation	Earl Warren Middle School	Land Improvements	\$ 8,000.00
0000016746	0100	AMAZON CAPITAL SERVICES, INC.	Facilities Planning & Constr.	Sunset High School	Materials And Supplies	\$ 52.79
0000016747	0100	BARKSHIRE LASER LEVELING INC	Maintenance & Operation	Diegueno Middle School	Land Improvements	\$ 9,000.00
0000016748	0100	STAPLES ADVANTAGE	Fiscal Services	District Wide	Materials And Supplies	\$ 1,000.00
0000016749	0100	NCS PEARSON, INC	Special Ed	District Wide	Materials And Supplies	\$ 131.54
0000016750	0100	NCS PEARSON, INC	Special Ed	District Wide	Materials And Supplies	\$ 8,012.14
0000016751	0100	BLICK, DICK (DICK BLICK)	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 460.00
0000016752	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 700.00
0000016753	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 280.00
0000016754	0100	STAPLES ADVANTAGE	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 250.00
0000016755	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 100.00
0000016756	0100	WESTERN PSYCHOLOGICAL SERVICES	Special Ed	District Wide	Materials And Supplies	\$ 3,660.06
0000016757	0100	RIVERSIDE INSIGHTS	Special Ed	District Wide	Materials And Supplies	\$ 3,320.80
0000016758	0100	DEMCO INC	Schools-Non-Formula	Oak Crest Middle School	Materials And Supplies	\$ 42.70
0000016759	0100	FLINN SCIENTIFIC INC	Schools-Formula	La Costa Canyon High Sch	Materials And Supplies	\$ 911.73
0000016760	0100	SSID# 8761283098	Special Ed	District Wide	Other Serv. & Oper.Exp.	\$ 3,000.00
0000016761	0100	BRIGHTSIDE LAW GROUP	Special Ed	District Wide	Mediation Settlements	\$ 6,500.00
0000016762	0100	NCS PEARSON, INC	Special Ed	District Wide	Materials And Supplies	\$ 4,950.00
0000016763	2519	SOLAR CARE INC	Facilities Planning & Constr.	District Wide	Other Serv. & Oper.Exp.	\$ 890.00
0000016764	0100	ENGIE SERVICES U.S., INC	Facilities Planning & Constr.	District Wide	Data Processing Contract	\$ 34,080.00
0000016765	0100	ENGIE SERVICES U.S., INC	Facilities Planning & Constr.	District Wide	Data Processing Contract	\$ 40,153.42
0000016766	1300	TriMark	Nutrition Services	District Wide	Materials And Supplies	\$ 1,500.00
0000016767	0100	BARCO PRODUCTS	Schools-Formula	Carmel Valley Middle School	Non-Capitalized Equipment	\$ 1,627.38
0000016768	0100	LOWES	Fiscal Services	District Wide	Materials And Supplies	\$ 2,562.90
0000016769	0100	HORIZON FUEL CELL AMERICAS INC	Schools-Formula	Pacific Trails Middle School	Materials And Supplies	\$ 577.16
0000016769	0100	HORIZON FUEL CELL AMERICAS INC	Schools-Non-Formula	Pacific Trails Middle School	Materials And Supplies	\$ 717.59
0000016770	0100	SOUTHWEST SCHOOL/OFFICE SUPPLY	Schools-Formula	Carmel Valley Middle School	Materials And Supplies	\$ 53.85
0000016771	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Formula	Diegueno Middle School	Materials And Supplies	\$ 500.00
0000016772	0100	STAPLES ADVANTAGE	Schools-Formula	Diegueno Middle School	Materials And Supplies	\$ 500.00
0000016773	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Formula	Diegueno Middle School	Materials And Supplies	\$ 250.00
0000016774	0100	STAPLES ADVANTAGE	Schools-Formula	Diegueno Middle School	Materials And Supplies	\$ 450.00
0000016775	0100	AMAZON CAPITAL SERVICES, INC.	Special Programs	District Wide	Materials And Supplies	\$ 174.00
0000016776	0100	DOCUMENT TRACKING SERVICES	Assoc Supt.Of Ed Services	District Wide	Computer Licensing	\$ 2,495.00
0000016777	0100	THRIVELY INC	Special Programs	District Wide	Computer Licensing	\$ 26,280.00
0000016778	0100	POWAY UNIFIED SCHOOL DISTRICT	Pupil Personnel	District Wide	Rents & Leases	\$ 54,000.00
0000016779	0100	City of San Marcos	Pupil Personnel	District Wide	Rents & Leases	\$ 13,383.32
0000016780	0100	SILK SCREEN MACHINE INC	Special Programs	Torrey Pines High School	Materials And Supplies	\$ 6,626.64
0000016781	0100	AMAZON CAPITAL SERVICES, INC.	Schools-Formula	Torrey Pines High School	Materials And Supplies	\$ 1,000.00
0000016782	0100	AMAZON CAPITAL SERVICES, INC.	Fiscal Services	District Wide	Materials And Supplies	\$ 2,500.00
0000016783	0100	KEN BLANCHARD COMPANIES	Special Programs	Torrey Pines High School	Books Other Than Textbooks	\$ 887.81
0000016784	0100	BERNELL CORPORATION	Special Ed	District Wide	Materials And Supplies	\$ 31.90
0000016785	0100	AMAZON CAPITAL SERVICES, INC.	Fiscal Services	District Wide	Materials And Supplies	\$ 8,000.00
0000016786	0100	VITAL SOUNDS LLC	Special Ed	District Wide	Materials And Supplies	\$ 219.92
0000016787	0100	BARKSHIRE LASER LEVELING INC	Maintenance & Operation	Torrey Pines High School	Land Improvements	\$ 6,800.00
0000016788	0100	AMERICAN SANITARY SUPPLY	Fiscal Services	District Wide	Materials And Supplies	\$ 2,086.04
0000016789	0100	LASERCYCLE USA INC	Special Ed	District Wide	Materials And Supplies	\$ 81.86
0000016790	0100	STAPLES ADVANTAGE	Fiscal Services	District Wide	Materials And Supplies	\$ 300.00
0000016791	0100	AMAZON CAPITAL SERVICES, INC.	Technology	District Wide	Materials And Supplies	\$ 40,000.00

ITEM 9a-iii

PO REPORT FEBRUARY 16, 2021 THROUGH MARCH 3, 2021						
PO NBR	FUND	VENDOR	SITE	OPERATING UNIT	DESCRIPTION	AMOUNT

Report Total = \$ 392,046.04

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2021

BOARD MEETING DATE: March 18, 2021

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.

ITEM 9a-iv

WARRANT REPORT FROM 02/12/21 THROUGH 03/04/21

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14751799	2/16/2021	VISTA PAINT CORPORATION	0100	Materials And Supplies	\$ 163.09
14751800	2/16/2021	San Diego Elevator	0100	Other Serv.& Oper.Exp. Repairs & Maintenance	\$ - \$ 1,250.00
14751801	2/16/2021	TCG GROUP 403(B)	0100	Other Benefits, certificated p	\$ 825.00
14751802	2/16/2021	FBC DENTAL	0100	Health & Welfare Benefits, cla	\$ 543.73
14751803	2/16/2021	MES VISION	0100	Health & Welfare Benefits, cla	\$ 12.26
14751804	2/16/2021	VEBA	0100	Health & Welfare Benefits, cla	\$ 5,503.80
14751805	2/16/2021	OFFICE & ERGONOMIC SOLUTIONS INC	0100	Materials And Supplies	\$ 1,358.62
14751806	2/16/2021	PAK, SAMUEL	0100	Fingerprinting	\$ 69.00
14751807	2/16/2021	AMAZON CAPITAL SERVICES	0100	Materials And Supplies	\$ 635.96
14751808	2/16/2021	CA DEPT OF ED-FOOD DISTR.	1300	Purchases Food	\$ 185.25
14751809	2/16/2021	CULVER-NEWLIN INC	0100	Materials And Supplies	\$ 1,619.86
14751810	2/16/2021	CUSTOMINK.COM	0100	Materials And Supplies	\$ 5,441.70
14751811	2/16/2021	D. A. D. ASPHALT, INC.	0100	Repairs & Maintenance	\$ 8,400.00
14751812	2/16/2021	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 278.06
14751813	2/16/2021	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 1,084.85
14751814	2/16/2021	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 1,418.02
14751815	2/16/2021	NCS PEARSON INC	0100	Materials And Supplies	\$ 178.87
14751816	2/16/2021	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 6,217.00
14751817	2/16/2021	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 4,064.12
14751818	2/16/2021	SAROYAN LUMBER	0100	Materials And Supplies	\$ 3,374.00
14751819	2/16/2021	SCHOOL NURSE SUPPLY COMPANY	0100	Materials And Supplies	\$ 77.43
14751820	2/16/2021	STAPLES ADVANTAGE	0100	Materials And Supplies Printing	\$ 1,108.12 \$ 7,217.68
14751821	2/16/2021	UNITED SITE SERVICES	0100	Rents & Leases	\$ 103.75
14752545	2/18/2021	NATIONAL PETROLEUM INC.	0100	Materials-Vehicle Parts	\$ 680.85
14752546	2/18/2021	NORTH COAST SIGNS	2519	Professional/Consult Svs	\$ 6,424.00
14752547	2/18/2021	THE FRUTH GROUP INC	0100	Rents & Leases	\$ 125.29
14752548	2/18/2021	FERGUSON ENTERPRISES LLC #1350	0100	Materials And Supplies Non-Capitalized Equipment	\$ 181.17 \$ 602.86
14752549	2/18/2021	CHELSEA PEST AND TERMITE	0100	Pest Control	\$ 625.00
14752550	2/18/2021	NORTHSTAR AV LLC	0100	Materials And Supplies	\$ 864.16
14752551	2/18/2021	CURRIER & HUDSON	0100	Legal Expense	\$ 17,940.40
14752552	2/18/2021	CABLE, PIPE & LEAK DETECTION	0100	Other Serv.& Oper.Exp.	\$ 100.00
14752553	2/18/2021	Alliance for African Assistance	0100	Professional/Consult Svs	\$ 305.00
14752554	2/18/2021	PROCURE AMERICA INC	0100	Communications-Telephone	\$ 733.03
14752555	2/18/2021	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies Non-Capitalized Equipment	\$ 1,801.83 \$ 4,349.74
14752556	2/18/2021	RICK LOPEZ	0100	Mileage	\$ 30.66
14752557	2/18/2021	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 1,285.75
14752558	2/18/2021	AT&T	0100	Communications-Telephone	\$ 10,552.23
14752559	2/18/2021	AT&T LONG DISTANCE	0100	Communications-Telephone	\$ 27.82
14752560	2/18/2021	AFFORDABLE DRAIN SERVICE INC	0100	Repairs & Maintenance	\$ 650.00
14752561	2/18/2021	AMAZON CAPITAL SERVICES	0100	Materials And Supplies	\$ 2,645.09
14752562	2/18/2021	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 629.26
14752563	2/18/2021	COSTCO MEMBERSHIP	0100	Dues And Memberships	\$ 180.00
14752564	2/18/2021	SPARKLETTS	0100	Materials And Supplies	\$ 458.56
14752565	2/18/2021	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 48.45
14752566	2/18/2021	EDCO WASTE & RECYCLING	0100	Rubbish Disposal	\$ 391.72
14752567	2/18/2021	FREE FORM CLAY & SUPPLY	0100	Materials And Supplies	\$ 1,207.15
14752568	2/18/2021	GRAINGER	0100	Materials And Supplies	\$ 551.15
14752569	2/18/2021	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 1,625.89
14752570	2/18/2021	PERMA BOUND	0100	Books Other Than Textbooks	\$ 883.55
14752571	2/18/2021	RALPHS CUSTOMER CHARGES	0100	Materials And Supplies	\$ 62.28
14752572	2/18/2021	SHELL CAR WASH & EXPRESS LUBE	0100	Materials And Supplies	\$ 277.38
14752573	2/18/2021	SMART AND FINAL STORES CORP	0100	Materials And Supplies	\$ 370.92
14752574	2/18/2021	SC FUELS	0100	Fuel	\$ 16,705.57
14752575	2/18/2021	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 483.05
14752576	2/18/2021	VERDUGO TESTING CO., INC.	0100	Fees - Business, Admission,Etc Repairs & Maintenance	\$ 180.00 \$ 340.00

ITEM 9a-iv

WARRANT REPORT FROM 02/12/21 THROUGH 03/04/21

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14752577	2/18/2021	WESTERN PSYCHOLOGICAL SERVICES	0100	Materials And Supplies	\$ 2,588.44
14753427	2/22/2021	Harbottle Law Group	0100	Legal Expense	\$ 12,393.00
14753428	2/22/2021	SITEONE LANDSCAPE SUPPLY	0100	Materials And Supplies	\$ 6,543.16
14753429	2/22/2021	Saul Villasenor	0100	Mileage	\$ 58.47
14753430	2/22/2021	BARBARA REUER	0100	Professional/Consult Svs	\$ 660.00
14753431	2/22/2021	DANNIS WOLIVER KELLEY	0100	Legal Expense	\$ 12,419.95
14753432	2/22/2021	UNITED REFRIGERATION INC	0100	Materials And Supplies	\$ 480.30
14753433	2/22/2021	SSID #5154707632	0100	Mediation Settlements	\$ 7,480.00
14753434	2/22/2021	NOVA ENGINEERING, INC.	0100	Land Improvements	\$ 2,000.00
14753435	2/22/2021	Colleen Owens	0100	Mileage	\$ 16.24
14753436	2/22/2021	ROMERO, CRUZ	0100	Mileage	\$ 264.01
14753437	2/22/2021	SSID# 2661285598	0100	Mediation Settlements	\$ 570.00
14753438	2/22/2021	HARLEY ELLIS DEVEREAUX CORPORATION	2139	Improvements	\$ 761.50
				Land Improvements	\$ 7,171.00
14753439	2/22/2021	PREMIER CHEVROLET OF CARLSBAD	0100	Materials-Vehicle Parts	\$ 372.38
14753440	2/22/2021	GIMKIT INC	0100	Computer Licensing	\$ 1,000.00
14753441	2/22/2021	SSID# 5349771202	0100	Mediation Settlements	\$ 7,900.00
14753442	2/22/2021	PEARSON, STEPHANIE	0100	Computer Licensing	\$ 30.00
14753443	2/22/2021	BUSINESS TRAINING WORKS, INC.	0100	Conference,Workshop,Sem.	\$ 1,500.00
14753444	2/22/2021	CITY WIDE FACILITY SOLUTIONS OF SD	0100	Repairs & Maintenance	\$ 2,200.00
14753445	2/22/2021	LA EUROPA ACADEMY	0100	Other Contr-N.P.S.	\$ 8,500.00
				Room & Board	\$ 18,600.00
14753446	2/22/2021	A1 GOLF CARS, INC	0100	Repairs & Maintenance	\$ 1,519.88
14753447	2/22/2021	AMAZON CAPITAL SERVICES	0100	Materials And Supplies	\$ 2,425.35
14753448	2/22/2021	CA AGRI CONTROL INC	0100	Pest Control	\$ 700.00
14753449	2/22/2021	CENGAGE LEARNING, INC.	0100	Textbooks	\$ 615.30
14753450	2/22/2021	DEVEREUX CLEO WALLACE	0100	Other Contr-N.P.S.	\$ 927.08
				Sub/Mental Health Svcs	\$ 1,522.89
				Sub/Room & Board	\$ 2,033.91
14753451	2/22/2021	DIGITAL NETWORKS GROUP, INC.	0100	Non-Capitalized Equipment	\$ 2,358.52
				Repairs & Maintenance	\$ 684.82
14753452	2/22/2021	BANYAN TREE EDUCATIONAL SERVICES	0100	Other Contr-N.P.S.	\$ 2,439.22
14753453	2/22/2021	GREATSOIL LLC	0100	Materials And Supplies	\$ 2,487.73
14753454	2/22/2021	MELISSA HAIDER, MPT	0100	Professional/Consult Svs	\$ 1,552.50
14753455	2/22/2021	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 803.64
14753456	2/22/2021	BRIDGESTONE HOSEPOWER LLC	0100	Materials-Vehicle Parts	\$ 174.71
14753457	2/22/2021	INTERSTATE BATTERIES	0100	Materials-Vehicle Parts	\$ 323.85
14753458	2/22/2021	LAWNMOWERS PLUS INC	0100	Repairs & Maintenance	\$ 665.68
14753459	2/22/2021	LOGAN RIVER ACADEMY	0100	Mental Health Svcs	\$ 3,139.68
				Other Contr-N.P.S.	\$ 2,573.64
				Sub/Room & Board	\$ 7,064.90
14753460	2/22/2021	SSID #6080442434	0100	Pay In Lieu Of Transp>	\$ 330.17
14753461	2/22/2021	MATCH POINT TENNIS COURTS, INC	0100	Other Serv.& Oper.Exp.	\$ 1,500.00
14753462	2/22/2021	MISSION LINEN SUPPLY	0100	Other Serv.& Oper.Exp.	\$ 185.68
14753463	2/22/2021	KELLI NOONAN	0100	Materials And Supplies	\$ 312.99
14753464	2/22/2021	OPTIMUM FLOORCARE	0100	Repairs & Maintenance	\$ 254.68
14753465	2/22/2021	PACWEST AIR FILTER	0100	Materials And Supplies	\$ 2,758.59
14753466	2/22/2021	School Specialty	0100	Materials And Supplies	\$ 643.27
14753467	2/22/2021	Provo Canyon School	0100	Mental Health Svcs	\$ 7,564.00
				Other Contr-N.P.S.	\$ 6,642.00
				Room & Board	\$ 13,206.00
14753468	2/22/2021	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp.	\$ 536.00
14753469	2/22/2021	ROESLING NAKAMURA	2139	Improvements	\$ 4,398.50
14753470	2/22/2021	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 2,576.59
				Water	\$ 8,063.38
14753471	2/22/2021	SNAP ON INDUSTRIAL	0100	Materials And Supplies	\$ 260.02
14753472	2/22/2021	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 126.03
14753473	2/22/2021	T E R I INC	0100	Other Contr-N.P.S.	\$ 3,992.56
				Sub/Other Contr-Nps	\$ 21,040.90
14753474	2/22/2021	UNITED SITE SERVICES	0100	Rents & Leases	\$ 4,979.98
14753475	2/22/2021	VERIZON CELLULAR	0100	Communications-Telephone	\$ 1,802.28

ITEM 9a-iv

WARRANT REPORT FROM 02/12/21 THROUGH 03/04/21

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14753476	2/22/2021	VISTA HIGHER LEARNING	0100	Textbooks	\$ 11,912.34
14753477	2/22/2021	WESTAIR GASES & EQUIPMENT	0100	Rents & Leases	\$ 309.34
14753478	2/22/2021	SAN DIEGO FRICTION PRODUCTS	0100	Materials-Vehicle Parts	\$ 1,917.50
14753479	2/22/2021	XEROX CORPORATION	0100	Computer Licensing	\$ 36.68
				Copy Charges	\$ 307.69
				Rents & Leases	\$ 2,174.23
14754562	2/25/2021	UNITED TIRE CENTERS, LLC	0100	Repairs-Vehicles	\$ 95.00
14754563	2/25/2021	ENABLING DEVICES	0100	Materials And Supplies	\$ 76.95
14754564	2/25/2021	C D L SERVICES INC	0100	Materials And Supplies	\$ 401.32
14754565	2/25/2021	CHELSEA PEST AND TERMITE	0100	Pest Control	\$ 475.00
14754566	2/25/2021	DATA DISPOSAL INC	0100	Other Serv.& Oper.Exp.	\$ 440.00
14754567	2/25/2021	KIDS BEHAVIORAL HEALTH OF ALASKA, INC.	0100	Mental Health Svcs	\$ -
				Other Contr-N.P.S.	\$ 2,556.00
				Sub/Mental Health Svcs	\$ 4,247.00
				Sub/Room & Board	\$ 5,890.00
14754568	2/25/2021	THE DYNAMIC CATHOLIC INSTITUTE	0100	Books Other Than Textbooks	\$ 888.94
14754569	2/25/2021	OMAR MENDOZA	0100	Materials And Supplies	\$ 150.00
14754570	2/25/2021	LASERCYCLE USA INC	0100	Materials And Supplies	\$ 215.44
14754571	2/25/2021	Deaf Community Services of San Diego	0100	Professional/Consult Svs	\$ 2,520.00
14754572	2/25/2021	NOVA ENGINEERING, INC.	0100	Professional/Consult Svs	\$ -
				Land Improvements	\$ 1,021.25
14754573	2/25/2021	GABRIELA J. FULTON	0100	All Other Local Revenue	\$ 437.37
14754574	2/25/2021	SSID# 9166186795	0100	Mediation Settlements	\$ 9,520.00
14754575	2/25/2021	SSID #8761283098	0100	Other Serv.& Oper.Exp.	\$ 846.20
14754576	2/25/2021	PREMIER CHEVROLET OF CARLSBAD	0100	Materials-Vehicle Parts	\$ 177.57
14754577	2/25/2021	LOWE'S	0100	Materials And Supplies	\$ 184.25
14754578	2/25/2021	BIRDBRAIN TECHNOLOGIES LLC	0100	Materials And Supplies	\$ 1,973.00
14754579	2/25/2021	CSEA	0100	Conference,Workshop,Sem.	\$ 150.00
14754580	2/25/2021	MICHELLE CAPPS	1300	Food Service Sales Shs	\$ 55.50
14754581	2/25/2021	Jill R. Dillard / John R Dillard	2519	Mitigation/Developer Fees	\$ 2,594.94
14754582	2/25/2021	AT&T	0100	Communications-Telephone	\$ 7,462.32
14754583	2/25/2021	AMAZON CAPITAL SERVICES	0100	Materials And Supplies	\$ 6,743.03
				Non-Capitalized Equipment	\$ 20.04
14754585	2/25/2021	AMERICAN SANITARY SUPPLY	0100	Materials And Supplies	\$ 897.62
14754586	2/25/2021	BANYAN TREE EDUCATIONAL SERVICES, INC.	0100	Sub/Other Contr-Nps	\$ 5,754.34
14754587	2/25/2021	CDW GOVERNMENT	0100	Materials And Supplies	\$ 1,223.13
14754588	2/25/2021	COLLEGE ENTRANCE EXAM BOARD	0100	Materials And Supplies	\$ 4,435.00
14754589	2/25/2021	COX BUSINESS	0100	Communications-Telephone	\$ 102.18
14754590	2/25/2021	CULVER-NEWLIN INC	2139	Equipment	\$ 24,141.72
14754591	2/25/2021	DUNN EDWARDS CORP	0100	Materials And Supplies	\$ 309.45
14754592	2/25/2021	BANYAN TREE EDUCATIONAL SERVICES	0100	Other Contr-N.P.S.	\$ 3,310.37
14754593	2/25/2021	Randa Espinosa	0100	Conference,Workshop,Sem.	\$ 30.00
14754594	2/25/2021	FILINGSUPPLIES.COM	0100	Repairs & Maintenance	\$ 502.22
14754595	2/25/2021	GEOCON INCORPORATED	2139	Land Improvements	\$ 475.00
14754596	2/25/2021	GRAINGER	0100	Materials And Supplies	\$ 1,359.63
14754597	2/25/2021	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 579.19
14754598	2/25/2021	HERITAGE SCHOOLS, INC.	0100	Mental Health Svcs	\$ 5,472.00
				Other Contr-N.P.S.	\$ 6,764.00
				Sub/Mental Health Svcs	\$ 2,030.00
				Sub/Room & Board	\$ 15,996.00
14754599	2/25/2021	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 316.10
14754600	2/25/2021	LOGAN RIVER ACADEMY	0100	Mental Health Svcs	\$ 2,430.72
				Other Contr-N.P.S.	\$ 1,286.82
				Sub/Room & Board	\$ 5,469.60
14754601	2/25/2021	MISSION LINEN SUPPLY	0100	Other Serv.& Oper.Exp.	\$ 160.28
14754602	2/25/2021	NASCO	0100	Materials And Supplies	\$ 125.85
14754603	2/25/2021	OFFICE DEPOT, INC	0100	Materials And Supplies	\$ 118.51
14754604	2/25/2021	OFFICE SOLUTIONS BUSINESS	0100	Materials And Supplies	\$ 735.24
14754605	2/25/2021	ORANGE COUNTY DEPT OF ED	0100	Conference,Workshop,Sem.	\$ 375.00
14754606	2/25/2021	PACWEST AIR FILTER	0100	Materials And Supplies	\$ 6,051.78
14754607	2/25/2021	PROCURETECH	0100	Materials And Supplies	\$ 121.22

ITEM 9a-iv

WARRANT REPORT FROM 02/12/21 THROUGH 03/04/21

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14754608	2/25/2021	SAN DIEGO CENTER FOR CHILDREN	0100	Other Contr-N.P.S.	\$ 6,264.82
14754609	2/25/2021	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 26.46
				Water	\$ 3,042.12
14754610	2/25/2021	SAN DIEGO COUNTY OFFICE OF EDUCATION	0100	Conference,Workshop,Sem.	\$ 490.00
14754611	2/25/2021	SCHOOL NURSE SUPPLY COMPANY	0100	Materials And Supplies	\$ 292.15
14754612	2/25/2021	JOHNSON CONTROLS FIRE PROTECTION LP	0100	Materials And Supplies	\$ 1,935.47
				Repairs & Maintenance	\$ 4,213.56
14754613	2/25/2021	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 2,309.03
14754614	2/25/2021	STAPLES ADVANTAGE	1300	Materials And Supplies	\$ 6.94
14754615	2/25/2021	PERSEUS ASSOCIATES, LLC	0100	Computer Licensing	\$ 450.00
14754616	2/25/2021	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 247.36
14754617	2/25/2021	WINSTON SCHOOL OF SAN DIEGO	0100	Other Contr-N.P.S.	\$ 7,416.90
14755545	3/1/2021	SSID # 3168824837	0100	Other Serv.& Oper.Exp.	\$ 960.51
14755546	3/1/2021	FERGUSON ENTERPRISES LLC #1350	0100	Materials And Supplies	\$ 1,623.16
14755547	3/1/2021	VILLASENOR, SAUL	0100	Mileage	\$ 59.14
14755548	3/1/2021	ENGIE SERVICES U.S.	0100	Data Processing Contract	\$ 74,233.42
14755549	3/1/2021	PREVENT LIFE SAFETY SERVICES INC	0100	Other Serv.& Oper.Exp.	\$ 1,700.00
14755550	3/1/2021	Community Transition Academy	0100	Sub/Other Contr-Nps	\$ 15,228.00
14755551	3/1/2021	THE DEVEREUX FOUNDATION	0100	Mental Health Svcs	\$ -
				Other Contr-N.P.S.	\$ 3,437.06
				Sub/Mental Health Svcs	\$ 5,208.31
				Sub/Room & Board	\$ 6,904.63
14755552	3/1/2021	AZTEC CONTAINER	2519	Land Improvements	\$ 890.00
14755553	3/1/2021	VISTA TREE SERVICE INC	2519	Land Improvements	\$ 2,850.00
14755554	3/1/2021	TriMark R.W. Smith	1300	Materials And Supplies	\$ 611.54
14755555	3/1/2021	STRACHAN, LAURA	0100	Mileage	\$ 62.57
14755556	3/1/2021	Catherine Selinka	1300	Food Service Sales Sda	\$ 21.25
14755557	3/1/2021	JONGIK KIM	1300	Food Service Sales Cca	\$ 77.50
14755558	3/1/2021	AMAZON CAPITAL SERVICES	0100	Materials And Supplies	\$ 323.38
14755559	3/1/2021	CDW GOVERNMENT	2139	Technology Equipment	\$ 33,915.91
14755560	3/1/2021	CA DEPT OF ED-FOOD DISTR.	1300	Purchases Food	\$ 128.25
14755561	3/1/2021	COAST MUSIC THERAPY INC	0100	Other Contr-N.P.A.	\$ 250.00
14755562	3/1/2021	EDCO WASTE & RECYCLING	0100	Repairs & Maintenance	\$ 2,440.00
				Rubbish Disposal	\$ 5,848.57
14755563	3/1/2021	FILINGSUPPLIES.COM	0100	Materials And Supplies	\$ 124.69
14755564	3/1/2021	KASEY R. GALIK	0100	Mileage	\$ 17.92
14755565	3/1/2021	GEM INDUSTRIAL, INC.	2519	Land Improvements	\$ 7,200.00
14755566	3/1/2021	GREATSOIL LLC	0100	Materials And Supplies	\$ 6,051.03
14755567	3/1/2021	NAUMANN HOBBS MATERIAL HANDLING	0100	Repairs & Maintenance	\$ 677.97
14755568	3/1/2021	HOME DEPOT CREDIT SERVICES	0100	Materials And Supplies	\$ 107.67
14755569	3/1/2021	MISSION JANITORIAL & ABRASIVE SUPPLIES	0100	Non-Capitalized Equipment	\$ 2,399.91
14755570	3/1/2021	NCS PEARSON, INC	0100	Materials And Supplies	\$ 692.25
14755571	3/1/2021	SAN DIEGO CITY TREASURER	0100	Sewer Charges	\$ 67.95
				Water	\$ 352.43
14755572	3/1/2021	SHELL CAR WASH & EXPRESS LUBE	0100	Materials And Supplies	\$ 382.57
14755573	3/1/2021	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 117.55
14755574	3/1/2021	VISTA HILL	0100	Sub/Mental Health Svcs	\$ 34,920.00
14756490	3/3/2021	LESLIE LUNA	1300	Mileage	\$ 14.56
14756491	3/3/2021	FERGUSON FACILITIES SUPPLY	0100	Materials And Supplies	\$ 980.41
14756492	3/3/2021	SAN DIEGO REFRIGERATION	0100	Repairs & Maintenance	\$ 245.00
14756493	3/3/2021	THE HARTFORD	0100	All Other Local Revenue	\$ 5,859.90
14756494	3/3/2021	ROBIN CARAFA	1300	Mileage	\$ 40.32
14756495	3/3/2021	AMY R. HURST	0100	Mileage	\$ 42.56
14756496	3/3/2021	MONICA ESPIINOZA	1300	Mileage	\$ 6.72
14756497	3/3/2021	BEST PLUMBING SPECIALTIES INC	0100	Materials And Supplies	\$ 473.17
14756498	3/3/2021	Deaf Community Services of San Diego	0100	Professional/Consult Svs	\$ 2,120.00
14756499	3/3/2021	Voiance Language Services, LLC	0100	Professional/Consult Svs	\$ 25.00
14756500	3/3/2021	SILK SCREEN MACHINE INC	0100	Materials And Supplies	\$ 6,626.63
14756501	3/3/2021	BOOT WORLD INC	0100	Materials And Supplies	\$ 145.42
14756502	3/3/2021	NICOLE HITE	1300	Mileage	\$ 32.48
14756503	3/3/2021	Diamond Ranch Academy, Inc.	0100	Mental Health Svcs	\$ -

ITEM 9a-iv

WARRANT REPORT FROM 02/12/21 THROUGH 03/04/21

WARRANT NBR	DATE	VENDOR	FUND	DESCRIPTION	AMOUNT
14756503	44258	Diamond Ranch Academy, Inc.	0100	Other Contr-N.P.S. Sub/Mental Health Svcs Sub/Room & Board	\$ 2,383.92 \$ 4,593.60 \$ 5,794.20
14756504	3/3/2021	SAN DIEGO DOOR CONTROL INC	0100	Repairs & Maintenance	\$ 990.00
14756505	3/3/2021	SWAFFORD, KYLE	0100	Materials And Supplies	\$ 199.66
14756506	3/3/2021	BOUAVENE MORAN	1300	Food Service Sales Ew	\$ 40.75
14756507	3/3/2021	AT&T	0100	Communications-Telephone	\$ 44.63
14756508	3/3/2021	AMAZON CAPITAL SERVICES	0100	Dues And Memberships Materials And Supplies	\$ 699.30 \$ 2,098.37
14756509	3/3/2021	BLICK ART MATERIALS	0100	Materials And Supplies	\$ 2,101.90
14756510	3/3/2021	COUNTY BURNER & MACHINERY CORP	0100	Repairs & Maintenance	\$ 2,716.42
14756511	3/3/2021	COX BUSINESS	0100	Communications-Telephone	\$ 475.76
14756512	3/3/2021	DOCUMENT TRACKING SERVICES	0100	Computer Licensing	\$ 2,495.00
14756513	3/3/2021	IPROMOTEU	0100	Materials And Supplies	\$ 1,535.57
14756514	3/3/2021	CORELOGIC SOLUTIONS, LLC	0100	Computer Licensing	\$ 265.23
14756515	3/3/2021	SCOTT FROESE	0100	Mileage	\$ 104.16
14756516	3/3/2021	FRONTIER FENCE COMPANY INC	0100	Repairs & Maintenance	\$ 9,175.00
14756517	3/3/2021	GEM INDUSTRIAL, INC.	0100	Repairs & Maintenance	\$ 10,000.00
14756518	3/3/2021	HERFF JONES LLC	0100	Printing	\$ 62.66
14756519	3/3/2021	INST FOR EFFECTIVE EDUCATION	0100	Other Contr-N.P.S. Sub/Other Contr-Nps	\$ 8,555.03 \$ 15,027.34
14756520	3/3/2021	LLOYD PEST CONTROL	1300	Other Serv.& Oper.Exp.	\$ 415.00
14756521	3/3/2021	MISSION FEDERAL CREDIT UNION	0100	Materials And Supplies	\$ 39,543.26
14756522	3/3/2021	NVLS PROFESSIONAL SERVICES LLC	0100	Consultants-Computer	\$ 6,325.00
14756523	3/3/2021	P AND R PAPER SUPPLY CO.	1300	Purchases Supplies	\$ 1,773.48
14756524	3/3/2021	NCS PEARSON, INC	0100	Materials And Supplies	\$ 6,879.78
14756525	3/3/2021	PHONAK	0100	Non-Capitalized Equipment	\$ 898.16
14756526	3/3/2021	RANCHO SANTA FE SEC SYSTEMS	0100	Other Serv.& Oper.Exp. Security Guard Contract	\$ 522.60 \$ 455.00
14756527	3/3/2021	RASIX COMPUTER CENTER INC	0100	Materials And Supplies	\$ 62.50
14756528	3/3/2021	SAN DIEGO CITY TREASURER	0100	Sewer Charges Water	\$ 868.52 \$ 3,372.23
14756529	3/3/2021	SAN DIEGUITO WATER DISTRICT	0100	Water	\$ 2,041.25
14756530	3/3/2021	JOHNSON CONTROLS FIRE PROTECTION LP	0100	Repairs & Maintenance	\$ 2,526.43
14756531	3/3/2021	STAPLES ADVANTAGE	0100	Materials And Supplies	\$ 600.30
14756532	3/3/2021	SUNRISE PRODUCE	1300	Purchases Food	\$ 3,110.95
14756533	3/3/2021	TRIMARK ASSOCIATES, INC.	0100	Data Processing Contract	\$ 236.00
14756534	3/3/2021	WAXIE SANITARY SUPPLY	0100	Materials And Supplies	\$ 12.93
14756535	3/3/2021	WESTERN PSYCHOLOGICAL SERVICES	0100	Materials And Supplies	\$ 603.00
14756536	3/3/2021	XEROX CORPORATION	0100	Copy Charges Rents & Leases	\$ 126.09 \$ 1,632.07

Report Total

\$ 885,072.39

ITEM 9a-iv

RCF REPORT FROM 02/12/21 THROUGH 03/04/21

CK NBR	DATE	NAME/VENDOR	DESCRIPTION	AMOUNT
	2/28/2021	CA BANK & TRUST	Service Charge: January 2021	\$ 32.37
11843	2/16/2021	SAN DIEGUITO UHSD	WORKABILITY BANK FEES DEC. /JAN	\$ 55.97
11844	2/16/2021	ANDREW JASSICK	PAYROLL: JAN 2021	\$ 1,909.79
11845	2/18/2021	MALIA MCGRATH	PETTY CASH: COAST ACADEMY/ATP	\$ 56.71
11846	2/23/2021	CAROLYN WONG	PETTY CASH: COAST ACADEMY /ATP	\$ 34.26

\$ 2,089.10

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 10, 2021

BOARD MEETING DATE: March 18, 2021

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

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

SUBJECT: APPROVAL TO ISSUE NOTICE TO PROCEED
WITH ABATEMENT AND DEMOLITION / TORREY
PINES HIGH SCHOOL I BUILDING
MODERNIZATION AND NEW DIGITAL ARTS/
ARTS CLASSROOM BUILDING PROJECT

EXECUTIVE SUMMARY

At the April 21, 2020 board meeting, the board adopted the resolution approving and authorizing execution of Site Lease, Sublease Agreement and Preconstruction & Construction Services Agreement for the Lease-Leaseback Agreement with C.W. Driver, LLC (“Driver”) for the Torrey Pines High School I Building Modernization and New Digital Arts/Arts Classroom Building Project at the preliminary Guaranteed Maximum Price (“GMP”) of \$18,305,417.

The lease-leaseback award was made pursuant to the competitive solicitation procedures unanimously adopted by the board on December 14, 2017; and subsequent to a committee evaluating the proposals received based on those adopted guidelines. The preliminary GMP was based on the construction estimate included in the competitive solicitation.

On February 10, 2021, bids were conducted by Driver under the supervision of District Staff for the demolition and abatement portion of the project with the remaining trade packages for Part 1 of the project currently bidding.

Staff is seeking authorization to proceed with the demolition and abatement portion of work effective immediately in order to maximize those efforts during the unoccupied period of the site’s spring break recess, thereby minimizing exposures to any hazardous materials which may be disturbed.

Division of State Architect (DSA) approval was obtained on December 21, 2020, therefore compliance with Education Code § 17402 for work to commence has been met. Staff intends to return to the board with its revised final GMP for Part 1 of the project at its April 22, 2021 board meeting, after which date Notices to Proceed (NTP) with construction will be issued.

RECOMMENDATION:

It is recommended that the Board approve issuance of the Notice to Proceed with Abatement and Demolition for the Torrey Pines High School I Building Modernization and New Digital Arts/Arts Classroom Building Project under the Lease/Leaseback Agreement with C.W. Driver, LLC.

FUNDING SOURCE:

Building Fund Prop 39 – Fund 21-39 and Mello-Roos Funds.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 15, 2021

BOARD MEETING DATE: March 18, 2021

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-vi

SPECIAL EDUCATION AGREEMENTSBoard Meeting Date: 03/18/21

<u>Student #</u>	<u>Description of Services</u>	<u>Date Executed</u>	<u>Budget #</u>	<u>Amount</u>
2020-145PS	Pursuant to the Settlement Agreement, a negotiated agreement has been reached between the San Dieguito Union High School District and student #2020-145PS for educationally related services through 12/31/22	02/19/21	General Fund/ Restricted 01-00	\$11,000.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2021

BOARD MEETING DATE: March 18, 2021

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

- Employment
- Change in Assignment
- Resignation

Classified

- Employment
- Change in Assignment
- Leave of Absence
- Resignation

RECOMMENDATION:

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

FUNDING SOURCE:

General Fund

PERSONNEL LIST

CERTIFICATED PERSONNEL

Employment

1. **Branden Kallet**, 40% Temporary Teacher (social science), at Pacific Trails Middle School, for the 20-21 school year, effective 03/08/2021 – 06/11/2021.
2. **Victoria Steck**, 100% Temporary Teacher (behavior specialist), at the District Office, for the 20-21 school year, effective 03/22/2021 – 06/11/2021.

Change In Assignment

1. **Lauren Heath**, 100% Temporary Teacher (social science) at Pacific Trails Middle School, for the 20-21 school year, effective 03/08/2021 – 06/11/2021.

Resignation

1. **Megan Bert**, Teacher (science), at Carmel Valley Middle School, resigning from employment effective 04/29/2021.
2. **Kellie Lenahan**, Teacher (social science), at Pacific Trails Middle School, resigning from employment effective 03/08/2021.

PERSONNEL LIST

Substitute Teachers

Allen, Price, effective 2/25/2021
Caterina, Amy 2/19/2021
Fiapai, Ramsey, effective 2/26/2021
Fisher, Charity, effective 3/3/2021
Gotta, Jacob, effective 2/25/2021
Hubbard, Brooke, effective 3/1/2021
Jean, Kulle, effective 2/25/2021
Levitan, Corey, effective 2/25/2021
Mandel-Mosko, Suzanne, effective 3/4/2021
Marks, Jason, effective 2/18/2021
Moreau, Grant, effective 03/04/2021
Ott, Logan, effective 2/24/2021
Solomon, Kimara, effective 2/18/2021
Tallakson, Benjamin, effective 2/25/2021
Verdugo, Christina, effective 2/24/2021
Woidneck, Jeffrey, effective 2/24/2021

PERSONNEL LIST

CLASSIFIED PERSONNEL

Employment

1. **Classified Artist in Residence**, employment for the 2020-21 school year per attached supplement through 06/30/21.
2. **Classified A.V.I.D. Tutors**, employment for the 2020-21 school year per attached supplement through 06/30/21.
3. **Classified Substitutes**, per attached supplement.
4. **Coaches**, employment for the 2020-21 school year per attached supplement through 06/30/21.
5. **Anquiano Arevalo, Mario**, Nutrition Services Assistant I, SR25, 43.75% FTE, Torrey Pines High School, effective 02/16/21.
6. **Briseno, Laura**, Instructional Assistant-SpEd (NS), SR34, 48.75% FTE, Earl Warren Middle School, effective 03/08/21.
7. **Brent, Ryan**, Campus Supervisor, SR32, 100.00% FTE. San Dieguito High School Academy, effective 03/01/21.
8. **Dale, Misha**, Campus Supervisor, SR32, 100.00% FTE. San Dieguito High School Academy, effective 02/22/21.
9. **Deperio, Jay Brayden**, Instructional Assistant-SpEd (BI), SR36, 68.75% FTE, Requeza Educational Center - COAST Academy, effective 02/22/21.
10. **Deshpande, Saylee**, Nutrition Services Assistant I, SR25, 43.75% FTE, La Costa Canyon High School, effective 03/01/21.
11. **Garner, Marianne**, Instructional Assistant-SpEd (BI), SR36, 75.00% FTE, La Costa Canyon High School, effective 02/22/21.
12. **George, Alexandra**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, Carmel Valley Middle School, effective 03/01/21.
13. **Molina, Maria**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, Torrey Pines High School, effective 02/22/21.
14. **Roberson, Britney**, Instructional Assistant-SpEd (BI), SR36, 75.00% FTE, San Dieguito High School Academy, effective 02/17/21.
15. **Stanley, Jasmine**, Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, La Costa Canyon High School, effective 02/19/21.

Change in Assignment

1. **Flower, Alan**, from Instructional Assistant-SpEd (S), SR36, 75.00% FTE, Torrey Pines High School to Instructional Assistant-SpEd (NS), SR34, 75.00% FTE, Torrey Pines High School, effective 03/01/21.

Leave of Absence

1. **Montes, Marcelle**, Secretary, SR36, 100.00% FTE, San Dieguito High School Academy, requests a 100.00% Unpaid Leave of Absence, effective 03/15/21 through 04/23/21.

ITEM 9b-i

Resignation

1. **Kondragunta, Swarupa**, Nutrition Services Assistant I, SR25, 37.50% FTE, Carmel Valley Middle School, effective 02/26/21.
2. **Rowe, Jason**, HVAC Technician SR49, 100.00% FTE, Facilities Department, effective 02/26/21.

sj
03/18/21
classbdagenda

Classified Personnel Supplement, March 18, 2021

Artist in Residence

1. **Leitner, Serena**, Digital Design, effective 03/03/21

AVID Tutors

1. **Carillo, Aida**, Canyon Crest Academy, effective 02/22/2021

Classified Substitutes

1. **Rivera, Rubi**, Instructional Assistant, effective 02/05/2021

Coaches

Canyon Crest Academy Certificated

1. **Black, Christopher**, Boys Tennis, Varsity Head, effective 02/15/2021
2. **Black, Christopher**, Girls Tennis, Varsity Head, effective 02/15/2021
3. **Corman, Andrew**, Boys Track, Varsity Head, effective 02/15/2021
4. **Lackey, Dustin**, Girls Golf, Varsity Head, effective 02/15/2021
5. **Wahlstrom, Michael**, Softball, Varsity Head, effective 02/15/2021

Canyon Crest Academy Walk-On

1. **Betts, Phoebe**, Swimming, Junior Varsity Assistant, effective 02/15/2021
2. **De La Vega, Luis**, Cross Country, Junior Varsity Assistant, effective 02/15/2021
3. **De La Vega, Luis**, Track, Varsity Assistant, effective 02/15/2021
4. **De Petro, Gabrielle**, Field Hockey, Varsity Assistant, effective 02/15/2021
5. **Kalt, Samantha**, Field Hockey, Junior Varsity Assistant, effective 02/15/2021
6. **Liu, David**, Tennis, Varsity Assistant, effective 02/15/2021
7. **McClanahan, Dennis**, Track and Field, Varsity Assistant, effective 02/15/2021
8. **Montgomery, Jeffrey**, Boys Tennis, Junior Varsity Head, effective 02/15/2021
9. **Montgomery, Jeffrey**, Girls Tennis, Junior Varsity Head, effective 02/15/2021
10. **Parenti, Kylan**, Swimming, Junior Varsity Head, Season 1, effective 02/15/2021
11. **Siegel, Alex**, Boys Lacrosse, Varsity Head, effective, effective 02/15/2021
12. **Spire, Gregory**, Swimming, Varsity Head, effective 02/15/2021
13. **Schultz, David**, Girls Track, Junior Varsity Head, effective 02/15/2021
14. **Thompson, Theodore**, Girls Track, Varsity Head, effective 02/15/2021

La Costa Canyon High School Certificated

1. **Bogert, Olivia, Cheerleading**, Varsity Head, effective 02/15/2021
2. **Brubaker, Mark**, Track, Junior Varsity Assistant, effective 02/15/2021
3. **Christoff, Anne**, Cross Country @ 50%, Varsity Assistant, effective 02/15/2021
4. **DiGuilio, John**, Football, Varsity Assistant, effective 02/15/2021

ITEM 9b-i

La Costa Canyon High School Certificated - Continued

1. **Farr, Chalise**, Track @ 50%, Junior Varsity Assistant, effective 02/15/2021
2. **Solomon, Caitlin**, Girls Lacrosse, Junior Varsity Assistant, effective 02/15/2021
3. **Sovacool, Sean**, Football, Varsity Head, effective 02/15/2021
4. **Sovacool, Casey**, Football, Varsity Assistant, effective 02/15/2021
5. **Vice, William**, Girls Track, Varsity Head, effective 02/15/2021
6. **Witzmann, Adam**, Football, Varsity Assistant, effective 02/15/2021

La Costa Canyon High School Walk-on

1. **Becker, Damon**, Football, Freshmen Assistant, effective 02/15/2021
2. **Carlye, Karen**, Girls Lacrosse @ 50%, Varsity Assistant, effective 02/15/2021
3. **Casinelli, Patrick**, Football, Junior Varsity Head, effective 02/15/20/21
4. **Drawbridge, Hannah**, Field Hockey @50%, Varsity Assistant, effective 02/15/2021
5. **Driver, Jacob**, Football, Freshmen Head, effective 02/15/2021
6. **Girley, Dedrick**, Boys Track, Junior Varsity Head, effective 02/15/2021
7. **Granich, Claire**, Cheerleading, Junior Varsity Head, effective 02/15/2021
8. **Haight, Jillyan**, Girls Lacrosse @50%, Varsity Assistant, effective 02/15/2021
9. **Mackle, Duke**, Football, Junior Varsity Head, effective 02/15/2021
10. **Mackle, Patricia**, Swimming, Varsity Head, effective 02/15/2021
11. **Mc Grath, William**, Boys Tennis, Varsity Head, effective 02/15/2021
12. **Missailidis, Jasen**, Swimming, Junior Varsity Head, effective 02/15/2021
13. **Moore, Damon**, Football @ 50%, Varsity Assistant, effective 02/15/2021
14. **Solomon, Kimara**, Girls Tennis, Varsity Head, effective 02/15/2021
15. **Taamu, Edward**, Football, Varsity Assistant, effective 02/15/2021

San Dieguito Academy Certificated

1. **Meyer-Abrahamson, Deborah**, Boy/Girls Coed Tennis, Junior Varsity Head, effective 02/15/2021

San Dieguito Academy Walk-on

1. **Anguiano, Jennifer**, Track, Junior Varsity Assistant, effective 02/15/2021
2. **Bennett, David**, Swimming, Varsity Head, effective 02/15/2021
3. **Castellanos, Savannah**, Swimming, Junior Varsity Head, effective 02/15/2021
4. **Edwards, Steven**, Boys Track, Varsity Head, effective 02/15/2021
5. **Elenz-Martin, Michael**, Boy Soccer, Varsity Head, effective 02/15/2021
6. **Eyre, Signe, Girls Soccer**, Varsity Head, effective 02/15/2021
7. **Faramarzi, Som**, Girls Soccer, Varsity Assistant, effective 02/15/2021
8. **Fitchett, Michael**, Girls Track, Junior Varsity Head, effective 02/15/2021
9. **Glass, Hank**, Boys Track, Junior Varsity Head, effective 02/15/2021
10. **Green, Peter**, Boys Soccer, Junior Varsity Head, effective 02/15/2021
11. **Haskett, Gordon**, Girls Track, Varsity Head, effective 02/15/2021
12. **Hoff, Kyle**, Boys Soccer, Varsity Assistant, effective 02/15/2021
13. **Remmling, Christina**, Track, Junior Varsity Assistant, effective 02/15/2021
14. **Tomasi, Joseph**, Boys/Girls Coed Tennis, Varsity Head, effective 02/15/2021
15. **Zamora, Alfred**, Boys Golf, Varsity Head, effective 02/15/2021

San Dieguito Academy Walk-on- Continued

16. **Zamora, Alfred**, Girls Golf, Varsity Head, effective 02/15/2021

Torrey Pines High School Certificated

1. **Ashby, Jake**, Boys Track, Junior Varsity Assistant, effective 02/15/2021
2. **Ashby, Jake**, Football, Junior Varsity Head, effective 02/15/2021
3. **Ashby, Scott**, Football, Freshmen Assistant, effective 02/15/2021
4. **Chess, Matthew**, Boys Golf, Varsity Assistant, effective 02/15/2021
5. **Collins, Robert**, eFootball, Varsity Assistant, effective 02/15/2021
6. **Doerrer, Charles**, Boys Track, Junior Varsity Head, effective 02/15/2021
7. **Doerrer, Charles**, Football, Freshmen Assistant, effective 02/15/2021
8. **Drake, Christopher**, Boys Golf, Varsity Head, effective 02/15/2021
9. **Drake, Christopher**, Girls Golf, Varsity Head, effective 02/15/2021
10. **Falcis-Stevens**, Charlene, Girls Track, Varsity Head, effective 02/15/2021
11. **Livingston, Matthew**, Football, Freshmen Assistant, effective 02/15/2021
12. **Lona, Francisco**, Boys Soccer, Freshmen Head, effective 02/15/2021
13. **Mihalinec, Josh**, Football, Varsity Assistant, effective 02/15/2021

Torrey Pines High School Walk-On

1. **Ahles, Miles**, Football, Varsity Assistant, effective
2. **Bath, Ryan**, Boys Track, Varsity Head, effective 02/15/2021
3. **Bath, Ryan**, Football, Freshmen Assistant, effective 02/15/2021
4. **Bickett, Duane**, Football, Varsity Assistant, effective 02/15/2021
5. **Billmeyer, Alesha**, Cross Country @ 25%, Junior Varsity Assistant, effective 02/15/2021
6. **Contreras, Richard**, Swimming, Varsity Head, effective 02/15/2021
7. **Chu, Donald**, Girls Tennis, Varsity Head, effective 02/15/2021
8. **Cormode, Brandon**, Boys Soccer @ 50%, Varsity Assistant, effective 02/15/2021
9. **Dean, Josh**, Football, Varsity Assistant, effective 02/15/2021
10. **Feeler, Matthew**, Football, Varsity Assistant, effective 02/15/2021
11. **Gladnick, Jr, Ronald**, Football, Varsity head, effective 02/15/2021
12. **Feit, Molly**, Girls Field Hockey, Junior Varsity Assistant, effective 02/15/2021
13. **Hansford, Martyn**, Girls Soccer, Varsity Head, effective 02/15/2021
14. **Hargreaves, Andrew**, Boys Soccer, Varsity Head, effective 02/15/2021
15. **Hourani, Victor**, Football, Varsity Assistant, effective
16. **Huey, Sean**, Boys and Girls Coed Tennis, Junior Varsity Head, effective 02/15/2021
17. **Jasper, Elya**, Girls Soccer, Girls Soccer, Varsity Assistant, effective 02/15/2021
18. **Kobik, Armani**, Swimming, Junior Varsity Head, effective 02/15/2021
19. **Kosakoff, Joel**, Boys Soccer, Varsity Assistant, effective 02/15/2021
20. **Mones, Frank**, Football, Junior Varsity Assistant, effective 02/15/2021
21. **Reske, Gerard**, Girls Track, Junior Varsity Head, effective 02/15/2021
22. **Rosendo, Matthew**, Girls Soccer, Varsity Assistant, effective 02/15/2021
23. **Sipe, Brian**, Football, Freshmen Assistant, effective, 02/15/2021
24. **Spleen, Courtney**, Girls Field Hockey, Junior Varsity Assistant, effective 02/15/2021
25. **Tudor, Kenyon**, Swimming @ 50%, Junior Varsity Assistant, effective 02/15/2021

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 15, 2021

BOARD MEETING DATE: March 18, 2021

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

SUBJECT: REPORT REGARDING THE 2020-21 ACADEMIC YEAR REOPENING OF SCHOOLS, AND THE HOLDING OF EVENTS, CONSISTENT WITH THE CALIFORNIA DEPARTMENT OF PUBLIC HEALTH MANDATE/GUIDELINES AND THE SAN DIEGO COUNTY PUBLIC HEALTH ORDER

EXECUTIVE SUMMARY

1. Staff will present to the Board of Trustees an update on the planning for the 2020-21 academic year. The presentation will include the following:
 - a. Authorized Safe Reopening Plan(s) – Posted on Website(s)
 - b. Local Conditions – San Diego County
 - i. Tier Assignment
 - c. Planning Subsequent Phasing of Reopening
 - d. School Site Updates
 - e. Athletics Update
 - f. Graduation and Other Events Planning – District Coordinating Committee

RECOMMENDATION:

It is recommended that the Board of Trustees receive the report, discuss, and direct staff accordingly.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 12, 2021

BOARD MEETING DATE: March 18, 2021

PREPARED BY: Mark Miller, Deputy Superintendent

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

SUBJECT: CONSIDERATION OF ATHLETIC TRAINER SERVICES

EXECUTIVE SUMMARY

Currently the district is in contract with University of California San Diego (UCSD) to provide athletic trainers to each of our four high schools, Canyon Crest Academy, La Costa Canyon, San Dieguito Academy and Torrey Pines. The UCSD contract will expire June 30, 2021. The administration is asking the board to direct staff in one of the following options:

- Renew the contract with UCSD
- Develop a new Request For Proposals (RFP) to solicit services from other vendors
- Start the process of creating a new athletic trainer position through the Personnel Commission

RECOMMENDATION:

The administration recommends that the Board of Trustees taken action to direct staff regarding athletic trainer services for each high school for the 21-22 school year.

FUNDING SOURCE:

General Fund

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 5, 2021

BOARD MEETING DATE: March 18, 2021

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 2019-20 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 120 through 124 of the audit report. This report has one finding on the District's vacation accrual liability.

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

RECOMMENDATION:

It is recommended that the Board accept the 2019-20 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, 2020



WILKINSON HADLEY
KING & CO. LLP
CPAs AND ADVISORS



San Dieguito Union High School District

Table of Contents

June 30, 2020

<u>INDEPENDENT AUDITOR’S REPORT</u>	<u>1</u>
<u>MANAGEMENT’S DISCUSSION AND ANALYSIS</u>	<u>3</u>
<u>BASIC FINANCIAL STATEMENTS</u>	<u>13</u>
Statement of Net Position	13
Statement of Activities.....	14
Balance Sheet – Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Statement of Net Position – Internal Service Fund.....	21
Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund.....	22
Statement of Cash Flows – Internal Service Fund.....	23
Statement of Net Position – Fiduciary Funds	24
Statement of Net Position – Discretely Presented Component Units	25
Statement of Revenues, Expenses, and Changes in Net Position – Discretely Presented Component Units	26
Notes to the Financial Statements.....	27
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	<u>86</u>
Budgetary Comparison Schedule – General Fund.....	86
Schedule of the District’s Proportionate Share of the Net Pension Liability - CalSTRS	87
Schedule of the District’s Contributions - CalSTRS	88
Schedule of the District’s Proportionate Share of the Net Pension Liability – CalPERS.....	89
Schedule of the District’s Contributions - CalPERS	90
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios – SDUHSD Retiree Health Benefit Plan	91
Notes to Required Supplementary Information	92

San Dieguito Union High School District

Table of Contents

June 30, 2020

COMBINING STATEMENTS AS SUPPLEMENTARY INFORMATION 96

Combining Balance Sheet – Nonmajor Governmental Funds 96

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds..... 97

Combining Balance Sheet – Nonmajor Special Revenue Funds 98

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Special Revenue Funds..... 99

Combining Balance Sheet – Nonmajor Capital Projects Funds 100

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Capital Projects Funds 101

Combining Balance Sheet – Nonmajor Debt Service Funds 102

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Debt Service Funds..... 103

OTHER SUPPLEMENTARY INFORMATION 104

Local Education Agency Organization Structure 104

Schedule of Average Daily Attendance 105

Schedule of Instructional Time 106

Schedule of Financial Trends and Analysis 107

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 108

Schedule of Charter Schools 109

Schedule of Expenditures of Federal Awards 110

Notes to the Schedule of Expenditures of Federal Awards 111

OTHER INDEPENDENT AUDITORS’ REPORTS 112

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* 112

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control
Over Compliance Required by the Uniform Guidance..... 114

Independent Auditor’s Report on State Compliance 116

AUDITOR’S RESULTS, FINDINGS & RECOMMENDATIONS 119

Schedule of Auditor’s Results 119

Schedule of Findings and Questioned Costs..... 120

Corrective Action Plan..... 123

Schedule of Prior Year Audit Findings..... 124



Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report

To the Board of Education
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 (District), as of and for the year ended June 30, 2020, 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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 the San Dieguito Union High School District as of June 30, 2020, 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 an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary information identified in the table of contents, as required by the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations, Section 19810* is presented for purposes of additional analysis and is not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2021, 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 the District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co LLP

El Cajon, California
February 26, 2021

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2020
(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, 2020. 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 2020 are as follows:

- Total governmental fund net position is (\$62,728,401), after the total net pension liability of \$157,414,325
- The statewide average for the cost of living adjustment was 3.26%

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.

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.

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 \$62.7 million at the close of the most recent fiscal year, after the net pension liability of \$157.4 million and total OPEB liability of \$32.7 million.

	Governmental Activities		2019-20 % of Total	Total % Change over 18-19
	2018-19	2019-20		
Current and Other Assets	131.5	117.3	20%	-10.8%
Capital Assets	469.3	460.5	80%	-1.9%
Total Assets	\$ 600.8	\$ 577.8		-3.8%
Deferred Outflows of Resources	48.7	55.5	8%	
Long Term Debt Outstanding	659.4	666.2	98%	1.0%
Other Liabilities	12.8	14.1	2%	10.2%
Total Liabilities	\$ 672.2	\$ 680.3		1.2%
Deferred Inflows of Resources	20.2	15.8	2%	
<u>Net Position</u>				
Net Investment in Capital Assets	23.5	3.5	-6%	-85.1%
Restricted	55.6	88.5	-13%	-53.2%
Unrestricted	(122.0)	(154.7)	247%	26.8%
Total Net Position	\$ (42.9)	\$ (62.7)		46.2%

Governmental activities. The key elements of the District’s net position for the year ended June 30, 2020 are as follows:

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

	Governmental Activities		% of Total 2019-2020	% change over 18-19
	2018-19	2019-20		
<u>Revenues</u>				
Program revenues				
Charges for services	2,293,652	2,782,637	1.47%	21.3%
Operating grants and contributions	11,277,906	15,557,919	8.21%	38.0%
Capital grants and contributions	436	15,643,201	8.25%	3587790.1%
General revenues				
Property taxes	136,084,175	142,842,164	75.37%	5.0%
Federal and state aid not restricted to specific purposes	10,300,072	6,938,471	3.66%	-32.6%
Interest and investment earnings	2,635,160	2,279,013	1.20%	-13.5%
Interagency revenues	124,651	43,662	0.02%	-65.0%
Miscellaneous	6,168,785	3,443,269	1.82%	-44.2%
Total revenues	\$ 168,884,837	\$ 189,530,336	100.00%	12.2%
<u>Expenditures by Function</u>				
Governmental activities				
Instruction	90,145,650	93,775,960	48.24%	4.0%
Instruction-related services	15,538,587	16,435,609	8.46%	5.8%
Pupil Services	17,435,584	17,694,047	9.10%	1.5%
General Administration	8,148,593	8,944,507	4.60%	9.8%
Plant Services	16,197,342	38,044,660	19.57%	134.9%
Ancillary Services	3,242,708	2,848,164	1.47%	-12.2%
Enterprise Activities	17,302,515	899,589	0.46%	-94.8%
Interest on long-term debt	15,714,894	15,038,170	7.74%	-4.3%
Other outgo	979,346	694,571	0.36%	-29.1%
Depreciation (unallocated)	-	-	-	-
	\$ 184,705,219	\$ 194,375,277	100.00%	5.2%
Increase (decrease) in net position	\$ (15,820,382)	\$ (4,844,941)		
Net position - beginning (restated due to adjustments in Total OPEB Liability) - Note R.	\$ (27,048,887)	\$ (57,883,460)		
Net position - ending	\$ (42,869,269)	\$ (62,728,401)		

- **Capital grants and contributions:** Increase of \$15.6 Mil (+3587790.1%) – School Facilities Fund project reimbursement for Pacific Trails Middle School.
- **Property Tax:** Increase of \$6.8 Mil (+5.0%) – due to an increase in property taxes.
- **Federal and State Aid:** Decrease of \$3.3 Mil (-32.6%) – due to a decrease in one-time mandated cost reimbursement funds.

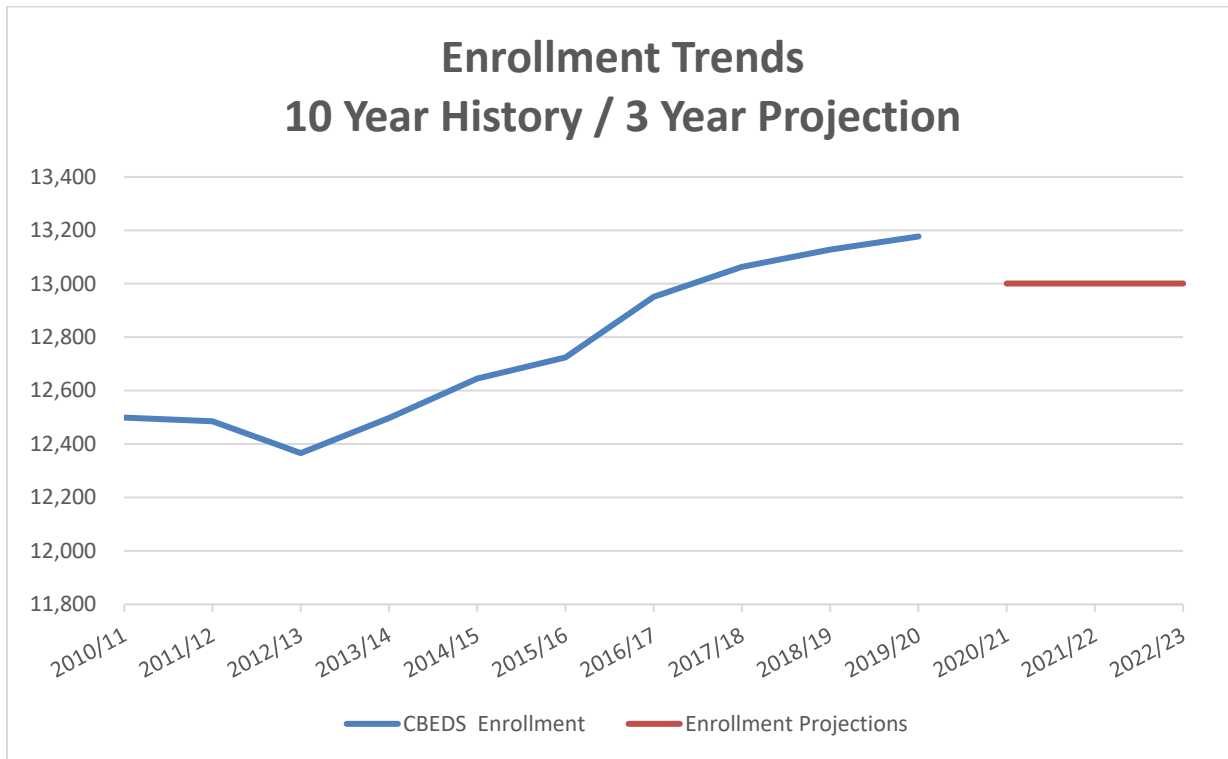
- The District became a Basic Aid district in 2008/09 following state funding cuts to the revenue limit. The District was classified as a “Basic Aid” district, until 2014/15. This means the local property taxes collected exceed the funded Local Control Funding Formula (LCFF) entitlement provided by the state. In 2014/15, the district became an LCFF funded district again, when the LCFF entitlement exceeded the property tax collected in the district. For 2020/21, the District is projecting once again be classified as a “Basic Aid” district as the local property taxes will exceed the entitlement provided by the state.

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		12,684
2020/21*		13,008	
2021/22*		13,089	
2022/23*		13,094	

*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 \$107.5 million; a decrease of \$16.2 million over the previous year. The general fund had a fund balance decrease of approximately \$1.94 million. In addition, the following expenditures should be noted:

- General fund salaries totaled \$95.0 million while the associated employee benefits of retirement, social security, medicare, insurance (medical, dental, life, and accident), workers’ compensation, and unemployment added \$36.3 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.

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 \$22.5 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 intends to maintain an additional target reserve of 4.5% above the minimum requirement. As of June 2020, the \$17.0 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. In addition, the maintenance of a sufficient reserve is key to help the district, especially as a basic aid district, as property tax revenue can be very volatile.

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 \$150,462; increasing the total reserve for revolving funds to \$175,462.

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, 2020 was \$79,037.

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 \$4.3 million or 2.8% in total general fund expenditures. This increase was in several categories, but most of the increase was in salaries and benefits due to a 3.5% salary increase.
- During the year, actual revenue received exceeded original budgetary estimates by \$5.9 million, or 3.9%, 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 fourth series of those bonds were issued in May 2018, in the amount of \$25 million. The district website provides ongoing updates on Proposition AA Bond projects.

The Special Reserve/Capital Projects Fund (Fund 40-00) is comprised of revenue received locally and from the State for past school construction projects. In 2019-20, the State provided School Facilities Fund project reimbursement of \$15,631,623 on the initial construction of the Pacific Trails Middle School campus.

Some of the district-completed capital projects in 2019-2020 include the following: Oak Crest Middle School’s Science Building and Administration Building, Diegueno Middle School’s new P Classroom Building and improvements of B & G Classroom Buildings, San Dieguito Academy’s Art/Humanities Building, and Torrey Pines High School’s Culinary Arts/Performing Arts Center. Capital funds were used for many other projects throughout the district, to be completed in 2020-2021 or subsequent years.

Capital assets at June 30, 2019 and 2020 are outlined below:

	June 30, 2019	June 30, 2020	Total Change
Land	\$ 66,592,151	\$ 66,592,151	\$ -
Improvement of Sites	74,868,333	79,238,888	4,370,555
Buildings	342,704,755	448,723,713	106,018,958
Equipment	27,401,713	30,244,086	2,842,373
Work in Progress	125,284,617	29,642,172	(95,642,445)
Accumulated depreciation	(167,490,958)	(193,879,108)	(26,388,150)
Total Capital Assets	<u>\$ 469,360,611</u>	<u>\$ 460,561,902</u>	<u>\$ (8,798,709)</u>

Debt Administration:

In November 2016, through the San Dieguito School Facilities Financing Authority, the District issued Special Tax Revenue Bonds in the amount of \$24.276 million (including Premium), with interest rates ranging from 3% - 5%, maturing in 2042 (Premium) and 2047, subject to prior redemption.

In October 2018, the San Dieguito School Facilities Financing Authority issued additional Special Tax Revenue Bonds in the amount of \$82.55 million (including Premium and Discount) through the remarketing of the 2006 Revenue Refunding Bonds (originally issued through the San Dieguito Public Facilities Authority), with interest rates ranging from 3.5% - 5%, maturing in 2048, subject to prior redemption.

(For historical background, the 2006 Revenue Refunding Bonds were originally issued in August 2006 to prepay and annul the outstanding 1998 and 2004 Revenue Bonds. They were remarketed in 2008, in the aggregate principal amount of \$89,130,000, with interest rates ranging from 4% - 7%, maturing in 2041 maturity, subject to prior redemption.)

Interest on the 2016 and 2018 bonds is payable semiannually, each March 1 and September 1, with principal payments due each March 1. The District currently has \$104 million in outstanding special tax revenue bonds, as of June 30, 2020.

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

On November 6, 2012, the voters of the San Dieguito Union High School District community approved Proposition AA, which authorized 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 fourth series of those bonds were issued in May 2018, in the amount of \$25 million. The District currently has \$356.4 million outstanding in general obligation bonds, as of June 30, 2020.

Long-Term Liabilities at June 30, 2019 and 2020 are outlined below:

	June 30, 2019	June 30, 2020	Total Change
General Obligation Bonds	\$ 348,570,227	\$ 356,412,215	\$ 7,841,988
State School Building Loans	583,909	256,936	(326,973)
Capital Leases	731,914	593,613	(138,301)
Lease Revenue Bonds	12,538,699	12,566,028	27,329
Other General Long-Term Debt	106,019,618	103,999,771	(2,019,847)
Net Pension Liability	157,671,343	157,414,325	(257,018)
Total OPEB Liability	31,558,515	32,695,587	1,137,072
Compensated Absences	1,781,947	2,305,064	523,117
Total Long-Term Liabilities	<u>\$ 659,456,172</u>	<u>\$ 666,243,539</u>	<u>\$ 6,787,367</u>

Factors Bearing on the District's Future

The District's outlook for future years is tied to growth and the Local Control Funding Formula (LCFF) allocation. As with many other school districts, the District is facing the challenge of covering step and column increases in employee salaries as well as increases in STRS and PERS contribution rates, along with other fixed costs. Another area of challenge will be continued and increasing facilities maintenance and repair needs due to the age of some of the District's buildings and equipment. Additionally, facing the issue of potential decreasing ADA due to the pandemic impact, the District continues to closely monitor student enrollment and attendance.

Requests for Information

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

Basic Financial Statements

San Dieguito Union High School District

Statement of Net Position

June 30, 2020

	Governmental Activities	Component Units
Assets		
Cash	\$ 111,307,456	\$ 2,575,771
Investments	-	1,786,556
Accounts Receivable	5,617,132	22,982
Inventory	79,037	-
Prepaid Expenses	344,482	186,933
Capital Assets:		
Land	66,592,151	-
Land Improvements	79,238,888	-
Buildings & Improvements	448,723,713	-
Equipment	30,244,086	5,963
Work in Progress	29,642,172	-
Less Accumulated Depreciation	<u>(193,879,108)</u>	<u>(5,963)</u>
Total Assets	<u>577,910,009</u>	<u>4,572,242</u>
Deferred Outflows of Resources	<u>55,529,378</u>	<u>-</u>
Liabilities		
Accounts Payable and Other Current Liabilities	13,116,447	207,668
Unearned Revenue	965,356	157,987
Long-Term Liabilities:		
Due Within One Year	12,132,675	-
Due In More Than One Year	<u>654,110,864</u>	<u>-</u>
Total Liabilities	<u>680,325,342</u>	<u>365,655</u>
Deferred Inflows of Resources	<u>15,842,446</u>	<u>-</u>
Net Position		
Net Investment in Capital Assets	3,491,353	-
Restricted For:		
Capital Projects	73,182,016	-
Debt Service	11,356,322	-
Educational Programs	3,326,547	-
Other Purposes (Expendable)	49,812	1,849,885
Other Purposes (Nonexpendable)	600,981	21,032
Unrestricted	<u>(154,735,432)</u>	<u>2,335,670</u>
Total Net Position	<u>\$ (62,728,401)</u>	<u>\$ 4,206,587</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Statement of Activities

For the Year Ended June 30, 2020

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	\$ 93,775,960	\$ 1,018,303	\$ 11,934,215	\$ 15,643,201	\$ (65,180,241)	
Instruction-Related Services:						
Instructional Supervision and Administration	4,909,394	27,844	1,060,128	-	(3,821,422)	
Instructional Library, Media and Technology	1,116,191	-	8,021	-	(1,108,170)	
School Site Administration	10,410,024	140	364,971	-	(10,044,913)	
Pupil Services:						
Home-to-School Transportation	4,445,600	-	1,548	-	(4,444,052)	
Food Services	2,796,770	1,500,934	379,498	-	(916,338)	
All Other Pupil Services	10,451,677	1,168	1,310,992	-	(9,139,517)	
General Administration:						
Centralized Data Processing	2,331,093	-	-	-	(2,331,093)	
All Other General Administration	6,613,414	64,684	241,503	-	(6,307,227)	
Plant Services	38,044,660	94,463	9,416	-	(37,940,781)	
Ancillary Services	2,848,164	-	31,041	-	(2,817,123)	
Enterprise Activities	899,589	-	-	-	(899,589)	
Interest on Long-Term Debt	13,575,556	-	-	-	(13,575,556)	
Debt Issuance Costs	1,462,614	-	-	-	(1,462,614)	
Transfers Between Agencies	694,571	75,101	216,586	-	(402,884)	
Total Governmental Activities	<u>\$ 194,375,277</u>	<u>\$ 2,782,637</u>	<u>\$ 15,557,919</u>	<u>\$ 15,643,201</u>	<u>\$ (160,391,520)</u>	
Component Units						
Pupil Services	\$ 4,473,278	\$ -	\$ -	\$ -		\$ (4,473,278)
General Administration	688,116	-	-	-		(688,116)
Total Component Units	<u>\$ 5,161,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (5,161,394)</u>
General Revenues						
Taxes and Subventions:						
					\$ 117,516,346	\$ -
					16,723,335	-
					8,602,483	-
					6,938,471	-
					2,279,013	15,752
					43,662	-
					3,443,269	5,714,951
					<u>155,546,579</u>	<u>5,730,703</u>
					(4,844,941)	569,309
					(57,883,460)	3,637,278
					<u>\$ (62,728,401)</u>	<u>\$ 4,206,587</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Balance Sheet – Governmental Funds

June 30, 2020

	General Fund	Building Fund	Special Reserve Capital Outlay Fund	Capital Project Fund for Blended Component Units	Nonmajor Governmental Funds	Total
Assets						
Cash in County Treasury	\$ 23,160,243	\$ 16,675,774	\$ 15,691,692	\$ -	\$ 12,959,607	\$ 68,487,316
Cash on Hand and in Banks	2,845	-	-	9,409,234	13,103	9,425,182
Cash in Revolving Fund	175,462	-	-	-	-	175,462
Cash with Fiscal Agent/Trustee	-	-	-	31,807,035	-	31,807,035
Accounts Receivable	5,150,486	88,482	65,762	136,289	169,416	5,610,435
Due from Other Funds	567,712	-	-	-	542,709	1,110,421
Stores Inventories	-	-	-	-	79,037	79,037
Prepaid Expenditures	500	-	-	-	343,982	344,482
Total Assets	\$ 29,057,248	\$ 16,764,256	\$ 15,757,454	\$ 41,352,558	\$ 14,107,854	\$ 117,039,370
Liabilities and Fund Balance:						
Liabilities:						
Accounts Payable	\$ 5,193,916	\$ 2,065,164	\$ -	\$ 58,927	\$ 78,772	\$ 7,396,779
Due to Other Funds	637,917	4,307	-	-	538,430	1,180,654
Unearned Revenue	734,755	-	-	-	225,357	960,112
Total Liabilities	6,566,588	2,069,471	-	58,927	842,559	9,537,545
Fund Balance:						
Nonspendable	175,962	-	-	-	423,018	598,980
Restricted	3,326,547	14,694,785	-	41,293,631	12,479,967	71,794,930
Assigned	-	-	15,757,454	-	362,310	16,119,764
Unassigned	18,988,151	-	-	-	-	18,988,151
Total Fund Balance	22,490,660	14,694,785	15,757,454	41,293,631	13,265,295	107,501,825
Total Liabilities and Fund Balances	\$ 29,057,248	\$ 16,764,256	\$ 15,757,454	\$ 41,352,558	\$ 14,107,854	\$ 117,039,370

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020

Total fund balances governmental funds: \$ 107,501,825

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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	654,441,010	
Accumulated depreciation	(193,879,108)	
	Net	460,561,902

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: (5,719,667)

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	356,412,215	
State school building loan payable	256,936	
Capital leases payable	593,613	
Lease revenue bonds payable	12,566,028	
Special tax bonds payable	103,999,771	
Net pension liability	157,414,325	
Compensated absences	2,305,064	
	Total	(633,547,952)

Deferred gain or loss on debt refunding: In the government wide financial statements deferred gain or loss on debt refunding is recognized as a deferred outflow of resources (for a loss) or a deferred inflow of resources (for a gain) and subsequently amortized over the life of the debt. Deferred gain or loss on debt refunding recognized as a deferred outflow of resources or deferred inflow of resources on the statement of net position was: 16,183,250

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position, Continued
June 30, 2020

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	38,114,798	
Deferred inflows of resources relating to pensions	<u>(13,706,962)</u>	
	Net	24,407,836

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, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

(32,115,595)

Total net position governmental activities:

\$ (62,728,401)

The accompanying notes to the financial statements 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, 2020

	General Fund	Building Fund	Special Reserve Capital Outlay Fund	Capital Project Fund for Blended Component Unit	Nonmajor Governmental Funds	Total
Revenues						
State Apportionment	\$ 1,549,718	\$ -	\$ -	\$ -	\$ -	\$ 1,549,718
Education Protection Account Funds	2,540,680	-	-	-	-	2,540,680
Property Taxes	116,936,815	-	-	8,553,480	16,646,433	142,136,728
Federal Revenue	4,334,801	-	-	-	431,972	4,766,773
Other State Revenue	13,155,012	20,093	-	-	15,724,383	28,899,488
Interest	1,286,653	628,904	97,364	69,380	239,604	2,321,905
Other Local Revenue	9,653,523	24,421	-	375	2,824,360	12,502,679
Total Revenues	<u>\$ 149,457,202</u>	<u>\$ 673,418</u>	<u>\$ 97,364</u>	<u>\$ 8,623,235</u>	<u>\$ 35,866,752</u>	<u>\$ 194,717,971</u>
Expenditures						
Current Expenditures:						
Instruction	90,816,123	-	-	-	-	90,816,123
Instruction - Related Services	16,565,318	-	-	-	-	16,565,318
Pupil Services	15,034,435	-	-	-	2,569,976	17,604,411
Ancillary Services	2,853,199	-	-	-	-	2,853,199
General Administration	8,699,421	-	-	-	134,677	8,834,098
Plant Services	14,015,475	1,145,667	-	830,350	482,980	16,474,472
Transfers Between Agencies	694,571	-	-	-	-	694,571
Debt Issuance Costs	777,614	685,000	-	-	-	1,462,614
Capital Outlay	351,515	24,291,571	-	5,942,052	339,706	30,924,844
Debt Service:						
Principal	893,640	128,250,000	-	-	5,636,973	134,780,613
Interest	840,182	16,350,000	-	-	18,728,878	35,919,060
Total Expenditures	<u>151,541,493</u>	<u>170,722,238</u>	<u>-</u>	<u>6,772,402</u>	<u>27,893,190</u>	<u>356,929,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,084,291)</u>	<u>(170,048,820)</u>	<u>97,364</u>	<u>1,850,833</u>	<u>7,973,562</u>	<u>(162,211,352)</u>
Other Financing Sources (Uses):						
Transfers In	768,931	-	15,631,623	-	7,963,816	24,364,370
Transfers Out	(625,826)	(765,589)	-	(7,387,739)	(15,634,964)	(24,414,118)
Proceeds from Sale of Bonds	-	145,285,000	-	-	-	145,285,000
Other Financing Sources	-	-	-	765,588	-	765,588
Total Other Financing Sources (Uses)	<u>143,105</u>	<u>144,519,411</u>	<u>15,631,623</u>	<u>(6,622,151)</u>	<u>(7,671,148)</u>	<u>146,000,840</u>
Net Change in Fund Balance	(1,941,186)	(25,529,409)	15,728,987	(4,771,318)	302,414	(16,210,512)
Fund Balance, Beginning of Year	24,431,846	40,224,194	28,467	46,064,949	12,962,881	123,712,337
Fund Balance, End of Year	<u>\$ 22,490,660</u>	<u>\$ 14,694,785</u>	<u>\$ 15,757,454</u>	<u>\$ 41,293,631</u>	<u>\$ 13,265,295</u>	<u>\$ 107,501,825</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2020

Total change in fund balances, governmental funds: \$ (16,210,512)

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	32,142,136	
Depreciation expense	<u>(26,388,150)</u>	
	Net	5,753,986

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: 134,780,613

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 were: (146,050,588)

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: 274,472

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: (523,117)

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities, Continued
For the Year Ended June 30, 2020

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: 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, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding for the period is: 22,069,030

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: (849,839)

Change in net position of governmental activities: \$ (4,844,941)

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District
Statement of Net Position – Internal Service Fund
June 30, 2020

	Internal Service Fund
	<u>Self-Insurance Fund</u>
Assets	
Cash in County Treasury	\$ 1,412,461
Accounts Receivable	6,696
Due from Other Funds	96,233
Total Assets	<u>1,515,390</u>
 Deferred Outflows of Resources	 <u>1,231,330</u>
Liabilities	
Current Liabilities:	
Due to Other Funds	26,000
Unearned Revenue	5,244
Total Current Liabilities	<u>31,244</u>
Noncurrent Liabilities:	
Other Post Employment Benefits	32,695,587
Total Noncurrent Liabilities	<u>32,695,587</u>
Total Liabilities	<u>32,695,587</u>
 Deferred Inflows of Resources	 <u>2,135,484</u>
Net Position	
Unrestricted	<u>(32,115,595)</u>
Total Net Position	<u>\$ (32,115,595)</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Fund
June 30, 2020

	Internal Service Fund
	<u>Self-Insurance Fund</u>
Operating Revenues	
In-District Premiums/Contributions	\$ 988,060
Total Operating Revenues	<u>988,060</u>
Operating Expenses	
Professional Consulting Services	<u>1,908,951</u>
Total Operating Expenses	<u>1,908,951</u>
Operating Income (Loss)	<u>(920,891)</u>
Non-Operating Revenues/(Expenses)	
Interest Income	21,303
Interfund Transfers In	<u>49,749</u>
Total Nonoperating Revenues/(Expenses)	<u>71,052</u>
Change in Net Position	(849,839)
Total Net Position - Beginning (As Restated - Note T)	<u>(31,265,756)</u>
Total Net Position - Ending	<u><u>\$ (32,115,595)</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District
Statement of Cash Flows – Internal Service Fund
June 30, 2020

	Internal Service Fund <u>Self-Insurance Fund</u>
Cash Flows from Operating Activities:	
Cash Received from Interfund Services Provided	\$ 1,240,602
Cash Payments to Other Suppliers for Goods and Services	<u>(1,109,973)</u>
Net Cash Provided (Used) by Operating Activities	<u>130,629</u>
Cash Flows from Investing Activities	
Cash Received from Interest Earned	<u>23,046</u>
Net Cash Provided (Used) by Investing Activities	<u>23,046</u>
Cash Flows from Noncapital Financing Activities	
Cash Received from Interfund Transfers	<u>49,749</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>49,749</u>
Net Increase (Decrease) in Cash and Cash Equivalents	203,424
Cash and Cash Equivalents - Beginning of Year	<u>1,209,037</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,412,461</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating Income (Loss)	\$ (920,891)
Change in Assets and Liabilities:	
Decrease (Increase) in Operating Receivables	18,794
Decrease (Increase) in Due From Other Funds	228,504
Decrease (Increase) in Deferred Outflows of Resources	(306,390)
Increase (Decrease) in Payables	(68)
Increase (Decrease) in Unearned Revenues	5,244
Increase (Decrease) in Due To Other Funds	(492,755)
Increase (Decrease) in Total OPEB Liability	675,574
Increase (Decrease) in Deferred Inflows of Resources	<u>922,617</u>
Total Adjustments	1,051,520
Net Cash Provided (Used) by Operating Activities	<u>\$ 130,629</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Statement of Net Position – Fiduciary Funds

June 30, 2020

	<u>Agency Fund</u> <u>Student Body</u> <u>Fund</u>
Assets	
Cash on Hand and in Banks	\$ 1,932,739
Total Assets	<u>\$ 1,932,739</u>
Liabilities	
Due to Student Groups	\$ 1,932,739
Total Liabilities	<u>1,932,739</u>
Net Position	
Total Net Position	<u>\$ -</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Statement of Net Position – Discretely Presented Component Units

June 30, 2020

	La Costa Canyon High School Foundation	Canyon Crest Academy Foundation	Torrey Pines High School Foundation	San Dieguito Academy Foundation	Total Component Units
Assets					
Current Assets:					
Cash on Hand and in Banks	\$ 305,275	\$ 635,436	\$ 1,162,527	\$ 472,533	\$ 2,575,771
Investments	343,111	1,180,096	158,526	104,823	1,786,556
Accounts Receivable	-	-	1,950	21,032	22,982
Prepaid Expenses	-	4,130	182,803	-	186,933
Total Current Assets	<u>648,386</u>	<u>1,819,662</u>	<u>1,505,806</u>	<u>598,388</u>	<u>4,572,242</u>
Capital Assets:					
Equipment	-	5,963	-	-	5,963
Accumulated Depreciation	-	(5,963)	-	-	(5,963)
Total Assets	<u>\$ 648,386</u>	<u>\$ 1,819,662</u>	<u>\$ 1,505,806</u>	<u>\$ 598,388</u>	<u>\$ 4,572,242</u>
Liabilities:					
Current Liabilities:					
Accounts Payable	\$ -	\$ 58,114	\$ 90,055	\$ -	\$ 148,169
Other Current Liabilities	-	43,672	-	15,827	59,499
Unearned Revenue	-	157,987	-	-	157,987
Total Current Liabilities	<u>-</u>	<u>259,773</u>	<u>90,055</u>	<u>15,827</u>	<u>365,655</u>
Net Position:					
Restricted-Other Purposes (non-expendable)	-	-	-	21,032	21,032
Restricted-Other Purposes (expendable)	-	745,599	1,104,286	-	1,849,885
Unrestricted	648,386	814,290	311,465	561,529	2,335,670
Total Net Position	<u>\$ 648,386</u>	<u>\$ 1,559,889</u>	<u>\$ 1,415,751</u>	<u>\$ 582,561</u>	<u>\$ 4,206,587</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Statement of Revenues, Expenses, and Changes in Net Position – Discretely Presented Component Units June 30, 2020

	La Costa Canyon High School Foundation	Canyon Crest Academy Foundation	Torrey Pines High School Foundation	San Dieguito Academy Foundation	Total Component Units
Operating Revenues:					
Miscellaneous	\$ 1,191,242	\$ 1,734,335	\$ 2,153,659	\$ 635,715	\$ 5,714,951
Interest	-	-	15,752	-	15,752
Total Revenues	<u>1,191,242</u>	<u>1,734,335</u>	<u>2,169,411</u>	<u>635,715</u>	<u>5,730,703</u>
Operating Expenditures:					
Support Services	192,434	152,742	284,286	58,654	688,116
Program Services	1,109,648	1,216,271	1,593,708	553,651	4,473,278
Total Expenses	<u>1,302,082</u>	<u>1,369,013</u>	<u>1,877,994</u>	<u>612,305</u>	<u>5,161,394</u>
Change In Net Position	(110,840)	365,322	291,417	23,410	569,309
Total Net Position - Beginning	759,226	1,194,567	1,124,334	559,151	3,637,278
Total Net Position - Ending	<u>\$ 648,386</u>	<u>\$ 1,559,889</u>	<u>\$ 1,415,751</u>	<u>\$ 582,561</u>	<u>\$ 4,206,587</u>

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Notes to the Financial Statements

For the Year Ended June 30, 2020

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 California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The District operates under a locally elected Board of Education form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, special revenue funds, capital facilities funds, debt service funds, student-related activities, and discretely presented component units.

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District, the San Dieguito Schools Financing Authority, and the San Dieguito Public Facilities Authority (the 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 CFD as a blended component unit of the District. Therefore, the financial activities of the CFD have been included in the basic financial statements 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:

a. Manifestations of Oversight

The governing body of the CFDs are substantively the same as the District's Board of Directors.

The CFDs have no employees, the District's Superintendent, Associate Superintendent of Business Services, and other employees of the District function as agents of the CFDs. Neither individual received additional compensation for work performed in this capacity.

The District exercises significant influence over operations of the CFDs as it is anticipated that the District will be the sole lessee of all facilities owned by the CFDs.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

b. Accounting and Fiscal Matters

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

The District will assume a “moral obligation”, and potentially a legal obligation, for any debt incurred by the CFDs.

c. Scope of Public Service and Financial Presentation

The CFDs were created for the sole purpose of financially assisting the District.

The CFDs were created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to 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. Upon completion the District intends to occupy all CFD facilities.

The CFDs financial activity is presented in the financial statements in the Capital Projects Fund for Blended Component Units and Debt Service Fund for Blended Component Units.

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, 2020 on program services solely benefiting students at San Dieguito Academy was \$553,651.

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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:

- 1) 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.
- 2) The student programs at San Dieguito Academy are entitled to a majority of the economic resources received or held by SDA Foundation.
- 3) 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, 2020 on program services solely benefiting students at La Costa Canyon High School was \$1,109,648.

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:

- 1) The economic resources received or held by LCC Foundation are entirely for the direct benefit of the students of La Costa Canyon High School, a school within the District.
- 2) The student programs at La Costa Canyon High School are entitled to a majority of the economic resources received or held by LCC Foundation.
- 3) 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.

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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, 2020 on program services solely benefiting students at Torrey Pines High School was \$1,593,708.

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:

- 1) The economic resources received or held by TPHS Foundation are entirely for the direct benefit of the students of Torrey Pines High School, a school within the District.
- 2) The student programs at Torrey Pines High School are entitled to a majority of the economic resources received or held by TPHS Foundation.
- 3) 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, 2020 on program services solely benefiting students at Canyon Crest Academy was \$1,216,271.

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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:

- 1) The economic resources received or held by CCA Foundation are entirely for the direct benefit of the students of Canyon Crest Academy, a school within the District.
- 2) The student programs at Canyon Crest Academy are entitled to a majority of the economic resources received or held by CCA Foundation.
- 3) 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.

Based upon review of the applicable GASB pronouncements, the District is not a component unit of any other entity.

3. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements 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 revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue 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. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. 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 non-major funds.

The accompanying notes to the financial statements are an integral part of this statement.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service programs, construction and maintenance of school facilities, and repayment of long-term debt.

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.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

Major Governmental Funds

The District reports the following major governmental funds:

General Fund: The general fund is the primary operating fund of the District. It is used to account for all activities except those that are 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 §15146*) and may not be used for any purpose other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code §42840*). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other capital projects funds. Other authorized resources that may be deposited into this fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code §17462*) and rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code §41003*).

Capital Projects Fund for Blended Component Units: This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered component units of the District under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code §5311 et seq.*) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services. The District has one CFD reported as a blended component unit.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Non-Major Governmental Funds

The District reports the following non-major governmental funds categorized by the fund type:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following nonmajor special revenue funds:

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

Cafeteria Special Revenue Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code §38091 through §38093*). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code §38091 and §38100*).

Deferred Maintenance Fund: This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code §17582*).

Pupil Transportation Equipment Fund: This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (*Education Code §41852[b]*).

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

Capital Facilities Fund: The Capital Facilities Fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code §17620 through §17626*). The authority for these levies may be county or city ordinances (*Government Code §65970 through §65981*) or private agreements between the District and the developer. All funds, including interest earned, are restricted to the purposes specified in *Government Code §65970 through §65981* or *Government Code §65995*, or items specified in agreements with the developer (*Government Code §66006*).

County School Facilities Fund: This fund is established pursuant to *Education Code §17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund 9Proposition 55), the 2006 State School Facilities Fund (Proposition 1D) or the 2016 State School Facilities Fund (Proposition 51). The fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants as provided in the Leroy F. Green School Facilities Act of 1998 (*Education Code §17070.10 et seq.*).

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. The District maintains the following nonmajor debt service funds:

Bond Interest and Redemption Fund: The bond interest and redemption fund is used for the repayment of bonds issued for the District (*Education Code §15125 through §15262*). The County of San Diego Auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Treasurer from taxes levied by the County Auditor-Controller.

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 Facility Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code §5311 et seq.*) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services. The District has one CFD reported as a blended component unit.

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges. The District maintains the following internal service fund:

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District (*Education Code §17566*).

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. The District maintains the following agency fund:

Student Body Fund: The student body fund is an agency fund, and therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code §48930 through §48938*).

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

4. Basis of Accounting – Measurement Focus

Government-Wide, Proprietary, and Fiduciary Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary 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 are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. The 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 considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. 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 from 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.

5. 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 or at year end, whichever is sooner.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

6. 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 1st. A public hearing must be conducted to receive comments prior to adoption. The District's governing board has 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.

7. 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 taxes, 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 are 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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

8. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). 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 §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 §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.

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 using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption. Reported inventories are equally offset by a non-spendable fund balance designation, 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 expenditures during the benefiting period.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital 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 Life</u>
Buildings & Improvements	20 - 50 Years
Land Improvements	10 - 25 Years
Equipment	5 - 15 Years

d. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The balance of the liabilities is recognized in the government-wide financial statements at year end.

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

e. 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 occurrence 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 combined balance sheet and revenue is recognized.

f. 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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

g. 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 items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through 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 or resolution. 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 convey 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, Continued

June 30, 2020

h. Minimum Fund Balance Policy

The District maintains a minimum reserve, within the general fund, an amount not less than the amount required by state law. The minimum reserve shall apply towards the established minimum Reserve for Economic Uncertainties or an amount that meets or exceeds the requirements by law. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. Because amounts in the nonspendable, restricted, committed, and assigned categories are subject varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

i. GASB 54 Fund Presentation

GASB Statement No. 54 defines a special revenue fund as a fund that has a special revenue source that is either restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. The Special Reserve Fund for other than Capital Outlay (Fund 17) does not have continuing revenue sources that are either restricted or committed in nature. As such this fund does not meet the definition of special revenue funds under the provisions of GASB Statement No. 54. This fund has been combined with the general fund for reporting purposes.

j. 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.

k. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources relating to pension, deferred inflows of resources relating to pension, and 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 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.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

1. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

9. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

10. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may 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 to an asset or liability.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

12. New Accounting Pronouncements

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 Statement No. 95 – Postponement of the Effective Dates of Certain Authoritative Guidance

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update – 2018
- Implementation Guide No. 2019-1, Implementation Guidance Update – 2019
- Implementation Guide No. 2019-2, Fiduciary Activities

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases

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

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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

The following funds 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>	<u>Remarks</u>
Self Insurance Fund	\$ (32,115,595)	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 state economy and state budget.

C. Fair Value Measurements

The District’s investments at June 30, 2020, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	<u>Amount</u>	<u>Fair Value Measurement Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
External investment pools measured at fair value				
San Diego County Treasury	\$ 69,899,777	\$ -	\$ 69,899,777	\$ -
Total investments by fair value level	<u>\$ 69,899,777</u>	<u>\$ -</u>	<u>\$ 69,899,777</u>	<u>\$ -</u>
Investments by fair value level				
First American Treasury Obligations	\$ 987,853	\$ -	\$ 987,853	\$ -
Money Market Funds	30,819,182	30,819,182	-	-
Total investments by fair value level	<u>\$ 31,807,035</u>	<u>\$ 30,819,182</u>	<u>\$ 987,853</u>	<u>\$ -</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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 §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.

Investments in treasury obligations and money market funds are amounts held by fiscal agents for community facilities districts special tax bonds.

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$69,899,777 as of June 30, 2020). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$69,899,777. 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 (\$11,357,921 as of June 30, 2020) and in revolving fund (\$175,462 as of June 30, 2020) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

3. Cash with Fiscal Agents

The District's cash with fiscal agent at June 30, 2020 are shown below:

Description	Maturity	Amount Reported	Fair Value
US Treasury Bonds	< 30 Days	\$ 987,853	\$ 987,853
Money Market Funds	< 30 Days	30,819,182	30,819,182
Total Cash with Fiscal Agent		\$ 31,807,035	\$ 31,807,035

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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 treasury is restricted by Government Code §53635 pursuant to §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 risk.

At June 30, 2020, credit risk for the District’s investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 69,899,777
Money Market Funds	Unrated	Not Applicable	30,819,182
First American Treasury Obligations	Unrated	Not Applicable	987,853

b. Custodial Credit Risk

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

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

At June 30, 2020, the District’s bank balances exceeded FDIC limitations by \$11,107,921 and as such were exposed to custodial credit risk. Cash with fiscal agent investment balances of \$31,807,035 were not FDIC insured and therefore exposed to custodial credit risk.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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 maintains pooled investments with the San Diego County Treasury with a fair value of \$69,899,777. The average weighted maturity for this pool was 516 days at June 30, 2020.

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.

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

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

E. Accounts Receivable

There are no significant receivables which are not scheduled for collection within one year of year end. Accounts receivable balances as of June 30, 2020 consisted of:

	Major Governmental Funds					Total
	General Fund	Building Fund	Capital Project Fund for Blended Component Units	Special Reserve Fund Capital Outlay	Nonmajor Governmental Funds	
Federal Government:						
Special Education	\$ 1,768,695	\$ -	\$ -	\$ -	\$ -	\$ 1,768,695
Workability	196,559	-	-	-	-	196,559
Title II Supporting	159,910	-	-	-	-	159,910
Title I Part A	150,239	-	-	-	-	150,239
Vocational Education	94,327	-	-	-	-	94,327
Other Federal Programs	153,645	-	-	-	42,465	196,110
State Government:						
LCFF State Aid	628,217	-	-	-	-	628,217
Lottery	657,783	-	-	-	-	657,783
Special Education	278,591	-	-	-	-	278,591
Workability	306,725	-	-	-	-	306,725
Other State Programs	45,639	-	-	-	1,209	46,848
Local Sources:						
Interest	133,701	87,615	-	65,762	13,890	300,968
Solar Accrual	339,004	-	-	-	-	339,004
Developer Fees	-	-	-	-	111,437	111,437
Other Local Sources	237,451	867	136,289	-	415	375,022
Total Accounts Receivable	\$ 5,150,486	\$ 88,482	\$ 136,289	\$ 65,762	\$ 169,416	\$ 5,610,435
Self-Insurance Fund						
Local Sources						
Interest	\$ 5,424					
Other Local Sources	1,272					
Total Accounts Receivable	\$ 6,696					

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

F. Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

Governmental activities:	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 66,592,151	\$ -	\$ -	\$ 66,592,151
Work in progress	110,731,922	-	81,089,750	29,642,172
Total capital assets not being depreciated	<u>177,324,073</u>	<u>-</u>	<u>81,089,750</u>	<u>96,234,323</u>
Capital assets being depreciated:				
Land improvements	74,868,333	4,370,555	-	79,238,888
Buildings and improvements	342,704,755	106,018,958	-	448,723,713
Equipment	27,401,713	2,842,373	-	30,244,086
Total capital assets being depreciated	<u>444,974,801</u>	<u>113,231,886</u>	<u>-</u>	<u>558,206,687</u>
Less accumulated depreciation for:				
Land improvements	(36,731,871)	(5,282,537)	-	(42,014,408)
Buildings and improvements	(113,289,178)	(18,907,103)	-	(132,196,281)
Equipment	(17,469,909)	(2,198,510)	-	(19,668,419)
Total accumulated depreciation	<u>(167,490,958)</u>	<u>(26,388,150)</u>	<u>-</u>	<u>(193,879,108)</u>
Total capital assets being depreciated, net	<u>277,483,843</u>	<u>86,843,736</u>	<u>-</u>	<u>364,327,579</u>
Governmental activities capital assets, net	<u>\$ 454,807,916</u>	<u>\$ 86,843,736</u>	<u>\$ 81,089,750</u>	<u>\$ 460,561,902</u>

Depreciation was charged to functions as follows:

Instruction	\$ 3,113,802
Instruction Related	2,164
Pupil Services	211,105
Ancillary Services	2,085
General Administration	158,329
Plant Services	22,900,665
	<u>\$ 26,388,150</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

G. Prepaid Expenses

As of June 30, 2020 prepaid expenses consisted of:

	<u>General Fund</u>	<u>Capital Facilities Fund</u>	<u>Total</u>
Prepaid administration fees	\$ 500	\$ -	\$ 500
Prepaid loan payment	-	343,982	343,982
Totals	<u>\$ 500</u>	<u>\$ 343,982</u>	<u>\$ 344,482</u>

H. Interfund Balances & Activities

1. Due to and From Other Funds

Balances due to and due from other funds at June 30, 2020 consisted of the following:

<u>Interfund Receivable (Due From Other Funds)</u>	<u>Interfund Payable (Due To Other Funds)</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Nonmajor Governmental Funds	\$ 502,778	Temporary Loan/Indirect Costs
General Fund	Self Insurance Fund	26,000	Reserve Transfer
General Fund	Nonmajor Governmental Funds	19	Interest Transfer
General Fund	Nonmajor Governmental Funds	35,231	Administrative Fees
General Fund	Building Fund	3,684	OPEB Transfer
Nonmajor Governmental Funds	General Fund	542,690	Cover Program Costs
Nonmajor Governmental Funds	General Fund	19	Reverse Transfer
Self Insurance Fund	General Fund	95,208	OPEB Contribution
Self Insurance Fund	Building Fund	623	OPEB Contribution
Self Insurance Fund	Nonmajor Governmental Funds	402	OPEB Contribution
	Total	<u>\$ 1,206,654</u>	

2. Transfers to and From Other Funds

Transfers to and from other funds at June 30, 2020, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Building Fund	\$ 765,589	Transfer Debt Principal
General Fund	Nonmajor Governmental Funds	8	Close Out Fund
General Fund	Nonmajor Governmental Funds	3,334	Correct Contributions
Nonmajor Governmental Funds	General Fund	576,077	Permanent Contributions
Component Unit Fund (52)	Component Unit Fund (49)	7,387,739	Debt Service
Self Insurance Fund	General Fund	49,749	Insurance Contribution
Special Reserve Fund Capital Outlay	Nonmajor Governmental Funds	15,631,623	Insurance Reimbursement
	Total	<u>\$ 24,414,119</u>	

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

I. Accounts Payable

Accounts payable balances as of June 30, 2020 consisted of:

	Major Governmental Funds				Total Governmental Funds
	General Fund	Building Fund	Capital Projects Fund for Blended Component Units	Nonmajor Governmental Funds	
Vendors Payable	\$ 1,345,688	\$ 2,051,730	\$ 58,927	\$ 66,911	\$ 3,523,256
Payroll and Benefits	1,728,216	13,434	-	11,861	1,753,511
LCFF Repayment	1,940,660	-	-	-	1,940,660
Special Education Services	124,288	-	-	-	124,288
Other Current Liabilities	55,064	-	-	-	55,064
Total Accounts Payable	\$ 5,193,916	\$ 2,065,164	\$ 58,927	\$ 78,772	\$ 7,396,779

J. Unearned Revenue

Unearned revenue balances as of June 30, 2020 consisted of:

	General Fund	Cafeteria Fund	Total
Federal Programs:			
Title III Immigration	\$ 18,092	\$ -	\$ 18,092
State Programs:			
Career Tech Incentive Grant	128,646	-	128,646
K-12 Strong Workforce Grant	588,017	-	588,017
Local Sources:			
Prepaid Cafeteria Meals	-	225,357	225,357
Total Unearned Revenue	\$ 734,755	\$ 225,357	\$ 960,112

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

K. Fund Balance Classifications of the Governmental Funds

Ending fund balance classifications of the governmental funds for the year ended June 30, 2020 consisted of:

	Major Governmental Funds				Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund	Special Reserve for Capital Projects	Capital Project Fund for Blended		
Nonspendable Fund Balance						
Revolving Cash	\$ 175,462	\$ -	\$ -	\$ -	\$ -	\$ 175,462
Inventory	-	-	-	-	79,036	79,036
Prepaid Expenditures	500	-	-	-	343,982	344,482
Total Nonspendable Fund Balance	175,962	-	-	-	423,018	598,980
Restricted Fund Balance						
Lottery - Instructional Materials	2,567,348	-	-	-	-	2,567,348
COVID-19 Response Funds	221,644	-	-	-	-	221,644
State School Facilities Projects	-	-	-	-	11,468	11,468
Educational Programs	537,555	-	-	-	-	537,555
Debt Service	-	-	-	-	11,356,322	11,356,322
Capital Projects	-	14,694,785	-	41,293,631	1,112,177	57,100,593
Total Restricted Fund Balance	3,326,547	14,694,785	-	41,293,631	12,479,967	71,794,930
Assigned Fund Balance						
Pupil Transportation Equipment	-	-	-	-	49,812	49,812
Capital Projects	-	-	15,757,454	-	312,498	16,069,952
Total Assigned Fund Balance	-	-	15,757,454	-	362,310	16,119,764
Unassigned Fund Balance						
For Economic Uncertainties	10,897,264	-	-	-	-	10,897,264
Unassigned Balance	8,090,887	-	-	-	-	8,090,887
Total Unassigned Fund Balance	18,988,151	-	-	-	-	18,988,151
Total Fund Balance	\$ 22,490,660	\$ 14,694,785	\$ 15,757,454	\$ 41,293,631	\$ 13,265,295	\$ 107,501,825

L. 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 financing sources.

The District participated in the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program, Series 2019 issued July 30, 2019. The notes were repaid by June 30, 2020 including interest at 4.00%. The District's share of the Tax and Revenue Anticipation Notes issued was \$20,000,000. The notes were issued to supplement cash flows of the District.

Description	Beginning Balance	Issued	Redeemed	Ending Balance
Tax Revenue Anticipation Notes	\$ -	\$20,000,000	\$20,000,000	\$ -

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

M. 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, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 348,570,227	\$ 145,285,000	\$ 137,443,012	\$ 356,412,215	\$ 6,235,928
State School Building Loans	583,909	-	326,973	256,936	256,936
Capital Leases	731,914	-	138,301	593,613	142,229
Lease Revenue Bonds	12,538,699	-	(27,329)	12,566,028	(27,329)
Special Tax Bonds	106,019,618	-	2,019,847	103,999,771	3,219,847
Net Pension Liability*	157,671,343	-	257,018	157,414,325	-
Net OPEB Obligation*	31,558,515	1,137,072	-	32,695,587	-
Compensated Absences*	1,781,947	523,117	-	2,305,064	2,305,064
Total Governmental Activities	<u>\$ 659,456,172</u>	<u>\$ 146,945,189</u>	<u>\$ 140,157,822</u>	<u>\$ 666,243,539</u>	<u>\$ 12,132,675</u>

*Other long-term liabilities

- Payments for general obligation bonds are made from the bond interest and redemption fund.
- Payments for state school building loans are made from the general fund.
- Payments for capital leases are made from the general fund.
- Payments for lease revenue bonds are made from the bond interest and redemption fund.
- Payments for special tax bonds are made from the debt service fund for blended component units.
- Payments for pension contributions are made from the general fund.
- Payments for OPEB contributions are made from the self-insurance fund.
- Payments for compensated absences are made from the general fund and the cafeteria fund.

2. General Obligation Bonds

The District's bonded debt consists of various issues of general obligation bonds that are generally callable with interest payable semiannually. Bond proceeds pay primarily for acquiring or constructing capital facilities. The District repays general obligation bonds from voter-approved property taxes.

On November 6, 2012, registered voters authorized the issuance of \$449,000,000 principal amount of general obligation bonds. The bonds were authorized to finance specific construction, acquisition and modernization projects approved by the voters, fund capitalized interest, and pay costs of issuance incurred in connection with the issuance of the Bonds. The Bonds represent a general obligation of the District, payable solely from *ad valorem* taxes for the payment of the principal and of 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). Of the total amount originally authorized, \$84,960,000 remains unissued.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

General obligation bonds at June 30, 2020 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%	08/01/38	\$ 160,000,000
2012 Series B-2 Tax Exempt	April 2015	3.00 - 4.50%	08/01/40	117,040,000
2012 Series C-2 Tax Exempt	July 2016	3.00 - 4.75%	08/01/41	62,000,000
2012 Series D-1 Taxable	May 2018	2.59 - 2.79%	08/01/20	3,100,000
2012 Series D-2 Tax Exempt	May 2018	3.00 - 4.00%	08/01/42	21,900,000
2020 Refunding Bonds	May 2020	1.87 - 2.85%	08/01/39	145,285,000
Total GO Bonds				<u>\$ 509,325,000</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2012 Series A-2 Tax Exempt	\$ 143,285,000	\$ -	\$ 129,570,000	\$ 13,715,000	\$ 1,745,000
2012 Series B-2 Tax Exempt	104,430,000	-	-	104,430,000	-
Unamortized Discount	(572,310)	-	(508,549)	(63,761)	(8,110)
Unamortized Premium	11,707,751	-	5,953,577	5,754,174	346,054
2012 Series C-2 Tax Exempt	61,205,000	-	-	61,205,000	-
Unamortized Premium	2,614,346	-	118,834	2,495,512	118,834
2012 Series D-1 Taxable	3,100,000	-	2,045,000	1,055,000	1,055,000
2012 Series D-2 Tax Exempt	21,900,000	-	225,000	21,675,000	1,035,000
Unamortized Premium	900,440	-	39,150	861,290	39,150
2020 Refunding Bonds	-	145,285,000	-	145,285,000	1,905,000
Total	<u>\$ 348,570,227</u>	<u>\$ 145,285,000</u>	<u>\$ 137,443,012</u>	<u>\$ 356,412,215</u>	<u>\$ 6,235,928</u>

The annual requirements to amortize the bonds outstanding at June 30, 2020 are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30,</u>			
2021	\$ 5,740,000	\$ 10,064,913	\$ 15,804,913
2022	6,590,000	10,842,480	17,432,480
2023	4,655,000	10,609,545	15,264,545
2024	5,240,000	10,435,249	15,675,249
2025	7,225,000	10,228,734	17,453,734
2026-2030	49,930,000	47,540,102	97,470,102
2031-2035	82,040,000	38,474,790	120,514,790
2036-2040	123,105,000	23,306,012	146,411,012
2041-2045	62,840,000	3,978,750	66,818,750
Total	<u>\$ 347,365,000</u>	<u>\$ 165,480,575</u>	<u>\$ 512,845,575</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

2020 General Obligation Refunding Bonds

In May 2020, the District issued \$145,285,000 of 2020 General Obligation Refunding Bonds. The general obligation refunding bonds bear fixed interest rates of 1.07% to 2.85% with annual maturities from August 2020 through August 2038. Interest is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2020. The proceeds of \$145,285,000 were used to partially refund \$128,250,000 of the District's outstanding 2012 Election, Series A-2 Tax Exempt General Obligation Bonds in addition to paying the costs relating to the execution and delivery of the refunding bonds as associated with the refunding plan.

The net proceeds of \$144,600,000 (after issuance costs of \$685,000) was deposited into a separate escrow fund for the partial refunding of the 2012 Election, Series A-2 Tax Exempt Bonds. The partial refunding of the 2012 Election, Series A-2 Tax Exempt Bonds will occur on the call date of August 1, 2023.

Refunding Bond Calculation of Gain/Loss on Refunding:

New Bonds: 2020 General Obligation Refunding Bonds	
Refunding: 2012 General Obligation Bonds, Series A-2	
Net Carrying Amount of Debt:	
Maturity Value of Old Debt	<u>\$ 128,250,000</u>
Reacquisition Price:	
Face Value of New Debt	<u>\$ 145,285,000</u>
Gain or (Loss) on Refunding	<u>\$ (17,035,000)</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Refunding Bond Calculation of Economic Gain/Loss:

The refunding decreased the District's total debt service payments by \$11,356,166.

Decrease in Debt Service Payments:

2020 General Obligation Refunding Bonds	\$ 187,467,009
Old Debt - 2012 General Obligation Bonds, Series A-2	<u>198,823,175</u>
Decrease in Debt Service Payments	<u><u>\$ (11,356,166)</u></u>

Present Value Used as Effective Rate Target:

Face Amount of 2020 General Obligation Refunding Bonds	\$ 145,285,000
All Costs Not Recoverable Through Escrow Rate Earnings	<u>(685,000)</u>
Present Value Used as Effective Rate Target	<u><u>\$ 144,600,000</u></u>

Economic Gain:

Present Value of Old Debt	\$ 152,103,342
Present Value of 2020 General Obligation Refunding Bonds	<u>144,600,000</u>
Calculated Economic Gain	<u><u>\$ 7,503,342</u></u>

3. Special Tax Bonds

Special Tax Bonds as of June 30, 2020 consisted of:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2008 Special Tax Bonds	05/13/08	4.00 - 5.00%	08/01/41	\$ 89,130,000
2016 Special Tax Bonds	11/07/16	3.00 - 5.00%	03/01/47	23,820,000
2018 Special Tax Bonds	09/27/18	3.50 - 5.00%	03/01/47	74,580,000
CFD 94-2 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	19,760,000
CFD 94-3 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	6,210,000
CFD 95-1 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	29,250,000
CFD 95-2 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	6,050,000
CFD 99-1 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	7,085,000
CFD 99-2 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	290,000
CFD 99-3 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	960,000
CFD 03-1 Local Obligation Bonds	09/27/18	3.50 - 5.00%	03/01/47	12,485,000
2018 Local Bonds Receivable	09/27/18	3.50 - 5.00%	03/01/47	<u>(82,090,000)</u>
Total				<u><u>\$ 187,530,000</u></u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

	Beginning Balance	Increases	Decreases	Ending Balance
2016 Special Tax Bonds	\$ 23,265,000	\$ -	\$ 420,000	\$ 22,845,000
Unamortized Premium	418,005	-	15,200	402,805
2018 Special Tax Bonds	74,580,000	-	1,300,000	73,280,000
Unamortized Premium	8,385,444	-	307,723	8,077,721
Unamortized Discount	(628,831)	-	(23,076)	(605,755)
CFD 94-2 Local Obligation Bonds	19,760,000	-	480,000	19,280,000
2018 Local Bonds Receivable	(19,760,000)	-	(480,000)	(19,280,000)
CFD 94-3 Local Obligation Bonds	6,210,000	-	125,000	6,085,000
2018 Local Bonds Receivable	(6,210,000)	-	(125,000)	(6,085,000)
CFD 95-1 Local Obligation Bonds	29,250,000	-	530,000	28,720,000
2018 Local Bonds Receivable	(29,250,000)	-	(530,000)	(28,720,000)
CFD 95-2 Local Obligation Bonds	6,050,000	-	80,000	5,970,000
2018 Local Bonds Receivable	(6,050,000)	-	(80,000)	(5,970,000)
CFD 99-1 Local Obligation Bonds	7,085,000	-	75,000	7,010,000
2018 Local Bonds Receivable	(7,085,000)	-	(75,000)	(7,010,000)
CFD 99-2 Local Obligation Bonds	290,000	-	5,000	285,000
2018 Local Bonds Receivable	(290,000)	-	(5,000)	(285,000)
CFD 99-3 Local Obligation Bonds	960,000	-	15,000	945,000
2018 Local Bonds Receivable	(960,000)	-	(15,000)	(945,000)
CFD 03-1 Local Obligation Bonds	12,485,000	-	120,000	12,365,000
2018 Local Bonds Receivable	(12,485,000)	-	(120,000)	(12,365,000)
Unamortized Premium	5,159,610	-	234,528	4,925,082
Unamortized Premium Receivable	(5,159,610)	-	(234,528)	(4,925,082)
Total	<u>\$ 106,019,618</u>	<u>\$ -</u>	<u>\$ 2,019,847</u>	<u>\$ 103,999,771</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 state 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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

2018 Special Tax Revenue Bonds – Local Obligations

The Series 2018 Bonds are payable from revenues received by the Authority as the result of the payment of debt service on the local obligations and amounts held in the funds and accounts established and held for the benefit of the Series 2018 Bonds. The debt service on each series of local obligations is paid from the proceeds of special taxes levied on the taxable property to such local obligations which are received by the District. The local obligations consist of the following eight separate series of bonds issued September 2018 by community facilities districts formed by the District: CFD 94-2 \$19,760,000, CFD 94-3 \$6,210,000, CFD 95-1 \$29,250,000, CFD 95-2 \$6,050,000, CFD 99-1 \$7,085,000, CFD 99-2 \$290,000, CFD 99-3 \$960,000, CFD 03-1 \$12,485,000. The total local obligations are being issued pursuant to the Mello-Roos Community Facilities Act and are not cross-collateralized. Special taxes from one CFD are not required to be used to cover any shortfall in the payment of debt service on the local obligation of another CFD. Interest rates on the local obligations are 3.50% to 5.00% with annual payments every March 1, beginning March 1, 2020 and through each local obligation’s maturity date.

The annual requirements to amortize the bonds outstanding at June 30, 2020 are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 2,920,000	\$ 4,376,107	\$ 7,296,107
2022	3,150,000	4,234,456	7,384,456
2023	3,295,000	4,081,457	7,376,457
2024	3,455,000	3,921,456	7,376,456
2025	3,640,000	3,753,556	7,393,556
2026-2030	21,020,000	15,889,844	36,909,844
2031-2035	25,640,000	10,294,493	35,934,493
2036-2040	18,480,000	4,840,812	23,320,812
2041-2045	10,840,000	1,900,525	12,740,525
2046-2050	3,685,000	215,163	3,900,163
Total	<u>\$ 96,125,000</u>	<u>\$ 53,507,869</u>	<u>\$ 149,632,869</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

4. Lease Revenue Bonds

Lease revenue bonds at June 30, 2020 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
Lease Revenue Bonds	05/10/10	6.46%	05/01/27	\$ 13,015,000

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Lease Revenue Bonds	\$ 12,730,000	\$ -	\$ -	\$ 12,730,000
Unamortized Discount	(191,301)	-	(27,329)	(163,972)
Total	<u>\$ 12,538,699</u>	<u>\$ -</u>	<u>\$ (27,329)</u>	<u>\$ 12,566,028</u>

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 of \$2,005,030 was paid in 2011 with remaining base rental deposits of \$1,606,227 paid annually thereafter and continuing through April 2027. Interest on the lease revenue bonds is paid annually 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.

The annual requirements to amortize the bonds outstanding at June 30, 2020 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ -	\$ 822,231	\$ 822,231
2022	-	822,231	822,231
2023	-	822,231	822,231
2024	-	822,231	822,231
2025	-	822,231	822,231
2026-2027	12,730,000	1,644,460	14,374,460
Total	<u>\$ 12,730,000</u>	<u>\$ 5,755,615</u>	<u>\$ 18,485,615</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

5. Bond Premiums

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.

Effective interest on general obligation bonds issued at a premium are as follows:

	<u>2013 Series A</u>	<u>2015 Series B</u>	<u>2016 Series C</u>
Total Interest Payments	\$ 113,607,493	\$ 88,265,753	\$ 42,624,776
Less Bond Premium	<u>(8,336,717)</u>	<u>(6,379,386)</u>	<u>(2,852,014)</u>
Net Interest Payments	<u>105,270,776</u>	<u>81,886,367</u>	<u>39,772,762</u>
PAR Amount of Bonds	160,000,000	117,040,000	62,000,000
Periods	25	25	25
Effective Interest Rate	2.63%	2.80%	2.57%
	<u>2018 Series D</u>	<u>2016 Special Tax</u>	<u>2018 Special Tax</u>
Total Interest Payments	\$ 18,093,285	\$ 18,468,936	\$ 42,888,732
Less Bond Premium	<u>(939,590)</u>	<u>(456,005)</u>	<u>(8,616,236)</u>
Net Interest Payments	<u>17,153,695</u>	<u>18,012,931</u>	<u>34,272,496</u>
PAR Amount of Bonds	25,000,000	23,820,000	74,580,000
Periods	25	30	28
Effective Interest Rate	2.74%	2.52%	1.64%

6. Bond Discounts

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

Effective interest on general obligation bonds issued at a premium are as follows:

	<u>2013</u>	<u>2008</u>	<u>2018</u>
	<u>Series A Bonds</u>	<u>Special Tax</u>	<u>Special Tax</u>
	<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>
Total Interest Payments	\$ 113,607,493	\$ 76,647,411	\$ 42,888,732
Plus Bond Discount	<u>744,000</u>	<u>1,548,428</u>	<u>646,138</u>
Net Interest Payments	<u>114,351,493</u>	<u>78,195,839</u>	<u>43,534,870</u>
PAR Amount of Bonds	160,000,000	89,130,000	74,580,000
Periods	25	34	28
Effective Interest Rate	2.86%	2.58%	2.08%

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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 part of the Career Technical Education Facilities Program in accordance with the School Facility Program Regulation Section 1859.194.

Future payment requirements are as follows:

Year Ended June 30,	Principal	Interest	Total
2021	\$ 256,936	\$ 8,612	\$ 265,548

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 was \$866,396 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.

Future payment requirements are as follows:

Year Ended June 30,	Principal	Interest	Total
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
Total	\$ 593,613	\$ 38,279	\$ 631,892

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

9. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2020 amounted to \$2,305,064. 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 \$157,671,343 and decreased by \$257,018 during the year ended June 30, 2020 for a ending net pension liability of \$157,414,325. See Note M for additional information regarding the net pension liability.

11. Total OPEB Liability

The District's beginning total OPEB liability was \$31,558,515 and increased by \$1,137,072 during the year ended June 30, 2020 for a ending total OPEB liability of \$32,695,587. See Note N for additional information regarding the net OPEB liability.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

N. 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.

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 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 Plan's provisions and benefits in effect at June 30, 2020 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	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, 2020)	10.250%	10.205%
Required Employer Contribution Rates (at June 30, 2020)	17.100%	17.100%
Required State Contribution Rates (at June 30, 2020)	10.328%	10.328%

*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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

	CalPERS	
	Before Jan. 1, 2013	After Jan. 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62**
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1 - 2.5%	1.0 - 2.5%*
Required Employee Contribution Rates (at June 30, 2020)	7.000%	7.000%
Required Employer Contribution Rates (at June 30, 2020)	19.721%	19.721%

c. Contributions

CalSTRS

For the fiscal year ended June 30, 2020 (measurement date June 30, 2019), California Education Code §22950 requires members to contribute monthly to the system 10.205% (if hired on or after January 1, 2013) or 10.25% (if hired before 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 17.10% of creditable compensation for the fiscal year ended June 30, 2020. Rates are defined in Education Code §22950.5 through the fiscal year ending June 30, 2021. Beginning in the fiscal year ending on 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.

CalPERS

California Public Employees' Retirement Law §20814(c) 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, 2020 (measurement date June 30, 2019), the employee contribution rate was 7.00% and the employer contribution rate was 19.721% of covered payroll.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

On Behalf Payments

Consistent with California Education Code §22955.1, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the fiscal year ended June 30, 2020 (measurement date June 30, 2019) the State contributed 10.328% of salaries creditable to CalSTRS. Consistent with the requirements of generally accepted accounting principles, 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 States 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 past three fiscal years are as follows:

CalSTRS			
Year Ended	On Behalf Contribution	On Behalf Contribution	On Behalf Pension
June 30,	Rate	Amount	Expense
2018	8.292%	\$ 5,642,478	\$ 2,449,240
2019	15.643%	10,833,090	(2,053,391)
2020	10.328%	7,450,363	2,355,141

CalPERS			
Year Ended	On Behalf Contribution	On Behalf Contribution	On Behalf Pension
June 30,	Rate	Amount	Expense
2019	6.940%	\$ 1,367,933	-

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 and \$904 Million to CalPERS during the 2018-19 fiscal year in order to reduce employer contribution rates in 2019-20 and 2020-21. In addition, the State contributed an additional \$1.1 Billion to CalSTRS during the 2019-20 fiscal year as a continuing settlement associated with SB90. As a result, on behalf contributions for the years ended June 30, 2019 and June 30, 2020 are not comparable to the year June 30, 2018 as presented.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

d. Contributions Recognized

For the fiscal year ended June 30, 2020 (measurement period June 30, 2019), the contributions recognized for each plan were:

	Fund Financial Statements (Current Financial Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 12,335,516	\$ 4,220,232	\$ 16,555,748
Contributions - State On Behalf Payments	7,450,363	-	7,450,363
Total Contributions	<u>\$ 19,785,879</u>	<u>\$ 4,220,232</u>	<u>\$ 24,006,111</u>

	Government-Wide Financial Statements (Economic Resources Measurement Focus)		
	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 9,818,820	\$ 3,099,948	\$ 12,918,768
Contributions - State On Behalf Payments	7,450,363	-	7,450,363
Total Contributions	<u>\$ 17,269,183</u>	<u>\$ 3,099,948</u>	<u>\$ 20,369,131</u>

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

As of June 30, 2019 (measurement date) the District reported net pension liabilities for its proportionate share of the net pension liability of each plan as follows:

	Proportionate Share of the Net Pension Liability
CalSTRS	\$ 116,366,979
CalPERS	<u>41,047,346</u>
Total	<u>\$ 157,414,325</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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, 2019. The total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to measurement date June 30, 2019 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, 2019 and June 30, 2020 were as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share*	Total For District Employees	District's Proportionate Share
Proportion June 30, 2019	0.1281%	0.0703%	0.1984%	0.1497%
Proportion June 30, 2020	0.1288%	0.0731%	0.2020%	0.1408%
Change in Proportion	0.0007%	0.0028%	0.0036%	-0.0089%

*Represents State’s Proportionate Share on behalf of District employees.

a. Pension Expense

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ (1,390,698)	\$ 1,133,680	\$ (257,018)
State On Behalf Pension Expense	2,355,141	-	2,355,141
Employer Contributions to Pension Expense	12,335,516	4,220,232	16,555,748
(Increase) Decrease in Deferred Outflows of Resources	5,325,404	1,015,887	6,341,291
Increase (Decrease) in Deferred Inflows of Resources	(3,882,036)	1,886,749	(1,995,287)
Total Pension Expense	\$ 14,743,327	\$ 8,256,548	\$ 22,999,875

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

b. Deferred Outflows and Inflows of Resources

At June 30, 2020, 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	\$ 12,335,516	\$ 4,220,232	\$ 16,555,748
Differences between actual and expected experience	247,838	3,694,580	3,942,418
Changes in assumptions	10,346,269	3,308,300	13,654,569
Changes in employer's proportionate share	3,446,678	515,385	3,962,063
Total Deferred Outflows of Resources	<u>\$ 26,376,301</u>	<u>\$ 11,738,497</u>	<u>\$ 38,114,798</u>

	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Differences between actual and expected experience	\$ (2,123,055)	\$ -	\$ (2,123,055)
Changes in employer's proportionate share	(709,693)	(2,813,907)	(3,523,600)
Net difference between projected and actual earnings	(7,592,824)	(467,483)	(8,060,307)
Total Deferred Inflows of Resources	<u>\$ (10,425,572)</u>	<u>\$ (3,281,390)</u>	<u>\$ (13,706,962)</u>

Pension contributions made subsequent to the 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	
2021	\$ 19,249,444	\$ 7,416,413	\$ (4,223,126)	\$ (394,410)	\$ 22,048,321
2022	6,740,085	2,844,558	(4,227,030)	(1,614,449)	3,743,164
2023	193,387	1,083,509	(1,394,357)	(908,276)	(1,025,737)
2024	193,385	394,017	(157,050)	(364,255)	66,097
2025	-	-	(424,011)	-	(424,011)
Thereafter	-	-	2	-	2
Total	<u>\$ 26,376,301</u>	<u>\$ 11,738,497</u>	<u>\$ (10,425,572)</u>	<u>\$ (3,281,390)</u>	<u>\$ 24,407,836</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

c. Actuarial Assumptions

Total pension liabilities for the fiscal year ended June 30, 2020 were based on actuarial valuations determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Fiscal Year	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2019	June 30, 2019
Valuation Date	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation	2.75%	2.50%
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) tables 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 rates assumed the contributions from the 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 Discount bond rate calculations is not necessary for either plan. The stress test results are presented in detailed reports that can be obtained from CalPERS and CalSTRS respective websites.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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.

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 valuation 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 with an initial expected completion date of 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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using 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%	4.80%
Fixed Income	12.00%	1.30%
Real Estate	13.00%	3.60%
Private Equity	13.00%	6.30%
Risk Mitigating Strategies	9.00%	1.80%
Inflation Sensitive	4.00%	3.30%
Cash/Liquidity	2.00%	-0.40%

*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	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

*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% is used for this period.

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

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

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	\$ 173,463,845	\$ 58,112,390
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 116,366,979	\$ 41,047,346
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 72,773,836	\$ 24,815,220

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

3. Total Pension Liability, Pension Plan Fiduciary Net Position and Net Pension Liability

CalSTRS

	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, 2019 (Previously Reported)	\$ 628,546,649	\$ 446,185,706	\$ 182,360,943	\$ 64,603,266	\$ 117,757,677
Changes for the year:					
CalSTRS Auditor Adjustment	-	(3,674)	3,674	1,330	2,344
Change in prop. share	11,220,257	7,964,911	3,255,346	2,598,212	657,134
Service cost	14,248,349	-	14,248,349	5,158,545	9,089,804
Interest	45,356,401	-	45,356,401	16,421,065	28,935,336
Difference between expected and actual experience	(3,730,220)	-	(3,730,220)	(1,350,508)	(2,379,712)
Change in benefits	64,628	-	64,628	23,398	41,230
Contributions:					
Employer	-	11,399,632	(11,399,632)	(4,127,181)	(7,272,451)
Employee	-	7,367,535	(7,367,535)	(2,667,380)	(4,700,155)
State On Behalf	-	10,774,337	(10,774,337)	(3,900,797)	(6,873,540)
Net investment income	-	30,087,813	(30,087,813)	(10,893,147)	(19,194,666)
Other income	-	257,708	(257,708)	(93,302)	(164,406)
Benefit payments, including refunds of employee contributions	(30,891,914)	(30,891,914)	-	-	-
Administrative expenses	-	(512,886)	512,886	185,688	327,198
Borrowing costs	-	(212,677)	212,677	76,999	135,678
Other expenses	-	(8,634)	8,634	3,126	5,508
Net changes	<u>36,267,501</u>	<u>36,222,151</u>	<u>45,350</u>	<u>1,436,048</u>	<u>(1,390,698)</u>
Balance at June 30, 2020	<u>\$ 664,814,150</u>	<u>\$ 482,407,857</u>	<u>\$ 182,406,293</u>	<u>\$ 66,039,314</u>	<u>\$ 116,366,979</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

CalPERS

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2019 (Previously Reported)	\$ 136,910,890	\$ 96,997,223	\$ 39,913,667
Changes for the year:			
Change in prop. share	(8,097,805)	(5,737,050)	(2,360,755)
Service cost	3,136,266	-	3,136,266
Interest	9,244,221	-	9,244,221
Difference between expected and actual experience	1,970,093	-	1,970,093
Change in assumptions	-	-	-
Contributions:			
Employer	-	3,560,099	(3,560,099)
Employee	-	1,428,237	(1,428,237)
Plan to plan res. movement	-	428	(428)
Net Investment income	-	5,932,183	(5,932,183)
Benefit payments, including refunds of employee contributions	(6,123,001)	(6,123,001)	-
Administrative expenses	-	(65,012)	65,012
Other expenses	-	211	(211)
Net changes	<u>129,774</u>	<u>(1,003,905)</u>	<u>1,133,679</u>
Balance at June 30, 2020	<u>\$ 137,040,664</u>	<u>\$ 95,993,318</u>	<u>\$ 41,047,346</u>

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports available on their respective websites.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

O. Postemployment Benefits Other than Pension Benefits (OPEB)

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 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.

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.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Employees Covered by Benefit Terms

At measurement date, June 30, 2020, Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	75
Inactive plan members entitled to but not yet receiving benefits	0
Active plan members	1,015
	<u>1,090</u>

2. Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Fiscal Year	July 1 st to June 30 th
Measurement Date	June 30, 2019
Funding Policy	Pay-as-you-go
Discount Rate	3.50% per annum
Inflation	2.55% per annum
Salary Increases	2.75% 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 valuation were based on the results of CalPERS actuarial experience study for the period July 1, 1997 to June 30, 2011 and the CalSTRS experience study for the period July 1, 2010 to June 30, 2015.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2019	\$ 31,558,515
Changes for the year:	
Interest	1,167,457
Changes of assumptions	(529,249)
Benefit payments, including refunds of member contributions	(1,228,879)
Differences between expected and actual experience	(684,094)
Service Cost	<u>2,411,837</u>
Net change	<u>1,137,072</u>
Balance at June 30, 2020	<u>\$ 32,695,587</u>

Sensitivity of the net OPEB liability to changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB 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 discount rate:

	1% Decrease <u>(2.50%)</u>	Valuation Discount Rate <u>(3.50%)</u>	1% Increase <u>(4.50%)</u>
Net OPEB Liability	\$ 35,248,960	\$ 32,695,587	\$ 30,296,111

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Sensitivity of the net OPEB liability to changes in the health care cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trends Rate</u>	<u>1% Increase</u>
	5.50%	6.50%	7.50%
	Decreasing to	Decreasing to	Decreasing to
	<u>4.00%</u>	<u>5.00%</u>	<u>6.00%</u>
Net OPEB Liability	\$ 29,720,451	\$ 32,695,587	\$ 35,515,725

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$3,288,568. At June 30, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions made subsequent to measurement date	\$ 1,231,330	\$ -
Changes of assumptions	-	(1,519,799)
Differences between expected and actuarial experience in measurement of total OPEB	<u>-</u>	<u>(615,685)</u>
Total	<u>\$ 1,231,330</u>	<u>\$ (2,135,484)</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Effect on OPEB Expense
2021	\$ 1,231,330	\$ (290,726)	\$ 940,604
2022	-	(290,726)	(290,726)
2022	-	(290,726)	(290,726)
2023	-	(290,726)	(290,726)
2024	-	(290,726)	(290,726)
Thereafter	-	(681,854)	(681,854)
Total	<u>\$ 1,231,330</u>	<u>\$ (2,135,484)</u>	<u>\$ (904,154)</u>

Payables to the OPEB Plan

At June 30, 2020, the District did not have any payables to the OPEB plan outstanding.

P. Risk Management

The District is exposed to risk of losses due to:

- Torts,
- Theft of, damage to, or destruction of assets,
- Business interruption,
- Errors or omissions,
- Job related illness or injuries to employees,
- Natural disasters,
- 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, risk transfer to and from an insurer, and risk transfer to a non-insurer.

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.

There have been no significant changes in property and liability or workers compensation coverage during the current fiscal year.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

Q. Participation in Joint Powers Authorities

The District is a member of three joint powers agreements (JPA) entities, the San Diego County Schools Risk Management (SDCSRM) and the San Diego County Schools Fringe Benefits Consortium (SDCSFBC) for the operation of a common risk management and insurance programs for property and liability coverage, workers compensation, and other employee benefits. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

R. Commitments and Contingencies

1. State and Federal Allowances, Awards, and Grants

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

2. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District as of June 30, 2020.

3. Construction Commitments

As of June 30, 2020, the District had the following commitments with respect to unfinished capital projects:

	<u>Commitment</u>	<u>Expected Date of Completion*</u>	<u>Percentage Complete</u>
Construction in Process:			
New Building P Phase 2 Modernization - Diegueno	\$ 9,779,386	08/31/20	89.1%
Culinary Arts Improvements - La Costa Canyon	1,447,716	10/31/20	48.0%
Campus Reconstruction - Sunset High School/Coast	22,281,466	10/31/20	92.7%

*Expected date of completion subject to change

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

S. Deferred Outflows of Resources

The District issued refunding bonds in 2020 and as a result of the calculated gain or loss, a loss on refunding in the amount of \$17,035,000 was recognized as a deferred outflow of resources. The loss on refunding will be amortized over sixteen years based on the debt service of the new refunding bonds.

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the pension plan measurement date and other items as outlined in the GASB pronouncement have been recorded as deferred outflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2020 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Refunding Loss - 2020 Bonds	\$ -	\$ 17,035,000	\$ 851,750	\$ 16,183,250
Pension Related				
CalSTRS	31,701,705	12,992,651	18,318,055	26,376,301
CalPERS	12,754,384	6,190,325	7,206,212	11,738,497
OPEB Related	924,940	1,231,330	924,940	1,231,330
Total Deferred Outflows of Resources	<u>\$ 45,381,029</u>	<u>\$ 37,449,306</u>	<u>\$ 27,300,957</u>	<u>\$ 55,529,378</u>

Future amortization of deferred outflows is as follows:

Year Ending June 30,	Refunding Losses	Pension Related	OPEB Related	Total
2021	\$ 851,750	\$ 26,665,857	\$ 1,231,330	\$ 28,748,937
2022	851,750	9,584,643	-	10,436,393
2023	851,750	1,276,896	-	2,128,646
2024	851,750	587,402	-	1,439,152
2025	851,750	-	-	851,750
Thereafter	11,924,500	-	-	11,924,500
Total	<u>\$ 16,183,250</u>	<u>\$ 38,114,798</u>	<u>\$ 1,231,330</u>	<u>\$ 55,529,378</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

T. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, items as outlined in the GASB statement have been recorded as deferred inflows of resources.

In accordance with GASB Statement No. 75 certain items related to OPEB as identified in the GASB statement are recorded as deferred inflows of resources.

A summary of the deferred inflows of resources as of June 30, 2020 is as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance
Pension Related				
CalSTRS	\$ 14,307,608	\$ 1,044,909	\$ 4,926,945	\$ 10,425,572
CalPERS	1,394,641	1,821,268	(65,481)	3,281,390
OPEB Related	1,212,867	1,092,009	169,392	2,135,484
Total Deferred Inflows of Resources	\$ 16,915,116	\$ 3,958,186	\$ 5,030,856	\$ 15,842,446

Future amortization of deferred inflows is as follows:

Year Ending June 30,	Pension Related	OPEB Related	Total
2021	\$ 4,617,536	\$ 290,726	\$ 4,908,262
2022	5,841,479	290,726	6,132,205
2023	2,302,633	290,726	2,593,359
2024	521,305	290,726	812,031
2025	424,009	290,726	714,735
Thereafter	-	681,854	681,854
Total	\$ 13,706,962	\$ 2,135,484	\$ 15,842,446

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

U. Adjustment to Beginning Net Position

During the fiscal year ended June 30, 2019, the District inadvertently overstated work in progress by \$14,552,695 due to a posting error. The amount was part of the ending balance at year end but was coded to additions to work in progress in error. In addition \$461,496 was adjusted to correct prior year accumulated depreciation miscalculations. Finally, the District inadvertently left deferred outflows of resources and deferred inflows of resources related to OPEB liability off of the self-insurance fund balance sheet.

A summary of adjustments to beginning balance are as follows:

	<u>Governmental Activities</u>	<u>Self Insurance Fund</u>
Beginning Net Position as Reported in June 30, 2019 Audit Report	\$ (42,869,269)	\$ (30,977,829)
Adjustments to Beginning Balance		
Correction to Work in Progress Overstated in Prior Year	(14,552,695)	-
Adjustments to Accumulated Depreciation	(461,496)	-
Adjustments to Deferred Outflows of Resources	-	924,940
Adjustments to Deferred Inflows of Resources	-	(1,212,867)
Beginning Net Position, as Restated	<u>\$ (57,883,460)</u>	<u>\$ (31,265,756)</u>

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

V. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement 84, Fiduciary Activities	01/2017	2020-21
GASB Statement 87, Leases	06/2017	2021-22
GASB Statement 89, Accounting for Interest Cost Incurred before the End of a Construction Period	06/2018	2021-22
GASB Statement 90, Majority Equity Interest – an amendment of GASB Statements 14 and 61	08/2018	2020-21
GASB Statement 91, Conduit Debt Obligations	05/2019	2022-23
GASB Statement 92, Omnibus 2020	01/2020	2021-22
GASB Statement 93, Replacement of Interbank Offered Rates	03/2020	2020-21
GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements	03/2020	2022-23
GASB Statement 96, Subscription-Based Information Technology Arrangements	05/2020	2022-23
GASB Statement 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements 14, 84 and supersession of GASB Statement 32	06/2020	2021-22
GASB Implementation Guide No. 2019-1, Implementation Guidance Update – 2019	04/2019	2020-21
GASB Implementation Guide No. 2019-2, Fiduciary Activities	06/2019	2020-21
GASB Implementation Guide No. 2019-3, Leases	08/2019	2021-22
GASB Implementation Guide No. 2020-1, Implementation Guidance Update – 2020	04/2020	2021-22

The effects of the upcoming guidance and pronouncements on the District's financial statements has not yet been determined.

San Dieguito Union High School District

Notes to the Financial Statements, Continued

June 30, 2020

W. COVID-19 Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the San Dieguito Union High School District from March 16, 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses can be re-opened. At this point in time the San Dieguito Union High School District campuses remain closed until San Diego County meets the benchmark requirements.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. The San Dieguito Union High School District has established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California school districts are eligible for these funds. Due to timing of the grant disbursements, the San Dieguito Union High School District did not expend any of the funds in the 2019-20 fiscal year. The funds remain available for the 2020-21 fiscal year. Additionally, for the 2019-20 fiscal year, the state placed all school districts in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen at amounts provided in 2019-20 for all California school districts, with adjustments based on the Governor's budget. The District has established their 2020-21 budget with this in consideration.

X. Subsequent Events

Issuance of Tax Revenue Anticipation Notes

On August 25, 2020 The District issued \$11,000,000 in Tax Revenue Anticipation Notes (TRANs) as a part of the County of San Diego and San Diego County School Districts Tax and Revenue Anticipation Note Program, Series 2020. The TRANs bear interest of 3.00% with principal and interest due February 1, 2021. The TRANs were issued to supplement cash flows.

Required Supplementary Information

San Dieguito Union High School District

Budgetary Comparison Schedule – General Fund

For the Year Ended June 30, 2020

	Budgeted Amounts			Variance to Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
LCFF Sources				
State Apportionment	\$ 1,205,263	\$ 1,209,335	\$ 1,549,718	\$ 340,383
Education Protection Account	2,410,526	2,418,670	2,540,680	122,010
Property Taxes	116,910,554	117,305,497	116,936,815	(368,682)
Federal Revenue	3,829,292	4,043,890	4,334,801	290,911
Other State Revenue	11,225,862	11,689,509	13,155,012	1,465,503
Interest Income	1,020,600	1,120,600	1,173,867	53,267
Other Local Revenue	6,834,567	8,847,553	9,653,523	805,970
Total Revenues	<u>143,436,664</u>	<u>146,635,054</u>	<u>149,344,416</u>	<u>2,709,362</u>
Expenditures				
Current Expenditures:				
Certificated Salaries	71,366,368	74,200,218	73,831,222	368,996
Classified Salaries	20,868,600	21,367,090	21,260,061	107,029
Employee Benefits	34,965,729	34,895,735	36,278,045	(1,382,310)
Books and Supplies	3,432,751	4,002,817	3,024,477	978,340
Services and Other Operating	14,462,125	15,351,692	14,462,408	889,284
Other Outgo	451,214	500,345	694,571	(194,226)
Transfers of Indirect Costs	(108,000)	(107,529)	(94,629)	(12,900)
Capital Outlay	57,000	410,244	351,515	58,729
Debt Service				
Principal	899,915	900,002	893,640	6,362
Interest	845,797	845,880	840,182	5,698
Total Expenditures	<u>147,241,499</u>	<u>152,366,494</u>	<u>151,541,492</u>	<u>825,002</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,804,835)</u>	<u>(5,731,440)</u>	<u>(2,197,076)</u>	<u>3,534,364</u>
Other Financing Sources (Uses)				
Interfund Transfers In	765,589	765,589	768,931	3,342
Interfund Transfers Out	(395,640)	(444,112)	(625,826)	(181,714)
Net Financing Sources (Uses)	<u>369,949</u>	<u>321,477</u>	<u>143,105</u>	<u>(178,372)</u>
Net Change in Fund Balance	(3,434,886)	(5,409,963)	(2,053,971)	3,355,992
Fund Balance - Beginning of Year	<u>18,212,388</u>	<u>18,212,388</u>	<u>18,212,388</u>	-
Fund Balance - End of Year	<u>\$ 14,777,502</u>	<u>\$ 12,802,425</u>	<u>\$ 16,158,417</u>	<u>\$ 3,355,992</u>

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 - CalSTRS

Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)	0.1288%	0.1281%	0.1294%	0.1209%	0.1196%	0.1263%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$116,366,979	\$117,757,677	\$119,674,988	\$ 97,797,306	\$ 80,535,333	\$ 73,782,939	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	66,039,313	65,006,215	68,093,206	62,153,969	46,567,277	37,220,169	N/A	N/A	N/A	N/A
Total	<u>\$182,406,292</u>	<u>\$182,763,892</u>	<u>\$187,768,194</u>	<u>\$159,951,275</u>	<u>\$127,102,610</u>	<u>\$111,003,108</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
District's covered payroll**	68,044,491	68,421,216	68,421,216	60,074,753	55,280,293	55,947,164	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	171.02%	172.11%	174.91%	162.79%	145.69%	131.88%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

See Accompanying Notes to Required Supplementary Information

San Dieguito Union High School District
 Schedule of the District's Contributions - CalSTRS
 Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 12,335,516	\$ 11,274,453	\$ 9,818,820	\$ 8,607,389	\$ 6,446,021	\$ 4,908,890	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(12,335,516)	(11,274,453)	(9,818,820)	(8,607,389)	(6,446,021)	(4,908,890)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 72,137,520	\$ 69,253,397	\$ 68,044,491	\$ 68,421,216	\$ 60,074,753	\$ 55,280,293	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

San Dieguito Union High School District

Schedule of the District's Proportionate Share of the Net Pension Liability – CalPERS

Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District's proportion of the net pension liability (asset)	0.1408%	0.1497%	0.1562%	0.1525%	0.1448%	0.1476%	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 41,047,346	\$ 39,913,666	\$ 37,278,559	\$ 30,126,345	\$ 21,336,448	\$ 16,750,628	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 19,710,497	\$ 19,959,745	\$ 20,056,300	\$ 18,471,840	\$ 16,097,264	\$ 15,514,272	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	208.25%	199.97%	185.87%	163.09%	132.55%	107.97%	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on measurement date, as such covered payroll represented for each fiscal year is the covered payroll from the prior year as identified on the schedule of contributions.

See Accompanying Notes to Required Supplementary Information

San Dieguito Union High School District
 Schedule of the District's Contributions - CalPERS
 Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 4,220,232	\$ 3,560,110	\$ 3,099,948	\$ 2,785,419	\$ 2,188,359	\$ 1,894,809	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(4,220,232)	(3,560,110)	(3,099,948)	(2,785,419)	(2,188,359)	(1,894,809)	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A	N/A	N/A
District's covered payroll**	\$ 21,399,686	\$ 19,710,497	\$ 19,959,745	\$ 20,056,300	\$ 18,471,840	\$ 16,097,264	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**Covered payroll on this schedule is based on the fiscal year.

San Dieguito Union High School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios – SDUHSD Retiree Health Benefit Plan Last Ten Fiscal Years*

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total OPEB liability:										
Service cost	\$ 2,411,837	\$ 2,379,289	\$ 2,524,714	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest	1,167,457	1,062,707	863,398	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
Differences between expected and actual experience	(684,094)	-	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Changes of assumptions	(529,249)	(244,107)	(1,280,421)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Benefit payments	(1,228,879)	(1,032,339)	(969,332)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net change in total OPEB liability	1,137,072	2,165,550	1,138,359	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - beginning	31,558,515	29,392,965	28,254,606	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total OPEB liability - ending	<u>\$ 32,695,587</u>	<u>\$ 31,558,515</u>	<u>\$ 29,392,965</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covered payroll	85,698,581	54,295,000	51,854,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's OPEB liability as a percentage of covered payroll	38.15%	58.12%	56.68%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

San Dieguito Union High School District

Notes to Required Supplementary Information
For the Year Ended June 30, 2020

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 - Basic Financial Statements Ending Fund Balance	\$ 22,490,660
Less Fund 17 Fund Balance	<u>(6,332,243)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u><u>\$ 16,158,417</u></u>
General Fund - Basic Financial Statements Net Change in Fund Balance	\$ (1,941,186)
Less Fund 17 Net Change in Fund Balance	<u>(112,785)</u>
General Fund - Budgetary Comparison Schedule Net Change in Fund Balance	<u><u>\$ (2,053,971)</u></u>

Excess of Expenditures Over Appropriations

As of June 30, 2020, the District’s expenditures which exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
General Fund:		
Employee Benefits	\$ 1,382,310	The District underestimated employee benefit increases and STRS on-behalf increase.
Other Outgo	194,226	The District underestimated other outgo costs associated with bond issuance
Transfers of Indirect Costs	12,900	The District underestimated the transfers of indirect costs to other sources.

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.

San Dieguito Union High School District

Notes to Required Supplementary Information, Continued

For the Year Ended June 30, 2020

Schedule of District's Proportionate Share – CalSTRS

1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
2. Changes in Assumptions: There were no changes to assumptions in 2015, 2016, 2017, 2019 and 2020. In 2018 there was a change in discount rate from 7.60% to 7.10%.

Schedule of District's Contributions – CalSTRS

The total pension liability for California State Teachers' Retirement System (CalSTRS) was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2013, 2014, 2015, 2016, 2017 and 2018 and rolling forward the total pension liabilities to the June 30, 2014, 2015, 2016, 2017, 2018 and 2019 (measurement dates). In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

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 Increases	2.00% Simple	2.00% Simple	2.00% Simple

Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/20
Experience Study	07/01/06 - 06/30/15	07/01/06 - 06/30/15	07/01/06 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.10%	7.10%	7.10%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.50%	3.50%	3.50%
Post-retirement Benefit Increases	2.00% Simple	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 the CalSTRS website.

San Dieguito Union High School District

Notes to Required Supplementary Information, Continued
For the Year Ended June 30, 2020

Schedule of District's Proportionate Share – CalPERS

1. Benefit Changes: There were no changes to benefits in 2015, 2016, 2017, 2018, 2019 and 2020.
2. Changes in Assumptions. There were no changes in assumptions in 2015, 2017, and 2020. In 2016 the discount rate was changed from 7.50% 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 published December 2017. There were no changes to the discount rate in this period.

Schedule of District's Contributions – CalPERS

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

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 Increases	2.00% Simple	2.00% Simple	2.00% Simple
Reporting Period	June 30, 2018	June 30, 2019	June 30, 2020
Measurement Date	06/30/17	06/30/18	06/30/19
Valuation Date	06/30/16	06/30/17	06/30/18
Experience Study	07/01/97 - 06/30/11	07/01/97 - 06/30/15	07/01/97 - 06/30/15
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.15%	7.50%	7.50%
Consumer Price Inflation	2.75%	2.50%	2.50%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the December 2017 experience study report (based on demographic data from 1997 to 2015) available on the CalPERS website.

San Dieguito Union High School District
Notes to Required Supplementary Information, Continued
For the Year Ended June 30, 2020

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

- 1) **Benefit Changes:** In 2019 the District made changes to benefit terms consistent with bargaining agreements. There have been no additional changes to benefits in periods being reported.
- 2) **Changes in Assumptions:** In 2018 there were no changes in assumptions. In 2019 the discount rate changed from 3.40% to 3.50% based on a change in the bond buyer 20 bond index rate. There were no changes in assumptions in 2020.
- 3) The following are the discount rates used for each period:

<u>Year</u>	<u>Discount Rate</u>
2018	3.40%
2019	3.50%
2020	3.50%

Combining Statements as Supplementary Information

San Dieguito Union High School District

Combining Balance Sheet – Nonmajor Governmental Funds

June 30, 2020

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Cash in County Treasury	\$ 197,511	\$ 1,405,774	\$ 11,356,322	\$ 12,959,607
Cash on Hand and in Banks	13,103	-	-	13,103
Accounts Receivable	45,339	124,077	-	169,416
Due from Other Funds	542,709	-	-	542,709
Stores Inventories	79,037	-	-	79,037
Prepaid Expenditures	-	343,982	-	343,982
Total Assets	<u>\$ 877,699</u>	<u>\$ 1,873,833</u>	<u>\$ 11,356,322</u>	<u>\$ 14,107,854</u>
Liabilities and Fund Balance:				
Liabilities:				
Accounts Payable	\$ 20,295	\$ 58,477	\$ -	\$ 78,772
Due to Other Funds	503,199	35,231	-	538,430
Unearned Revenue	225,357	-	-	225,357
Total Liabilities	<u>748,851</u>	<u>93,708</u>	<u>-</u>	<u>842,559</u>
Fund Balance:				
Nonspendable	79,036	343,982	-	423,018
Restricted	-	1,123,645	11,356,322	12,479,967
Assigned	49,812	312,498	-	362,310
Total Fund Balance	<u>128,848</u>	<u>1,780,125</u>	<u>11,356,322</u>	<u>13,265,295</u>
Total Liabilities and Fund Balances	<u>\$ 877,699</u>	<u>\$ 1,873,833</u>	<u>\$ 11,356,322</u>	<u>\$ 14,107,854</u>

San Dieguito Union High School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ 16,646,433	\$ 16,646,433
Federal Revenue	431,972	-	-	431,972
Other State Revenue	27,924	15,631,966	64,493	15,724,383
Interest	7,263	42,687	189,654	239,604
Other Local Revenue	1,586,055	1,237,330	975	2,824,360
Total Revenues	<u>\$ 2,053,214</u>	<u>\$ 16,911,983</u>	<u>\$ 16,901,555</u>	<u>\$ 35,866,752</u>
Expenditures				
Current Expenditures:				
Instruction	-	-	-	-
Instruction - Related Services	-	-	-	-
Pupil Services	2,569,976	-	-	2,569,976
General Administration	94,629	40,048	-	134,677
Plant Services	-	482,980	-	482,980
Capital Outlay	-	339,706	-	339,706
Debt Service:				
Principal	-	326,973	5,310,000	5,636,973
Interest	-	17,009	18,711,869	18,728,878
Total Expenditures	<u>2,664,605</u>	<u>1,206,716</u>	<u>24,021,869</u>	<u>27,893,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(611,391)</u>	<u>15,705,267</u>	<u>(7,120,314)</u>	<u>7,973,562</u>
Other Financing Sources (Uses):				
Transfers In	576,077	-	7,387,739	7,963,816
Transfers Out	<u>(3,341)</u>	<u>(15,631,623)</u>	<u>-</u>	<u>(15,634,964)</u>
Total Other Financing Sources (Uses)	<u>572,736</u>	<u>(15,631,623)</u>	<u>7,387,739</u>	<u>(7,671,148)</u>
Net Change in Fund Balance	(38,655)	73,644	267,425	302,414
Fund Balance, Beginning of Year	<u>167,503</u>	<u>1,706,481</u>	<u>11,088,897</u>	<u>12,962,881</u>
Fund Balance, End of Year	<u>\$ 128,848</u>	<u>\$ 1,780,125</u>	<u>\$ 11,356,322</u>	<u>\$ 13,265,295</u>

San Dieguito Union High School District

Combining Balance Sheet – Nonmajor Special Revenue Funds

June 30, 2020

	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Fund	Total Nonmajor Special Revenue Funds
Assets					
Cash in County Treasury	\$ -	\$ 147,906	\$ -	\$ 49,605	\$ 197,511
Cash on Hand and in Banks	-	13,103	-	-	13,103
Accounts Receivable	-	45,132	-	207	45,339
Due from Other Funds	-	542,690	19	-	542,709
Stores Inventories	-	79,037	-	-	79,037
Total Assets	\$ -	\$ 827,868	\$ 19	\$ 49,812	\$ 877,699
Liabilities and Fund Balance:					
Liabilities:					
Accounts Payable	\$ -	\$ 20,295	\$ -	\$ -	\$ 20,295
Due to Other Funds	-	503,180	19	-	503,199
Unearned Revenue	-	225,357	-	-	225,357
Total Liabilities	-	748,832	19	-	748,851
Fund Balance:					
Nonspendable	-	79,036	-	-	79,036
Assigned	-	-	-	49,812	49,812
Total Fund Balance	-	79,036	-	49,812	128,848
Total Liabilities and Fund Balances	\$ -	\$ 827,868	\$ 19	\$ 49,812	\$ 877,699

San Dieguito Union High School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds June 30, 2020

	Adult Education Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Fund	Total Nonmajor Special Revenue Funds
Revenues					
Federal Revenue	\$ -	\$ 431,972	\$ -	\$ -	\$ 431,972
Other State Revenue	-	27,924	-	-	27,924
Interest	-	6,281	-	982	7,263
Other Local Revenue	-	1,586,055	-	-	1,586,055
Total Revenues	<u>\$ -</u>	<u>\$ 2,052,232</u>	<u>\$ -</u>	<u>\$ 982</u>	<u>\$ 2,053,214</u>
Expenditures					
Current Expenditures:					
Pupil Services	-	2,569,976	-	-	2,569,976
General Administration	-	94,629	-	-	94,629
Total Expenditures	<u>-</u>	<u>2,664,605</u>	<u>-</u>	<u>-</u>	<u>2,664,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(612,373)</u>	<u>-</u>	<u>982</u>	<u>(611,391)</u>
Other Financing Sources (Uses):					
Transfers In	-	576,077	-	-	576,077
Transfers Out	<u>(8)</u>	<u>-</u>	<u>(3,333)</u>	<u>-</u>	<u>(3,341)</u>
Total Other Financing Sources (Uses)	<u>(8)</u>	<u>576,077</u>	<u>(3,333)</u>	<u>-</u>	<u>572,736</u>
Net Change in Fund Balance	(8)	(36,296)	(3,333)	982	(38,655)
Fund Balance, Beginning of Year	8	115,332	3,333	48,830	167,503
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 79,036</u>	<u>\$ -</u>	<u>\$ 49,812</u>	<u>\$ 128,848</u>

San Dieguito Union High School District

Combining Balance Sheet – Nonmajor Capital Projects Funds

June 30, 2020

	Capital Facilities Fund	County School Facilities Fund	Total Nonmajor Capital Projects Funds
Assets			
Cash in County Treasury	\$ 1,394,320	\$ 11,454	\$ 1,405,774
Accounts Receivable	124,063	14	124,077
Prepaid Expenditures	343,982	-	343,982
Total Assets	\$ 1,862,365	\$ 11,468	\$ 1,873,833
Liabilities and Fund Balance:			
Liabilities:			
Accounts Payable	\$ 58,477	\$ -	\$ 58,477
Due to Other Funds	35,231	-	35,231
Total Liabilities	93,708	-	93,708
Fund Balance:			
Nonspendable	343,982	-	343,982
Restricted	1,112,177	11,468	1,123,645
Assigned	312,498	-	312,498
Total Fund Balance	1,768,657	11,468	1,780,125
Total Liabilities and Fund Balances	\$ 1,862,365	\$ 11,468	\$ 1,873,833

San Dieguito Union High School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Capital Projects Funds
June 30, 2020

	Capital Facilities Fund	County School Facilities Fund	Total Nonmajor Capital Projects Funds
Revenues			
Other State Revenue	\$ 343	\$ 15,631,623	\$ 15,631,966
Interest	31,108	11,579	42,687
Other Local Revenue	1,237,330	-	1,237,330
Total Revenues	<u>\$ 1,268,781</u>	<u>\$ 15,643,202</u>	<u>\$ 16,911,983</u>
Expenditures			
Current Expenditures:			
General Administration	40,048	-	40,048
Plant Services	482,980	-	482,980
Capital Outlay	319,742	19,964	339,706
Debt Service:			
Principal	326,973	-	326,973
Interest	17,009	-	17,009
Total Expenditures	<u>1,186,752</u>	<u>19,964</u>	<u>1,206,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>82,029</u>	<u>15,623,238</u>	<u>15,705,267</u>
Other Financing Sources (Uses):			
Transfers Out	-	(15,631,623)	(15,631,623)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(15,631,623)</u>	<u>(15,631,623)</u>
Net Change in Fund Balance	82,029	(8,385)	73,644
Fund Balance, Beginning of Year	<u>1,686,628</u>	<u>19,853</u>	<u>1,706,481</u>
Fund Balance, End of Year	<u>\$ 1,768,657</u>	<u>\$ 11,468</u>	<u>\$ 1,780,125</u>

San Dieguito Union High School District

Combining Balance Sheet – Nonmajor Debt Service Funds

June 30, 2020

	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Unit	Total Nonmajor Debt Service Funds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash in County Treasury	\$ 11,356,322	\$ -	\$ 11,356,322
Total Assets	<u>\$ 11,356,322</u>	<u>\$ -</u>	<u>\$ 11,356,322</u>
Liabilities and Fund Balance:			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted	11,356,322	-	11,356,322
Total Fund Balance	<u>11,356,322</u>	<u>-</u>	<u>11,356,322</u>
Total Liabilities and Fund Balances	<u>\$ 11,356,322</u>	<u>\$ -</u>	<u>\$ 11,356,322</u>

San Dieguito Union High School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances –
Nonmajor Debt Service Funds
June 30, 2020

	Bond Interest and Redemption Fund	Debt Service Fund for Blended Component Unit	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$ 16,646,433	\$ -	\$ 16,646,433
Other State Revenue	64,493	-	64,493
Interest	189,654	-	189,654
Other Local Revenue	975	-	975
Total Revenues	<u>\$ 16,901,555</u>	<u>\$ -</u>	<u>\$ 16,901,555</u>
Expenditures			
Debt Service:			
Principal	3,590,000	1,720,000	5,310,000
Interest	13,044,130	5,667,739	18,711,869
Total Expenditures	<u>16,634,130</u>	<u>7,387,739</u>	<u>24,021,869</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>267,425</u>	<u>(7,387,739)</u>	<u>(7,120,314)</u>
Other Financing Sources (Uses):			
Transfers In	-	7,387,739	7,387,739
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,387,739</u>	<u>7,387,739</u>
Net Change in Fund Balance	267,425	-	267,425
Fund Balance, Beginning of Year	11,088,897	-	11,088,897
Fund Balance, End of Year	<u>\$ 11,356,322</u>	<u>\$ -</u>	<u>\$ 11,356,322</u>

Other Supplementary Information

San Dieguito Union High School District

Local Education Agency Organization Structure

June 30, 2020

The San Dieguito Union High 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.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Beth Hergesheimer	President	Four Year Term Expires December 2020
Maureen "Mo" Muir	Vice President	Four Year Term Expires December 2022
Melisse Mossy	Clerk	Four Year Term Expires December 2022
Kristin Gibson	Member	Four Year Term Expires December 2022
Joyce Dalessandro	Member	Four Year Term Expires December 2020

ADMINISTRATION

Robert A. Haley, Ed D.
Superintendent

Mark Miller
Deputy Superintendent
Administrative Services

Tina Douglas
Associate Superintendent
Business Services

Bryan Marcus
Associate Superintendent
Educational Services

Cindy Frazee
Associate Superintendent
Human Resources

San Dieguito Union High School District

Schedule of Average Daily Attendance

Year Ended June 30, 2020

	Second Period Report		Annual Report	
	Certificate #C71310D0		Certificate #E49C439D	
	Original	Revised	Revised	Revised
Grades 7 and 8:				
Regular ADA	4,107.28	N/A	4,107.28	N/A
Extended Year Special Education	3.29	N/A	3.29	N/A
Nonpublic, Nonsectarian Schools	4.57	N/A	4.57	N/A
Extended Year - Nonpublic	0.55	N/A	0.55	N/A
Total Grades 7 and 8	4,115.69	N/A	4,115.69	N/A
Grades 9-12:				
Regular ADA	8,525.28	N/A	8,525.28	N/A
Extended Year Special Education	5.89	N/A	5.89	N/A
Nonpublic, Nonsectarian Schools	32.77	N/A	32.77	N/A
Extended Year - Nonpublic	4.69	N/A	4.69	N/A
Total Grades 9-12	8,568.63	N/A	8,568.63	N/A
Total ADA	12,684.32	N/A	12,684.32	N/A

On March 17, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID-19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID-19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts 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 District

Schedule of Instructional Time

Year Ended June 30, 2020

San Dieguito Union High School District

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
7th Grade	54,000	40,635	20,015	60,650	121	59	180	Complied
8th Grade	54,000	40,635	20,015	60,650	121	59	180	Complied
9th Grade	64,800	43,920	21,632	65,552	121	59	180	Complied
10th Grade	64,800	43,920	21,632	65,552	121	59	180	Complied
11th Grade	64,800	43,920	21,632	65,552	121	59	180	Complied
12th Grade	64,800	43,920	21,632	65,552	121	59	180	Complied

Due to COVID-19 the District closed all campuses on March 17, 2020 through the end of the school year. Distance learning was provided to students for school days during the closure. This schedule has been reflected based on the original approved calendar and instructional time planned by the District for the 2019-20 fiscal year.

School districts and charter schools must maintain their instructional minutes as defined in Education Code §46201 through §46207. This schedule is required of all school districts, including basic aid districts, as well as all charter schools.

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code §46201 through §46207.

San Dieguito Union High School District

Schedule of Financial Trends and Analysis

Year Ended June 30, 2020

General Fund	Budget 2021 (See Note 1)	2020	2019	2018
Revenues and Other Financing Sources	\$ 155,087,593	\$ 150,113,347	\$ 152,065,269	\$ 136,031,918
Expenditures and Other Financing Uses	<u>155,916,492</u>	<u>152,167,318</u>	<u>153,486,598</u>	<u>139,204,778</u>
Net Change in Fund Balance	<u>(828,899)</u>	<u>(2,053,971)</u>	<u>(1,421,329)</u>	<u>(3,172,860)</u>
Ending Fund Balance	<u>\$ 15,329,518</u>	<u>\$ 16,158,417</u>	<u>\$ 18,212,388</u>	<u>\$ 19,633,717</u>
Available Reserves (See Note 2)	<u>\$ 11,143,691</u>	<u>\$ 12,655,907</u>	<u>\$ 14,391,833</u>	<u>\$ 16,935,038</u>
Available Reserves as a Percentage of Total Outgo (See Note 3)	<u>7.15%</u>	<u>8.32%</u>	<u>9.38%</u>	<u>12.17%</u>
Long Term Debt	<u>\$464,000,952</u>	<u>\$476,133,627</u>	<u>\$535,616,901</u>	<u>\$460,211,072</u>
Average Daily Attendance at P2	<u>12,684</u>	<u>12,684</u>	<u>12,615</u>	<u>12,529</u>

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 \$3,475,300 over the past two years. The fiscal year 2020-21 budget projects a decrease of \$828,899. For a district of this size, the State recommends available reserves of 3% of total general fund expenditures and other financing uses (total outgo).

Total long-term debt has increased by \$15,922,555 over the past two years.

Average daily attendance has increased by 155 over the past two years.

Notes:

1. Budget 2021 is included for analytical purposes only and has not been subjected to audit.
2. Available reserves consist of all assigned and unassigned fund balances 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.

San Dieguito Union High School District

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements Year Ended June 30, 2020

	General Fund (Fund 01)	Special Reserve Fund for Other than Capital Outlay (Fund 17)
June 30, 2020, annual financial and budget report fund balances	\$ 16,988,454	\$ 6,332,243
Adjustments and reclassifications:		
Increasing (decreasing) the fund balance:		
LCFF State Aid Overstatement	(830,037)	-
GASB 54 Fund Presentation	6,332,243	(6,332,243)
Net adjustments and reclassifications	5,502,206	(6,332,243)
June 30, 2020, audited financial statement fund balances	\$ 22,490,660	\$ -
	Self Insurance Fund (Fund 67)	
June 30, 2020, annual financial and budget report net position	\$ (32,864,108)	
Adjustments and reclassifications:		
Increasing (decreasing) the net position:		
Understatement of Deferred Outflows of Resources	1,231,330	
Understatement of Deferred Inflows of Resources	(2,135,484)	
Overstatement of OPEB Total Liability	1,652,667	
Net adjustments and reclassifications	748,513	
June 30, 2020, audited financial statement net position	\$ (32,115,595)	

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Annual Financial and Budget Report with 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, 2020

The San Dieguito Union High School District has not authorized any charter schools.

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

San Dieguito Union High School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Expenditures	Total Federal Expenditures
CHILD NUTRITION CLUSTER:				
<u>U.S. Department of Agriculture</u>				
Passed through California Department of Education				
School Breakfast Program	10.553	13526	\$ -	\$ 108,770
National School Lunch Program	10.555	13523	-	255,663
National School Lunch Program - Noncash Commodities	10.555	13392	-	67,541
Total Child Nutrition Cluster			-	431,974
SPECIAL EDUCATION (IDEA) CLUSTER:				
<u>U.S. Department of Education</u>				
Passed through California Department of Education				
IDEA Basic Local Assistance	84.027	13379	-	1,512,366
IDEA Local Assistance - Private Schools	84.027	10015	-	194,352
IDEA Mental Health	84.027	13430	-	146,907
Total Special Education (IDEA) Cluster			-	1,853,625
OTHER PROGRAMS:				
<u>U.S. Department of Education</u>				
Passed through California Department of Education				
Title I	84.010	14329	-	856,934
ESSA School Improvement	84.010	15438	-	136,520
Carl Perkins Vocational Education	84.048	14894	-	118,212
Workability II Transition Partnership	84.126	10006	-	196,559
Title III	84.365	14346	-	105,175
Title IV Student Support Academic Enrichment	84.424	15396	-	98,660
Title II Supporting Effective Instruction	84.367	14341	-	287,509
Total Other Programs			-	1,799,569
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 4,085,168

See accompanying notes to schedule of expenditures of federal awards.

San Dieguito Union High School District

Notes to the Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2020

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of 2 CFR §200.502 *Basis for Determining Federal Awards Expended* and 2CFR §200.510(b) *Schedule of Expenditures of Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

The expenditures reported on the schedule 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 5.66% 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 District 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
Carl Perkins Vocational Education	84.048	4.96%
Title III	84.365	2.00%
Child Nutrition Cluster	10.553, 10.555	3.80%

Schoolwide Program

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

Other Independent Auditors' Reports



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*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of San Dieguito Union High School District (District), as of and for the year ended June 30, 2020, 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 February 26, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Dieguito Union High School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 the Finding

San Dieguito Union High School District's response to the finding identified in our audit is described in the accompanying corrective action plan. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California
February 26, 2021



Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

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

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

Report on Compliance for Each Major Federal Program

We have audited 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 San Dieguito Union High School District's major federal programs for the year ended June 30, 2020. 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 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 San Dieguito Union High School District's compliance.

Opinion on Each Major Federal Program

In our opinion, 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, 2020.

Report on Internal Control Over Compliance

Management of 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 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 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 consider 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
February 26, 2021



Brian K. Hadley, CPA
Aubrey W. Mann, CPA
Kevin A. Sproul, CPA

Independent Auditor's Report on State Compliance

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

Report on State Compliance

We have audited the San Dieguito Union High School District's compliance with the types of compliance requirements described in the *2019-20 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, 2020.

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 *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, 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 *2019-20 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. An audit includes examining, on a test basis, evidence about each school'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.

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

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools	
A. Attendance.....	Yes
B. Teacher Certification and Misassignments.....	Yes
C. Kindergarten Continuance.....	N/A
D. Independent Study.....	N/A
E. Continuation Education.....	No
F. Instructional Time.....	Yes
G. Instructional Materials.....	Yes
H. Ratio of Administrative Employees to Teachers.....	Yes
I. Classroom Teacher Salaries.....	Yes
J. Early Retirement Incentive.....	N/A
K. Gann Limit Calculation.....	Yes
L. School Accountability Report Card.....	Yes
M. Juvenile Court Schools.....	N/A
N. Middle or Early College High Schools.....	N/A
O. K-3 Grade Span Adjustment.....	N/A
P. Transportation Maintenance of Effort.....	Yes
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A
R. Comprehensive School Safety Plan.....	Yes
S. District of Choice.....	N/A
School Districts, County Offices of Education, and Charter Schools	
T. California Clean Energy Jobs Act.....	Yes
U. After/Before School Education and Safety Program.....	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes
X. Local Control and Accountability Plan.....	Yes
Y. Independent Study - Course Based.....	N/A
Charter Schools	
AA. Attendance.....	N/A
BB. Mode of Instruction.....	N/A
CC. Nonclassroom Based Instruction/Independent Study.....	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A
EE. Annual Instructional Minutes - Classroom Based.....	N/A
FF. 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 Continuation Education. 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, 2020.

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. This report is an integral part of an audit performed in accordance with *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP

El Cajon, California
February 26, 2021

Auditor's Results, Findings & Recommendations

San Dieguito Union High School District

Schedule of Auditor's Results

Year Ended June 30, 2020

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> X </u> Yes	<u> </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

FEDERAL AWARDS

Internal control over major programs:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	

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

Compliance supplement utilized for single audit August 2020 with December 2020 Addendum

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516?	<u> </u> Yes	<u> X </u> No	
--	---------------------	---------------------	--

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
84.027	Special Education Cluster

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

Auditee qualified as low-risk auditee?	<u> X </u> Yes	<u> </u> No	
--	----------------------	--------------------	--

STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with <i>2019-20 Guide for Annual Audits of California K-12 Local Education Agencies?</i>	<u> </u> Yes	<u> X </u> No	
--	---------------------	---------------------	--

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

San Dieguito Union High School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), or the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

Finding Number: 2020-001
 Repeat Finding: Yes
 Description: Vacation Accrual
 Type of Finding: Internal Control – Significant Deficiency (30000)

Criteria or Specific Requirement

Determine that 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 seventeen out of twenty-five employees tested had vacation days carried over that exceeded the maximum allowed by District policy. In addition, the District’s ending vacation liability balance increased an additional \$523,117 over the prior year 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.

Cause

District management has not been effective in reducing vacation accrual balances over the past few years and, as a result of the corona virus pandemic in the current year, has seen a significant increase in the liability balance.

San Dieguito Union High School District

Schedule of Findings and Questioned Costs, Continued

Year Ended June 30, 2020

Effect

A considerable amount of excess vacation accrual liability has been incurred by the District over the past three years due to the continuing accrual of vacation hours corresponding to an increase in employee hourly rates. Employees have accrued days in excess of the maximum allowed by District policy which continued to increase during the current year as a result of the corona virus pandemic.

Context

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

Recommendation

Implement procedures that will require all employees to utilize excess vacation time in order to reduce the excess liability to 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 and during the current corona virus pandemic.

Views of Responsible Officials

See Corrective Action Plan

B. Federal Awards

None

C. State Award Findings

None



Board of Trustees

Michael Allman
Kristin Gibson
Melisse Mossy
Maureen "Mo" Muir
Katrina Young

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

February 24, 2021

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by the *2019-20 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". The signature is written in a cursive style.

Tina Douglas
Associate Superintendent Business Services

San Dieguito Union High School District

Corrective Action Plan
Year Ended June 30, 2020

Financial Statement Findings

Finding Number: 2020-001
Program Name: Vacation Accrual
Contact Person: Cindy Frazee, Associate Superintendent, Human Resources
Anticipated Completion Date: June 30, 2021

Planned Corrective Action: The District has notified all managers of the staff members' excess vacation and has shared a Google Document that is updated monthly to reflect vacation use. The managers have worked with employees that have excess vacation in developing a plan for taking the excess days prior to June 30, 2021. In some instances, it has been hard to allow employees to take vacation, as we are always short staffed in the areas of custodians and bus drivers. It has been extremely difficult during the COVID pandemic, as custodians are needed to clean and disinfect in an effort to have safe learning environments for staff and students. In these cases, we are developing a plan for taking excess days prior to December 31, 2021.

San Dieguito Union High School District

Schedule of Prior Year Audit Findings

Year Ended June 30, 2020

Finding/Recommendation	Status	Explanation if Not Implemented
<p>Finding 2019-001 Vacation Accrual</p> <p>In our review of vacation accrual at year end, we noted a significant number of employees exceeded the maximum amount of accrued vacation days as allowed by District policy. In addition, the vacation liability balance has also increased substantially over the past two years as employees are not utilizing vacation hours in a timely manner.</p> <p>Implement procedures that will require all employees to utilize their vacation hours in order to reduce the vacation liability and monitor all employee hours carried over to ensure no employees exceed the maximum carryover vacation days allowed.</p>	<p>Being Implemented</p>	<p>See Current Year Finding</p>

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 12, 2021

BOARD MEETING DATE: March 18, 2021

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

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

SUBJECT: CERTIFICATION OF THE 2020-21 SECOND INTERIM
 INCOME AND EXPENDITURES

EXECUTIVE SUMMARY

AB 1200 requires school districts to file interim reports of their annual budget as of October 31 and January 31, respectively. The purpose of this requirement is to determine whether or not the district will be able to meet its financial obligations during the course of the fiscal year. The Board is required to certify the District's financial position as of January 31, 2021 for the Second Interim financial statements. Positive certification is being submitted, indicating the District is able to meet its financial obligations as projected through June 30, 2021, as well as the subsequent two fiscal years. Staff will make a presentation at the meeting, as per the attached.

RECOMMENDATION:

It is recommended that the Board certify the 2020-21 Second Interim Income and Expenditures, as shown in the attached supplements.

FUNDING SOURCE:

N/A



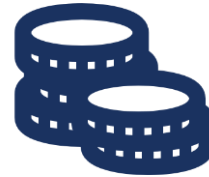
2020-21 SECOND INTERIM BUDGET

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD MEETING
MARCH 18, 2021

2ND INTERIM REPORT



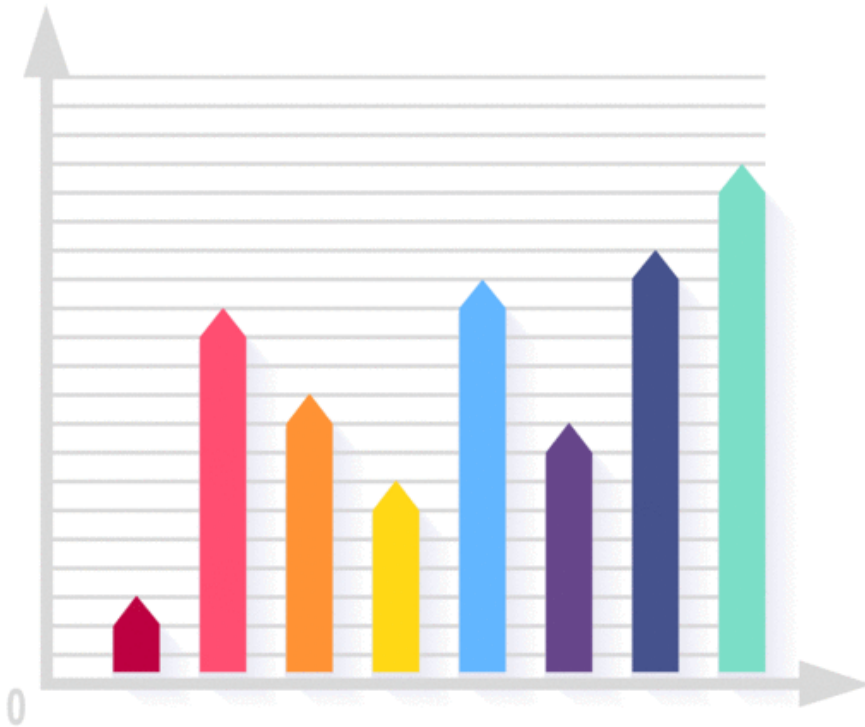
Actual revenues and
expenditures as of
January 31, 2021



Revenue and
Expenditure Variances
since 1st Interim



Multi-year Projection

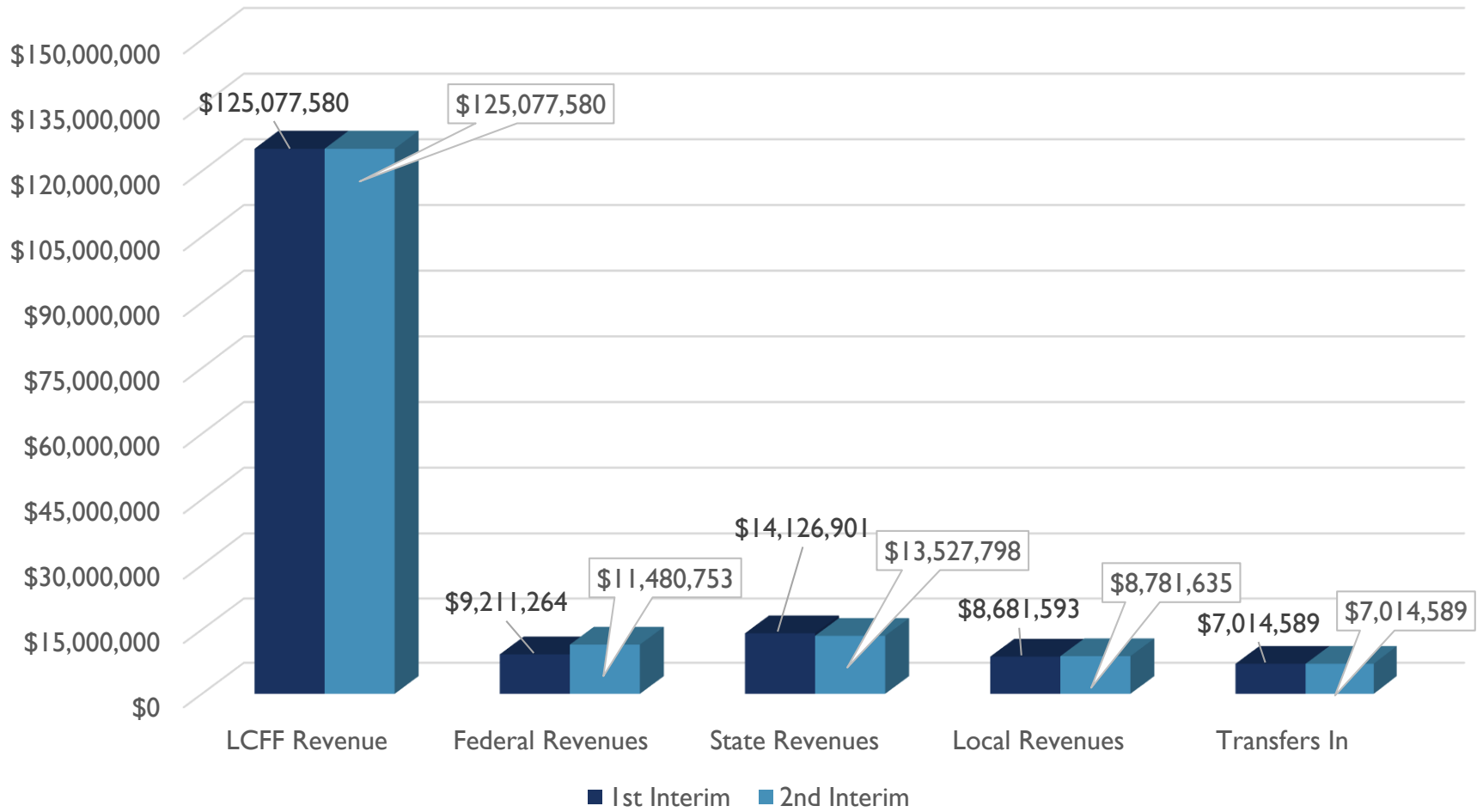


**FIRST
INTERIM**

VS.

**SECOND
INTERIM**

REVENUE COMPARISON



CHANGE IN REVENUE PROJECTIONS

Federal Revenue:

- New Comprehensive Support & Improvement (CSI) Grant – Sunset
- New Elementary & Secondary School Emergency Relief Fund (ESSER) II Grant
- Adjustment decreases to Title programs for end of year projections

Other State Revenues:

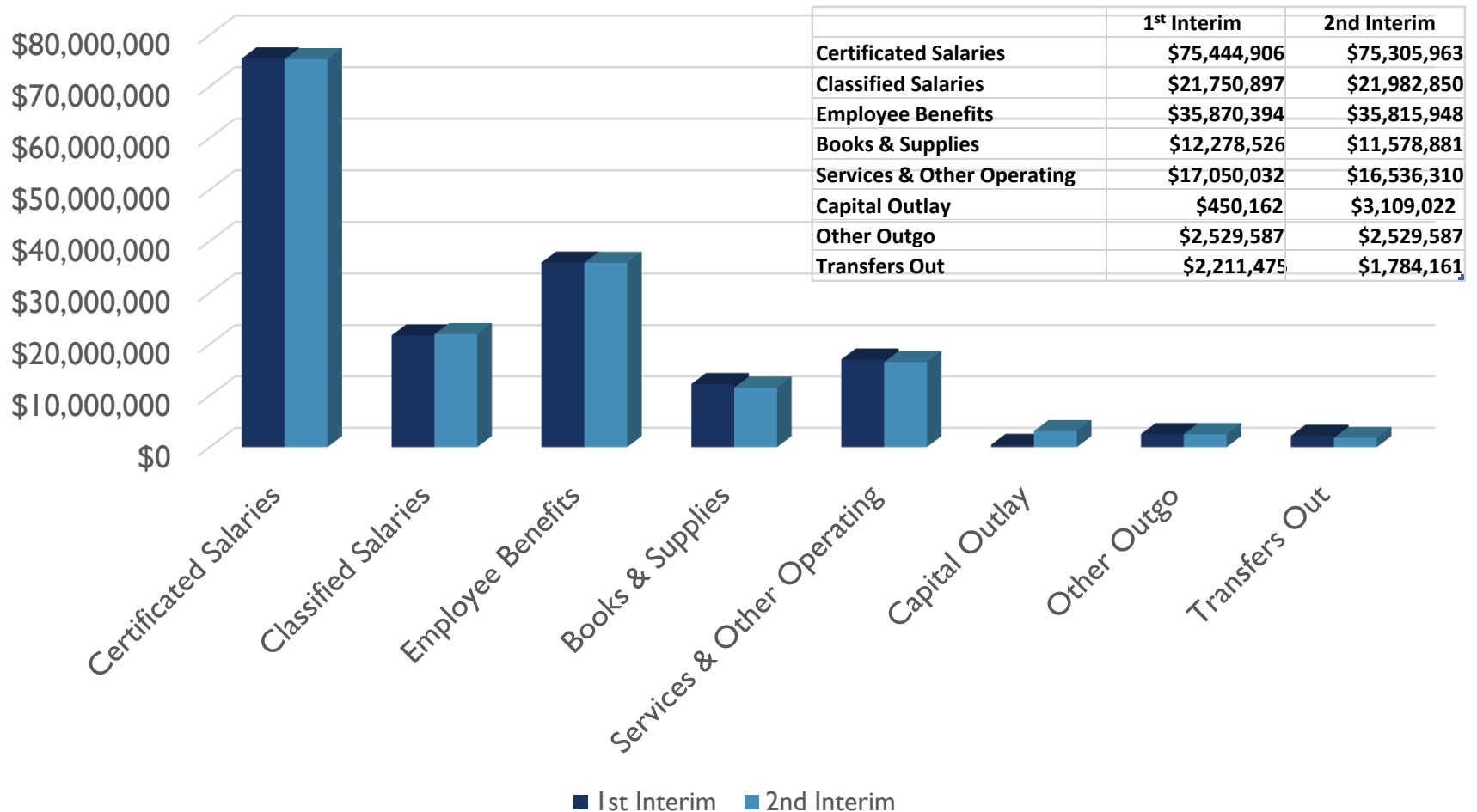
- Adjustment decreases for end of year projections
 - CTE Incentive Grant, Strong Workforce Program

CHANGE IN REVENUE PROJECTIONS

Other Local Revenues:

- Reduced interest income
- Increased Donations
- Increased redevelopment funds
- New - CA Coast Grant - PTMS

EXPENDITURE COMPARISON



CHANGE IN EXPENDITURE PROJECTIONS

Salaries and Benefits:

- Salary and benefits adjustments based upon expenditures through January 31, 2021
- Increased for Special Education Instructional Aides
- Increased for Student Health Care Specialists

Books and Supplies:

- New Comprehensive Support & Improvement (CSI) Grant – Sunset
- Adjustment decreases for end of year projections

CHANGE IN EXPENDITURE PROJECTIONS

Services & Operating Expenses:

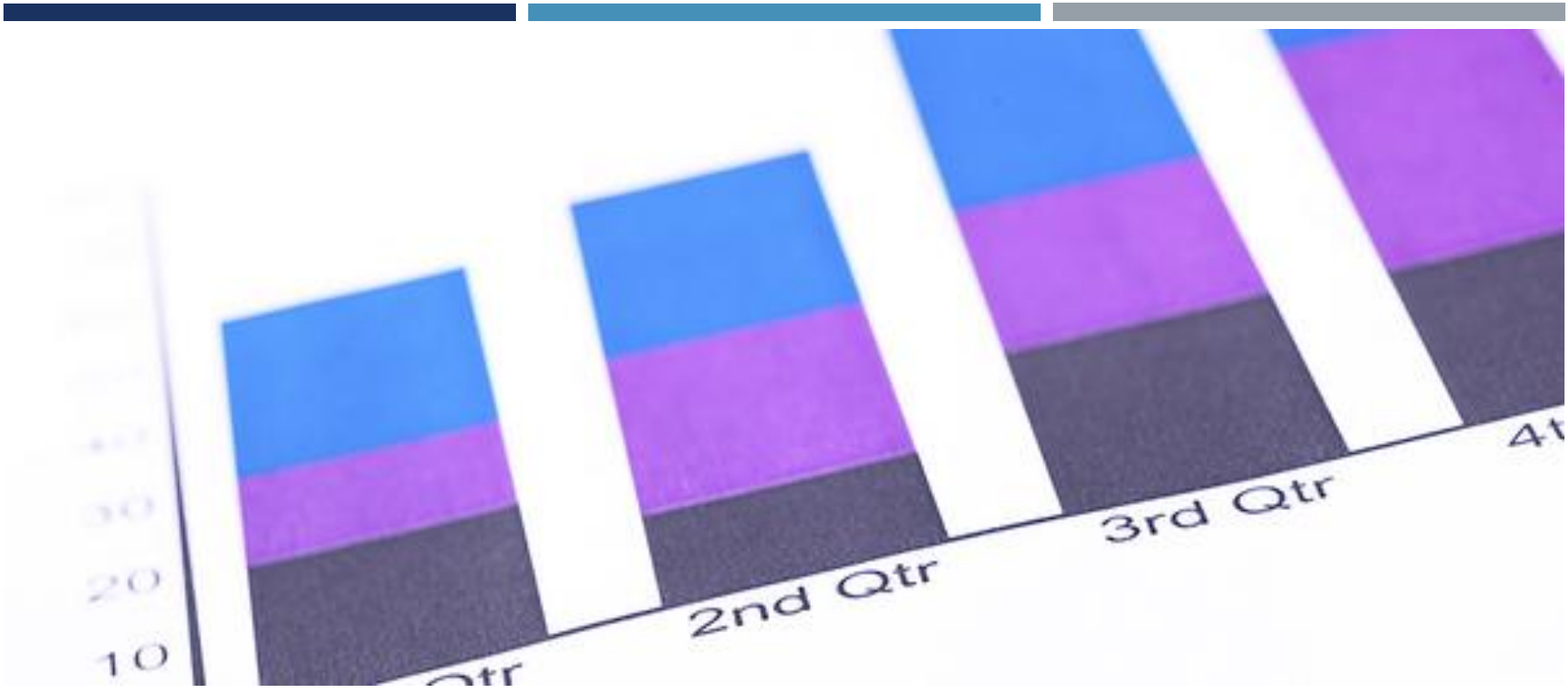
- One-time AB218 liability insurance payment
- Increase Redevelopment Agency Budget
- Adjustment decreases for end of year projections

Capital Outlay:

- New Elementary & Secondary School Emergency Relief Fund (ESSER) II Grant
- Increase Deferred Maintenance
- Adjustment increases for end of year projections

Transfers Out:

- Decreased Contribution to Nutrition Services



MULTI-YEAR PROJECTION

KEY BUDGET ASSUMPTIONS

	2020-21	2021-22	2022-23
Projected Enrollment	13,008	13,089	13,087
Projected P2 ADA	12,684.32	12,555.82	12,561.77
Property Tax Increase	4.0%	2.0%	2.0%
Interest Income	-\$100,000	\$150,000	
COLA	0%	3.84%	1.28%
STRS	16.15%	15.92%	18.00%
PERS	20.70%	23.00%	26.30%
Health & Welfare Benefits	5%	5%	5%

- Enrollment is used to determine staffing
- Attendance is used to determine funding in LCFF district
- Property Taxes now drive our revenue – Community Funded/Basic Aid

General Fund Multi-Year Projection

DESCRIPTION	FY 2020-21	FY 2021-22	FY 2022-23
Revenues			
Revenue Limit Sources	125,077,580	127,504,484	129,979,927
Federal Revenues	11,480,753	3,944,084	3,944,084
Other State Revenues	13,527,798	12,038,936	12,057,734
Other Local Revenues	8,781,635	8,517,375	8,520,617
Total Revenues	158,867,766	152,004,879	154,502,361
Expenditures			
Certificated Salaries	75,305,963	75,512,591	75,847,717
Classified Salaries	21,982,850	22,292,172	22,425,925
Employee Benefits	35,815,948	36,538,079	39,212,731
Books & Supplies	11,578,881	3,129,281	3,177,703
Services, Other Operating Exp	16,536,309	16,142,678	16,385,349
Capital Outlay	3,109,022	422,826	429,169
Other Outgo - exclude Direct Sup.	891,875	905,253	918,832
Debt Service	1,745,712	1,745,712	1,745,712
Direct Support/Indirect Costs	(108,000)	(109,620)	(111,264)
Total Expenditures:	\$166,858,560	\$156,578,971	\$160,031,873
Interfund Xfers/Other Sources			
Transfers In	7,014,589	765,589	765,589
Transfers Out	1,784,161	350,000	350,000
Sources	0	0	0
Uses	0	0	0
Contributions	0	0	0
Net Increase (Decrease) In Fund Balance	(\$2,760,366)	(\$4,158,503)	(\$5,113,922)

PROJECTED ENDING FUND BALANCE

	2020/21	2021/22	2022/23
Beginning Balance	\$16,158,416	\$13,398,050	\$9,239,547
Net Increase/(Decrease) in Fund Balance	(\$2,760,366)	(\$4,158,503)	(\$5,113,922)
Projected Ending Balance	\$13,398,050	\$9,239,547	\$4,125,624
<u>Components of Ending Fund Balance</u>			
Revolving Cash	\$180,000	\$180,000	\$180,000
Restricted	\$918,580	\$831,006	\$248,755
Minimum 3% Reserve	\$5,059,282	\$4,707,869	\$4,811,456
Unassigned/Unappropriated	\$7,240,188	\$3,520,671	(\$1,114,587)
Total Reserve	7.29%	5.24%	2.31%

PROJECTED ENDING FUND BALANCE - ADJUSTED (PROJECTED INCREASE IN PROPERTY TAXES)

	2020/21	2021/22	2022/23
Beginning Balance	\$16,158,416	\$13,398,050	\$11,666,451
Net Increase/(Decrease) in Fund Balance	(\$2,760,366)	(\$1,731,599)	(\$114,499)
Projected Ending Balance	\$13,398,050	\$11,666,451	\$11,551,951
<u>Components of Ending Fund Balance</u>			
Revolving Cash	\$180,000	\$180,000	\$180,000
Restricted	\$918,580	\$831,006	\$248,755
Minimum 3% Reserve	\$5,059,282	\$4,707,869	\$4,811,456
Unassigned/Unappropriated	\$7,240,188	\$5,947,576	\$6,311,740
Total Reserve	7.29%	6.79%	6.94%

CERTIFICATIONS

Positive Certification – School District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.



Qualified Certification - School district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

Negative Certification - School district will not be able to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

LOOKING AHEAD

- Continue to monitor property tax receipts
 - Adjust property tax revenue during budget adoption as needed
- Continue to build Basic Aid reserve
 - Cash flow for operating expenses
 - Cost of borrowing
 - Volatility in property taxes
- Budget/LCAP development
 - Enrollment Projections
 - Staffing Projections
- STRS/PERS annual increases
- OPEB Liability





QUESTIONS

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

Signed: _____ Date: _____
 District Superintendent or Designee

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

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

Meeting Date: March 18, 2021 Signed: _____
 President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
 As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
 As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
 As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dawn Campbell Telephone: 760-753-6491 ext. 5561
 Title: Director of Fiscal Services E-mail: dawn.campbell@sduhsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	122,870,745.00	124,337,760.00	69,505,076.94	124,337,760.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,000.00	675,000.00	4,633.75	675,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,614,794.00	2,525,381.00	1,336,185.01	2,525,381.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,083,758.00	2,007,620.00	1,355,853.98	2,007,620.00	0.00	0.0%
5) TOTAL, REVENUES			128,244,297.00	129,545,761.00	72,201,749.68	129,545,761.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,486,513.00	65,051,218.00	35,237,689.96	65,051,218.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,377,957.00	16,682,807.00	8,515,209.05	16,682,807.00	0.00	0.0%
3) Employee Benefits		3000-3999	23,060,037.00	23,553,067.00	12,313,687.30	23,553,067.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,572,817.00	2,809,361.00	816,063.94	2,809,361.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,876,909.00	8,693,705.00	4,595,567.83	8,693,705.00	0.00	0.0%
6) Capital Outlay		6000-6999	275,239.00	383,195.00	324,410.52	383,195.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,753,712.00	1,753,712.00	606,541.77	1,753,712.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(342,025.00)	(526,405.00)	0.00	(526,405.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			115,061,159.00	118,400,660.00	62,409,170.37	118,400,660.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			13,183,138.00	11,145,101.00	9,792,579.31	11,145,101.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
b) Transfers Out		7600-7629	380,994.00	1,784,161.00	690,000.00	1,784,161.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,324,912.00)	(16,727,928.00)	0.00	(16,727,928.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,691,317.00)	(11,497,500.00)	5,559,000.00	(11,497,500.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,508,179.00)	(352,399.00)	15,351,579.31	(352,399.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,661,906.16	13,661,906.16		13,661,906.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	(830,037.00)		(830,037.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,661,906.16	12,831,869.16		12,831,869.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,661,906.16	12,831,869.16		12,831,869.16		
2) Ending Balance, June 30 (E + F1e)			12,153,727.16	12,479,470.16		12,479,470.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,236,660.00	7,240,188.00		7,240,188.00		
Basic Aid Reserve	0000	9780	6,236,660.00					
Basic Aid Reserve	0000	9780		7,240,188.00				
Basic Aid Reserve	0000	9780				7,240,188.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,677,494.76	5,059,282.16		5,059,282.16		
Unassigned/Unappropriated Amount			1,059,572.40	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	317,986.00	353,318.00	1,550,199.00	353,318.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,535,838.00	2,538,054.00	1,267,903.00	2,538,054.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	749,412.00	700,256.00	348,849.04	700,256.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	114,647,530.00	115,847,314.00	61,876,162.62	115,847,314.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,572,274.00	3,649,596.00	3,621,779.99	3,649,596.00	0.00	0.0%
Prior Years' Taxes		8043	12,004.00	101,174.00	49,485.20	101,174.00	0.00	0.0%
Supplemental Taxes		8044	1,381,688.00	1,407,020.00	590,196.12	1,407,020.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(612,425.00)	(488,040.00)	85,196.31	(488,040.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	266,178.00	228,808.00	120,853.81	228,808.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	520.00	520.00	0.00	520.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(260.00)	(260.00)	0.00	(260.00)	0.00	0.0%
Subtotal, LCFF Sources			122,870,745.00	124,337,760.00	69,510,625.09	124,337,760.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(5,548.15)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			122,870,745.00	124,337,760.00	69,505,076.94	124,337,760.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	675,000.00	675,000.00	4,633.75	675,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			675,000.00	675,000.00	4,633.75	675,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	675,825.00	662,540.00	662,540.00	662,540.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,938,969.00	1,862,841.00	673,645.01	1,862,841.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,614,794.00	2,525,381.00	1,336,185.01	2,525,381.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,020,600.00	601,640.00	423,060.68	601,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	250,000.00	4,985.00	4,985.41	4,985.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	(1,842.12)	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,260.00	1,117.00	981.90	1,117.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	803,898.00	1,336,364.00	900,252.11	1,336,364.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	63,514.00	28,416.00	63,514.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,083,758.00	2,007,620.00	1,355,853.98	2,007,620.00	0.00	0.0%
TOTAL, REVENUES			128,244,297.00	129,545,761.00	72,201,749.68	129,545,761.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	49,437,902.00	52,756,548.00	28,330,413.49	52,756,548.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,333,112.00	5,384,479.00	2,897,873.93	5,384,479.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,667,948.00	5,835,200.00	3,449,215.16	5,835,200.00	0.00	0.0%
Other Certificated Salaries		1900	1,047,551.00	1,074,991.00	560,187.38	1,074,991.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,486,513.00	65,051,218.00	35,237,689.96	65,051,218.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,195,670.00	1,113,170.00	42,840.05	1,113,170.00	0.00	0.0%
Classified Support Salaries		2200	6,353,348.00	6,365,162.00	3,378,578.89	6,365,162.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,822,248.00	1,900,367.00	1,098,081.92	1,900,367.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,346,766.00	6,568,490.00	3,671,103.15	6,568,490.00	0.00	0.0%
Other Classified Salaries		2900	659,925.00	735,618.00	324,605.04	735,618.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,377,957.00	16,682,807.00	8,515,209.05	16,682,807.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,848,586.00	10,342,866.00	5,647,366.08	10,342,866.00	0.00	0.0%
PERS		3201-3202	3,219,090.00	3,258,872.00	1,755,766.94	3,258,872.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,167,805.00	2,259,597.00	1,159,169.58	2,259,597.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,692,302.00	2,674,352.00	1,326,100.41	2,674,352.00	0.00	0.0%
Unemployment Insurance		3501-3502	38,952.00	41,017.00	23,541.44	41,017.00	0.00	0.0%
Workers' Compensation		3601-3602	1,352,732.00	1,419,237.00	801,973.26	1,419,237.00	0.00	0.0%
OPEB, Allocated		3701-3702	241,451.00	246,173.00	32,778.06	246,173.00	0.00	0.0%
OPEB, Active Employees		3751-3752	383,838.00	388,262.00	53,578.93	388,262.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,115,281.00	2,922,691.00	1,513,412.60	2,922,691.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,060,037.00	23,553,067.00	12,313,687.30	23,553,067.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	468.65	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	7,880.00	15,260.00	10,063.16	15,260.00	0.00	0.0%
Materials and Supplies		4300	1,924,779.00	2,050,328.00	504,776.74	2,050,328.00	0.00	0.0%
Noncapitalized Equipment		4400	639,158.00	742,773.00	300,755.39	742,773.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,572,817.00	2,809,361.00	816,063.94	2,809,361.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	350,000.00	100,000.00	(974.52)	100,000.00	0.00	0.0%
Travel and Conferences		5200	143,555.00	133,504.00	16,940.52	133,504.00	0.00	0.0%
Dues and Memberships		5300	109,045.00	108,229.00	95,768.33	108,229.00	0.00	0.0%
Insurance		5400-5450	1,374,664.00	1,494,664.00	1,466,986.65	1,494,664.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,875,427.00	2,575,427.00	1,273,267.01	2,575,427.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	863,665.00	969,565.50	274,566.91	969,565.50	0.00	0.0%
Transfers of Direct Costs		5710	(75,060.00)	(74,310.00)	(18,661.02)	(74,310.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,392.00)	(35,392.00)	(1,346.85)	(35,392.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,864,845.00	3,014,252.50	1,248,627.76	3,014,252.50	0.00	0.0%
Communications		5900	406,160.00	407,765.00	240,393.04	407,765.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,876,909.00	8,693,705.00	4,595,567.83	8,693,705.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	165,000.00	1,750.00	1,750.00	1,750.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	307,569.00	307,429.17	307,569.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,000.00	53,445.00	0.00	53,445.00	0.00	0.0%
Equipment Replacement		6500	52,239.00	20,431.00	15,231.35	20,431.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			275,239.00	383,195.00	324,410.52	383,195.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	37,479.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	845,641.00	845,641.00	431,712.86	845,641.00	0.00	0.0%
Other Debt Service - Principal		7439	900,071.00	900,071.00	137,349.91	900,071.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,753,712.00	1,753,712.00	606,541.77	1,753,712.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(234,025.00)	(418,405.00)	0.00	(418,405.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(108,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(342,025.00)	(526,405.00)	0.00	(526,405.00)	0.00	0.0%
TOTAL, EXPENDITURES			115,061,159.00	118,400,660.00	62,409,170.37	118,400,660.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	1,721,161.00	660,000.00	1,721,161.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	380,994.00	63,000.00	30,000.00	63,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			380,994.00	1,784,161.00	690,000.00	1,784,161.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(21,324,912.00)	(16,727,928.00)	0.00	(16,727,928.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,324,912.00)	(16,727,928.00)	0.00	(16,727,928.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,691,317.00)	(11,497,500.00)	5,559,000.00	(11,497,500.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	706,685.00	739,820.00	0.00	739,820.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,347,458.00	10,805,753.00	4,721,952.14	10,805,753.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,122,231.00	11,002,417.00	2,771,740.64	11,002,417.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,652,333.00	6,774,015.00	3,830,940.48	6,774,015.00	0.00	0.0%
5) TOTAL, REVENUES			19,828,707.00	29,322,005.00	11,324,633.26	29,322,005.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,258,647.00	10,254,745.00	5,445,849.88	10,254,745.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,272,394.00	5,300,043.00	2,619,378.53	5,300,043.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,185,827.00	12,262,881.00	2,542,941.54	12,262,881.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,654,057.00	8,769,520.00	2,509,421.71	8,769,520.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,046,059.00	7,842,604.00	3,710,651.51	7,842,604.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,727.00	2,725,827.00	225,076.20	2,725,827.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	813,603.00	883,875.00	63,567.71	883,875.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	234,025.00	418,405.00	0.00	418,405.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,474,339.00	48,457,900.00	17,116,887.08	48,457,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,645,632.00)	(19,135,895.00)	(5,792,253.82)	(19,135,895.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	21,324,912.00	16,727,928.00	0.00	16,727,928.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,324,912.00	16,727,928.00	0.00	16,727,928.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			679,280.00	(2,407,967.00)	(5,792,253.82)	(2,407,967.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,326,547.43	3,326,547.43		3,326,547.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,326,547.43	3,326,547.43		3,326,547.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,326,547.43	3,326,547.43		3,326,547.43		
2) Ending Balance, June 30 (E + F1e)			4,005,827.43	918,580.43		918,580.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,005,827.43	918,580.43		918,580.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	706,685.00	739,820.00	0.00	739,820.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			706,685.00	739,820.00	0.00	739,820.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,706,718.00	1,706,718.00	0.00	1,706,718.00	0.00	0.0%
Special Education Discretionary Grants		8182	146,907.00	146,907.00	0.00	146,907.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	676,025.00	643,897.00	420,149.90	643,897.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	190,577.00	193,012.00	0.00	193,012.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	18,092.00	18,091.75	18,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	56,030.00	46,610.00	37,968.13	46,610.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	213,899.00	223,639.00	92,749.07	223,639.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	121,063.00	121,063.00	0.00	121,063.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	236,239.00	7,705,815.00	4,152,993.29	7,705,815.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,347,458.00	10,805,753.00	4,721,952.14	10,805,753.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	684,342.00	580,510.00	(40,678.94)	580,510.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	735,629.00	520,588.00	790,712.04	520,588.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	30,981.00	0.00	30,981.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,702,260.00	9,870,338.00	2,021,707.54	9,870,338.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,122,231.00	11,002,417.00	2,771,740.64	11,002,417.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	81,285.00	52,741.48	81,285.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	63,514.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,588,819.00	6,690,730.00	3,776,199.00	6,690,730.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,652,333.00	6,774,015.00	3,830,940.48	6,774,015.00	0.00	0.0%
TOTAL, REVENUES			19,828,707.00	29,322,005.00	11,324,633.26	29,322,005.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,554,827.00	8,596,799.00	4,501,406.83	8,596,799.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	118,306.00	217,694.00	117,827.68	217,694.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,250,235.00	1,145,172.00	667,595.95	1,145,172.00	0.00	0.0%
Other Certificated Salaries		1900	335,279.00	295,080.00	159,019.42	295,080.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,258,647.00	10,254,745.00	5,445,849.88	10,254,745.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,939,655.00	2,967,665.00	1,326,759.04	2,967,665.00	0.00	0.0%
Classified Support Salaries		2200	1,851,615.00	1,877,666.00	1,038,302.26	1,877,666.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	191,060.00	191,060.00	111,826.86	191,060.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	290,064.00	263,652.00	142,490.37	263,652.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,272,394.00	5,300,043.00	2,619,378.53	5,300,043.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,120,702.00	8,626,635.00	875,264.38	8,626,635.00	0.00	0.0%
PERS		3201-3202	1,066,129.00	1,042,745.00	518,400.30	1,042,745.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	610,541.00	557,120.00	277,711.45	557,120.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	949,050.00	778,848.00	389,347.62	778,848.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,256.00	7,705.00	4,182.11	7,705.00	0.00	0.0%
Workers' Compensation		3601-3602	325,646.00	270,296.00	148,360.24	270,296.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,554.00	47,119.00	6,043.82	47,119.00	0.00	0.0%
OPEB, Active Employees		3751-3752	100,881.00	86,587.00	12,968.11	86,587.00	0.00	0.0%
Other Employee Benefits		3901-3902	946,068.00	845,826.00	310,663.51	845,826.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,185,827.00	12,262,881.00	2,542,941.54	12,262,881.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,798,657.00	1,734,492.79	1,798,657.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	45,853.00	51,607.89	45,853.00	0.00	0.0%
Materials and Supplies		4300	925,763.00	6,214,220.00	567,827.36	6,214,220.00	0.00	0.0%
Noncapitalized Equipment		4400	716,294.00	710,790.00	155,493.67	710,790.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,654,057.00	8,769,520.00	2,509,421.71	8,769,520.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,623,876.00	2,094,576.00	251,237.57	2,094,576.00	0.00	0.0%
Travel and Conferences		5200	120,465.00	83,677.00	5,071.29	83,677.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	950,515.00	1,086,031.00	329,221.38	1,086,031.00	0.00	0.0%
Transfers of Direct Costs		5710	75,060.00	74,310.00	18,661.02	74,310.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,275,943.00	4,503,910.00	3,103,853.90	4,503,910.00	0.00	0.0%
Communications		5900	100.00	0.00	2,606.35	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,046,059.00	7,842,604.00	3,710,651.51	7,842,604.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	259,217.00	191,991.20	259,217.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,456,883.00	33,085.00	2,456,883.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,727.00	9,727.00	0.00	9,727.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,727.00	2,725,827.00	225,076.20	2,725,827.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	20,000.00	20,000.00	(69,600.00)	20,000.00	0.00	0.0%
Payments to County Offices		7142	793,603.00	863,875.00	133,167.71	863,875.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			813,603.00	883,875.00	63,567.71	883,875.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	234,025.00	418,405.00	0.00	418,405.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,025.00	418,405.00	0.00	418,405.00	0.00	0.0%
TOTAL, EXPENDITURES			40,474,339.00	48,457,900.00	17,116,887.08	48,457,900.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	21,324,912.00	16,727,928.00	0.00	16,727,928.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,324,912.00	16,727,928.00	0.00	16,727,928.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,324,912.00	16,727,928.00	0.00	16,727,928.00	0.00	0.0%

2020-21 Second Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	123,577,430.00	125,077,580.00	69,505,076.94	125,077,580.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,022,458.00	11,480,753.00	4,726,585.89	11,480,753.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,737,025.00	13,527,798.00	4,107,925.65	13,527,798.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,736,091.00	8,781,635.00	5,186,794.46	8,781,635.00	0.00	0.0%
5) TOTAL, REVENUES			148,073,004.00	158,867,766.00	83,526,382.94	158,867,766.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,745,160.00	75,305,963.00	40,683,539.84	75,305,963.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,650,351.00	21,982,850.00	11,134,587.58	21,982,850.00	0.00	0.0%
3) Employee Benefits		3000-3999	36,245,864.00	35,815,948.00	14,856,628.84	35,815,948.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,226,874.00	11,578,881.00	3,325,485.65	11,578,881.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,922,968.00	16,536,309.00	8,306,219.34	16,536,309.00	0.00	0.0%
6) Capital Outlay		6000-6999	284,966.00	3,109,022.00	549,486.72	3,109,022.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,567,315.00	2,637,587.00	670,109.48	2,637,587.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			155,535,498.00	166,858,560.00	79,526,057.45	166,858,560.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,462,494.00)	(7,990,794.00)	4,000,325.49	(7,990,794.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
b) Transfers Out		7600-7629	380,994.00	1,784,161.00	690,000.00	1,784,161.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,633,595.00	5,230,428.00	5,559,000.00	5,230,428.00		

2020-21 Second Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(828,899.00)	(2,760,366.00)	9,559,325.49	(2,760,366.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,988,453.59	16,988,453.59		16,988,453.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	(830,037.00)		(830,037.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,988,453.59	16,158,416.59		16,158,416.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,988,453.59	16,158,416.59		16,158,416.59		
2) Ending Balance, June 30 (E + F1e)			16,159,554.59	13,398,050.59		13,398,050.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	180,000.00	180,000.00		180,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,005,827.43	918,580.43		918,580.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,236,660.00	7,240,188.00		7,240,188.00		
Basic Aid Reserve	0000	9780	6,236,660.00					
Basic Aid Reserve	0000	9780		7,240,188.00				
Basic Aid Reserve	0000	9780				7,240,188.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,677,494.76	5,059,282.16		5,059,282.16		
Unassigned/Unappropriated Amount			1,059,572.40	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	317,986.00	353,318.00	1,550,199.00	353,318.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,535,838.00	2,538,054.00	1,267,903.00	2,538,054.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	749,412.00	700,256.00	348,849.04	700,256.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	114,647,530.00	115,847,314.00	61,876,162.62	115,847,314.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,572,274.00	3,649,596.00	3,621,779.99	3,649,596.00	0.00	0.0%
Prior Years' Taxes		8043	12,004.00	101,174.00	49,485.20	101,174.00	0.00	0.0%
Supplemental Taxes		8044	1,381,688.00	1,407,020.00	590,196.12	1,407,020.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(612,425.00)	(488,040.00)	85,196.31	(488,040.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	266,178.00	228,808.00	120,853.81	228,808.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	520.00	520.00	0.00	520.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(260.00)	(260.00)	0.00	(260.00)	0.00	0.0%
Subtotal, LCFF Sources			122,870,745.00	124,337,760.00	69,510,625.09	124,337,760.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(5,548.15)	0.00	0.00	0.0%
Property Taxes Transfers		8097	706,685.00	739,820.00	0.00	739,820.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			123,577,430.00	125,077,580.00	69,505,076.94	125,077,580.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,706,718.00	1,706,718.00	0.00	1,706,718.00	0.00	0.0%
Special Education Discretionary Grants		8182	146,907.00	146,907.00	0.00	146,907.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	676,025.00	643,897.00	420,149.90	643,897.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	190,577.00	193,012.00	0.00	193,012.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	18,092.00	18,091.75	18,092.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	56,030.00	46,610.00	37,968.13	46,610.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	213,899.00	223,639.00	92,749.07	223,639.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	121,063.00	121,063.00	0.00	121,063.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	911,239.00	8,380,815.00	4,157,627.04	8,380,815.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,022,458.00	11,480,753.00	4,726,585.89	11,480,753.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	675,825.00	662,540.00	662,540.00	662,540.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,623,311.00	2,443,351.00	632,966.07	2,443,351.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	735,629.00	520,588.00	790,712.04	520,588.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	30,981.00	0.00	30,981.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,702,260.00	9,870,338.00	2,021,707.54	9,870,338.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,737,025.00	13,527,798.00	4,107,925.65	13,527,798.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	81,285.00	52,741.48	81,285.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,020,600.00	601,640.00	423,060.68	601,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	250,000.00	4,985.00	4,985.41	4,985.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	(1,842.12)	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,260.00	1,117.00	981.90	1,117.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	803,898.00	1,338,364.00	902,252.11	1,338,364.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	63,514.00	63,514.00	28,416.00	63,514.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,588,819.00	6,690,730.00	3,776,199.00	6,690,730.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,736,091.00	8,781,635.00	5,186,794.46	8,781,635.00	0.00	0.0%
TOTAL, REVENUES			148,073,004.00	158,867,766.00	83,526,382.94	158,867,766.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,992,729.00	61,353,347.00	32,831,820.32	61,353,347.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,451,418.00	5,602,173.00	3,015,701.61	5,602,173.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,918,183.00	6,980,372.00	4,116,811.11	6,980,372.00	0.00	0.0%
Other Certificated Salaries		1900	1,382,830.00	1,370,071.00	719,206.80	1,370,071.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,745,160.00	75,305,963.00	40,683,539.84	75,305,963.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,135,325.00	4,080,835.00	1,369,599.09	4,080,835.00	0.00	0.0%
Classified Support Salaries		2200	8,204,963.00	8,242,828.00	4,416,881.15	8,242,828.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,013,308.00	2,091,427.00	1,209,908.78	2,091,427.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,636,830.00	6,832,142.00	3,813,593.52	6,832,142.00	0.00	0.0%
Other Classified Salaries		2900	659,925.00	735,618.00	324,605.04	735,618.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,650,351.00	21,982,850.00	11,134,587.58	21,982,850.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,969,288.00	18,969,501.00	6,522,630.46	18,969,501.00	0.00	0.0%
PERS		3201-3202	4,285,219.00	4,301,617.00	2,274,167.24	4,301,617.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,778,346.00	2,816,717.00	1,436,881.03	2,816,717.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,641,352.00	3,453,200.00	1,715,448.03	3,453,200.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,208.00	48,722.00	27,723.55	48,722.00	0.00	0.0%
Workers' Compensation		3601-3602	1,678,378.00	1,689,533.00	950,333.50	1,689,533.00	0.00	0.0%
OPEB, Allocated		3701-3702	299,005.00	293,292.00	38,821.88	293,292.00	0.00	0.0%
OPEB, Active Employees		3751-3752	484,719.00	474,849.00	66,547.04	474,849.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,061,349.00	3,768,517.00	1,824,076.11	3,768,517.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,245,864.00	35,815,948.00	14,856,628.84	35,815,948.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,799,657.00	1,734,961.44	1,799,657.00	0.00	0.0%
Books and Other Reference Materials		4200	19,880.00	61,113.00	61,671.05	61,113.00	0.00	0.0%
Materials and Supplies		4300	2,850,542.00	8,264,548.00	1,072,604.10	8,264,548.00	0.00	0.0%
Noncapitalized Equipment		4400	1,355,452.00	1,453,563.00	456,249.06	1,453,563.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,226,874.00	11,578,881.00	3,325,485.65	11,578,881.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,973,876.00	2,194,576.00	250,263.05	2,194,576.00	0.00	0.0%
Travel and Conferences		5200	264,020.00	217,181.00	22,011.81	217,181.00	0.00	0.0%
Dues and Memberships		5300	109,145.00	108,329.00	95,768.33	108,329.00	0.00	0.0%
Insurance		5400-5450	1,374,664.00	1,494,664.00	1,466,986.65	1,494,664.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,875,427.00	2,575,427.00	1,273,267.01	2,575,427.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,814,180.00	2,055,596.50	603,788.29	2,055,596.50	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,392.00)	(35,392.00)	(1,346.85)	(35,392.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,140,788.00	7,518,162.50	4,352,481.66	7,518,162.50	0.00	0.0%
Communications		5900	406,260.00	407,765.00	242,999.39	407,765.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,922,968.00	16,536,309.00	8,306,219.34	16,536,309.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	165,000.00	260,967.00	193,741.20	260,967.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,764,452.00	340,514.17	2,764,452.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	67,727.00	63,172.00	0.00	63,172.00	0.00	0.0%
Equipment Replacement		6500	52,239.00	20,431.00	15,231.35	20,431.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			284,966.00	3,109,022.00	549,486.72	3,109,022.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	20,000.00	20,000.00	(69,600.00)	20,000.00	0.00	0.0%
Payments to County Offices		7142	793,603.00	863,875.00	170,646.71	863,875.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	845,641.00	845,641.00	431,712.86	845,641.00	0.00	0.0%
Other Debt Service - Principal		7439	900,071.00	900,071.00	137,349.91	900,071.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,567,315.00	2,637,587.00	670,109.48	2,637,587.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(108,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(108,000.00)	(108,000.00)	0.00	(108,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			155,535,498.00	166,858,560.00	79,526,057.45	166,858,560.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,014,589.00	7,014,589.00	6,249,000.00	7,014,589.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	1,721,161.00	660,000.00	1,721,161.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	380,994.00	63,000.00	30,000.00	63,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			380,994.00	1,784,161.00	690,000.00	1,784,161.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			6,633,595.00	5,230,428.00	5,559,000.00	5,230,428.00	0.00	0.0%

San Dieguito Union High
 San Diego County

Second Interim
 General Fund
 Exhibit: Restricted Balance Detail

37 68346 0000000
 Form 011

Resource	Description	2020-21 Projected Year Totals
6300	Lottery: Instructional Materials	787,379.29
6690	Tobacco-Use Prevention Education: Grades	0.02
7311	Classified School Employee Professional De	59,733.00
7510	Low-Performing Students Block Grant	0.40
9010	Other Restricted Local	71,467.72
Total, Restricted Balance		<u>918,580.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	423,798.00	294,142.00	103,190.25	294,142.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,055.00	22,886.00	6,995.15	22,886.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,326,662.00	2,790.00	(6,616.79)	2,790.00	0.00	0.0%
5) TOTAL, REVENUES			2,783,515.00	319,818.00	103,568.61	319,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,240,137.00	1,148,817.00	591,762.97	1,148,817.00	0.00	0.0%
3) Employee Benefits		3000-3999	527,960.00	480,645.00	230,761.86	480,645.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,173,587.00	262,000.00	69,316.85	262,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,825.00	41,517.00	17,932.08	41,517.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,000.00	108,000.00	0.00	108,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,101,509.00	2,040,979.00	909,773.76	2,040,979.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(317,994.00)	(1,721,161.00)	(806,205.15)	(1,721,161.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	317,994.00	1,721,161.00	660,000.00	1,721,161.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			317,994.00	1,721,161.00	660,000.00	1,721,161.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(146,205.15)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	79,036.58	79,036.58		79,036.58	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			79,036.58	79,036.58		79,036.58		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			79,036.58	79,036.58		79,036.58		
2) Ending Balance, June 30 (E + F1e)								
			79,036.58	79,036.58		79,036.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	79,036.58	79,036.58		79,036.58		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	423,798.00	294,142.00	103,190.25	294,142.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			423,798.00	294,142.00	103,190.25	294,142.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	33,055.00	22,886.00	6,995.15	22,886.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,055.00	22,886.00	6,995.15	22,886.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,285,052.00	760.00	(8,068.55)	760.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650.00	1,400.00	1,143.07	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,960.00	630.00	308.69	630.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,326,662.00	2,790.00	(6,616.79)	2,790.00	0.00	0.0%
TOTAL, REVENUES			2,783,515.00	319,818.00	103,568.61	319,818.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	659,382.00	567,099.00	276,199.43	567,099.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	524,252.00	524,145.00	283,644.11	524,145.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,503.00	57,573.00	31,919.43	57,573.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,240,137.00	1,148,817.00	591,762.97	1,148,817.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	193,644.00	183,333.00	97,529.32	183,333.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	94,269.00	87,888.00	45,714.13	87,888.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	41,026.00	38,757.00	19,895.40	38,757.00	0.00	0.0%
Unemployment Insurance		3501-3502	622.00	581.00	321.49	581.00	0.00	0.0%
Workers' Compensation		3601-3602	21,336.00	20,178.00	11,454.27	20,178.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,848.00	3,585.00	465.57	3,585.00	0.00	0.0%
OPEB, Active Employees		3751-3752	15,206.00	15,206.00	207.76	15,206.00	0.00	0.0%
Other Employee Benefits		3901-3902	158,009.00	131,117.00	55,173.92	131,117.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			527,960.00	480,645.00	230,761.86	480,645.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,150.00	27,000.00	10,908.01	27,000.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Food		4700	1,101,437.00	210,000.00	58,408.84	210,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,173,587.00	262,000.00	69,316.85	262,000.00	0.00	0.0%

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 131

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	1,550.00	712.81	1,550.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,925.00	5,517.00	2,683.28	5,517.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,100.00	5,100.00	1,346.85	5,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,550.00	28,600.00	12,704.84	28,600.00	0.00	0.0%
Communications		5900	750.00	750.00	484.30	750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,825.00	41,517.00	17,932.08	41,517.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	108,000.00	108,000.00	0.00	108,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,000.00	108,000.00	0.00	108,000.00	0.00	0.0%
TOTAL, EXPENDITURES			3,101,509.00	2,040,979.00	909,773.76	2,040,979.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	1,721,161.00	660,000.00	1,721,161.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	317,994.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			317,994.00	1,721,161.00	660,000.00	1,721,161.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			317,994.00	1,721,161.00	660,000.00	1,721,161.00		

San Dieguito Union High
 San Diego County

Second Interim
 Cafeteria Special Revenue Fund
 Exhibit: Restricted Balance Detail

37 68346 0000000
 Form 13I

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	79,036.58
Total, Restricted Balance		<u>79,036.58</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	217.68	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	217.68	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	217.68	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Pupil Transportation Equipment Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	217.68	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	49,812.14	49,812.14		49,812.14	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			49,812.14	49,812.14		49,812.14		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			49,812.14	49,812.14		49,812.14		
2) Ending Balance, June 30 (E + F1e)								
			50,312.14	50,312.14		50,312.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	50,312.14	50,312.14		50,312.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Pupil Transportation Equipment Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	217.68	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	217.68	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	217.68	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Pupil Transportation Equipment Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 151

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

San Dieguito Union High
San Diego County

Second Interim
Pupil Transportation Equipment Fund
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 15I

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Special Reserve Fund for Other Than Capital Outlay Projects
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,000.00	1,466.94	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	3,000.00	1,466.94	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	3,000.00	1,466.94	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,249,000.00	6,249,000.00	6,249,000.00	6,249,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,249,000.00)	(6,249,000.00)	(6,249,000.00)	(6,249,000.00)		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Special Reserve Fund for Other Than Capital Outlay Projects
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,249,000.00)	(6,246,000.00)	(6,247,533.06)	(6,246,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,332,243.79	6,332,243.79		6,332,243.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,332,243.79	6,332,243.79		6,332,243.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,332,243.79	6,332,243.79		6,332,243.79		
2) Ending Balance, June 30 (E + F1e)			83,243.79	86,243.79		86,243.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	83,243.79	86,243.79		86,243.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Special Reserve Fund for Other Than Capital Outlay Projects
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 000000
 Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	3,000.00	1,466.94	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	3,000.00	1,466.94	3,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	3,000.00	1,466.94	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,249,000.00	6,249,000.00	6,249,000.00	6,249,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,249,000.00	6,249,000.00	6,249,000.00	6,249,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,249,000.00)	(6,249,000.00)	(6,249,000.00)	(6,249,000.00)		

San Dieguito Union High
San Diego County

Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 17I

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Building Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,240.00	18,240.00	0.00	18,240.00	0.00	0.0%
4) Other Local Revenue		8600-8799	302,500.00	217,849.00	61,022.31	217,849.00	0.00	0.0%
5) TOTAL, REVENUES			320,740.00	236,089.00	61,022.31	236,089.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	888,781.00	734,907.00	429,523.73	734,907.00	0.00	0.0%
3) Employee Benefits		3000-3999	356,141.00	288,954.00	140,871.24	288,954.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	35,123.00	30,456.55	35,123.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,305,795.00	10,275,081.00	5,750,090.67	10,275,081.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,564,717.00	11,348,065.00	6,350,942.19	11,348,065.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,243,977.00)	(11,111,976.00)	(6,289,919.88)	(11,111,976.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(765,589.00)	(765,589.00)	0.00	(765,589.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,009,566.00)	(11,877,565.00)	(6,289,919.88)	(11,877,565.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,694,785.77	14,694,785.77		14,694,785.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,694,785.77	14,694,785.77		14,694,785.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,694,785.77	14,694,785.77		14,694,785.77		
2) Ending Balance, June 30 (E + F1e)			5,685,219.77	2,817,220.77		2,817,220.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,685,219.77	2,817,220.77		2,817,220.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Building Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	18,240.00	18,240.00	0.00	18,240.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,240.00	18,240.00	0.00	18,240.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	302,500.00	202,500.00	57,480.80	202,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	15,349.00	3,541.51	15,349.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			302,500.00	217,849.00	61,022.31	217,849.00	0.00	0.0%
TOTAL, REVENUES			320,740.00	236,089.00	61,022.31	236,089.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Building Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	551,789.00	480,695.00	283,164.65	480,695.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	336,992.00	254,212.00	146,359.08	254,212.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			888,781.00	734,907.00	429,523.73	734,907.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	49,018.00	41,323.00	13,465.27	41,323.00	0.00	0.0%
PERS		3201-3202	144,126.00	123,765.00	70,952.46	123,765.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	67,992.00	56,220.00	24,644.02	56,220.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,718.00	11,072.00	5,682.31	11,072.00	0.00	0.0%
Unemployment Insurance		3501-3502	444.00	368.00	223.13	368.00	0.00	0.0%
Workers' Compensation		3601-3602	15,193.00	11,665.00	7,908.14	11,665.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,756.00	2,279.00	284.14	2,279.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,675.00	4,123.00	451.21	4,123.00	0.00	0.0%
Other Employee Benefits		3901-3902	59,219.00	38,139.00	17,260.56	38,139.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			356,141.00	288,954.00	140,871.24	288,954.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	35,123.00	30,456.55	35,123.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	35,123.00	30,456.55	35,123.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Building Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	237,784.00	132,596.20	237,784.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,700,812.00	9,024,120.00	4,821,827.21	9,024,120.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	604,983.00	1,013,177.00	795,667.26	1,013,177.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,305,795.00	10,275,081.00	5,750,090.67	10,275,081.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,564,717.00	11,348,065.00	6,350,942.19	11,348,065.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,589.00	765,589.00	0.00	765,589.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(765,589.00)	(765,589.00)	0.00	(765,589.00)		

San Dieguito Union High
 San Diego County

Second Interim
 Building Fund
 Exhibit: Restricted Balance Detail

37 68346 0000000
 Form 211

Resource	Description	2020/21 Projected Year Totals
7690	On-Behalf Pension Contributions	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	519,200.00	669,500.00	592,316.65	669,500.00	0.00	0.0%
5) TOTAL, REVENUES			519,200.00	669,500.00	592,316.65	669,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	75,351.00	84,563.00	57,498.60	84,563.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	781,116.00	557,828.00	226,141.04	557,828.00	0.00	0.0%
6) Capital Outlay		6000-6999	426,275.00	682,826.00	299,436.69	682,826.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	343,982.00	343,982.00	343,981.82	343,982.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,626,724.00	1,669,199.00	927,058.15	1,669,199.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,107,524.00)	(999,699.00)	(334,741.50)	(999,699.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,107,524.00)	(999,699.00)	(334,741.50)	(999,699.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,768,657.28	1,768,657.28		1,768,657.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,768,657.28	1,768,657.28		1,768,657.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,768,657.28	1,768,657.28		1,768,657.28		
2) Ending Balance, June 30 (E + F1e)			661,133.28	768,958.28		768,958.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	337,435.43	473,460.43		473,460.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	323,697.85	295,497.85		295,497.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	9,200.00	9,500.00	6,062.44	9,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees								
		8681	500,000.00	650,000.00	586,254.21	650,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			519,200.00	669,500.00	592,316.65	669,500.00	0.00	0.0%
TOTAL, REVENUES			519,200.00	669,500.00	592,316.65	669,500.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,718.00	23,718.00	0.00	23,718.00	0.00	0.0%
Noncapitalized Equipment		4400	51,633.00	60,845.00	57,498.60	60,845.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			75,351.00	84,563.00	57,498.60	84,563.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,292.00	30,292.00	0.00	30,292.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	750,824.00	526,569.00	225,174.23	526,569.00	0.00	0.0%
Communications		5900	0.00	967.00	966.81	967.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			781,116.00	557,828.00	226,141.04	557,828.00	0.00	0.0%

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 25I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	396,275.00	273,705.00	212,975.00	273,705.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,000.00	113,592.00	44,238.78	113,592.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	295,529.00	42,222.91	295,529.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			426,275.00	682,826.00	299,436.69	682,826.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	8,612.00	8,612.00	8,612.29	8,612.00	0.00	0.0%
Other Debt Service - Principal		7439	335,370.00	335,370.00	335,369.53	335,370.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,982.00	343,982.00	343,981.82	343,982.00	0.00	0.0%
TOTAL, EXPENDITURES			1,626,724.00	1,669,199.00	927,058.15	1,669,199.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 251

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

San Dieguito Union High
 San Diego County

Second Interim
 Capital Facilities Fund
 Exhibit: Restricted Balance Detail

37 68346 0000000
 Form 25I

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	473,460.43
Total, Restricted Balance		<u>473,460.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	1,402.00	700.57	1,402.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	4,087,707.00	4,087,005.57	4,087,707.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	4,087,707.00	4,087,005.57	4,087,707.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(4,086,305.00)	(4,086,305.00)	(4,086,305.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	1,402.00	700.57	1,402.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,467.58	11,467.58		11,467.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,467.58	11,467.58		11,467.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,467.58	11,467.58		11,467.58		
2) Ending Balance, June 30 (E + F1e)			11,567.58	12,869.58		12,869.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,467.58	12,869.58		12,869.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 County School Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	1,402.00	700.57	1,402.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	1,402.00	700.57	1,402.00	0.00	0.0%
TOTAL, REVENUES			100.00	4,087,707.00	4,087,005.57	4,087,707.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 County School Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(4,086,305.00)	(4,086,305.00)	(4,086,305.00)		

San Dieguito Union High
 San Diego County

Second Interim
 County School Facilities Fund
 Exhibit: Restricted Balance Detail

37 68346 0000000
 Form 35I

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	12,869.58
Total, Restricted Balance		<u>12,869.58</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	685,424.00	609,931.03	685,424.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	685,424.00	609,931.03	685,424.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.00	685,424.00	609,931.03	685,424.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	4,086,305.00	4,086,305.00	4,086,305.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150.00	4,771,729.00	4,696,236.03	4,771,729.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,757,453.76	15,757,453.76		15,757,453.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,757,453.76	15,757,453.76		15,757,453.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,757,453.76	15,757,453.76		15,757,453.76		
2) Ending Balance, June 30 (E + F1e)			15,757,603.76	20,529,182.76		20,529,182.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,757,603.76	20,529,182.76		20,529,182.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Special Reserve Fund for Capital Outlay Projects
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 40I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150,000.00	74,507.03	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	535,424.00	535,424.00	535,424.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	685,424.00	609,931.03	685,424.00	0.00	0.0%
TOTAL, REVENUES			150.00	685,424.00	609,931.03	685,424.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Special Reserve Fund for Capital Outlay Projects
 Revenues, Expenditures, and Changes in Fund Balance

37 68346 0000000
 Form 40I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,086,305.00	4,086,305.00	4,086,305.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	4,086,305.00	4,086,305.00	4,086,305.00		

San Dieguito Union High
San Diego County

Second Interim
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68346 0000000
Form 401

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Self-Insurance Fund
 Revenues, Expenses and Changes in Net Position

37 68346 0000000
 Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	680,050.00	793,608.00	108,274.62	793,608.00	0.00	0.0%
5) TOTAL, REVENUES			680,050.00	793,608.00	108,274.62	793,608.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	738,000.00	661,125.00	342,844.59	661,125.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			738,000.00	661,125.00	342,844.59	661,125.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,950.00)	132,483.00	(234,569.97)	132,483.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	63,000.00	63,000.00	30,000.00	63,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,000.00	63,000.00	30,000.00	63,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,050.00	195,483.00	(204,569.97)	195,483.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(32,864,108.37)	(32,864,108.37)		(32,864,108.37)	0.00	0.0%
b) Audit Adjustments		9793	0.00	1,652,666.59		1,652,666.59	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(32,864,108.37)	(31,211,441.78)		(31,211,441.78)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(32,864,108.37)	(31,211,441.78)		(31,211,441.78)		
2) Ending Net Position, June 30 (E + F1e)			(32,859,058.37)	(31,015,958.78)		(31,015,958.78)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			(32,859,058.37)	(31,015,958.78)		(31,015,958.78)		

San Dieguito Union High
 San Diego County

2020-21 Second Interim
 Self-Insurance Fund
 Revenues, Expenses and Changes in Net Position

37 68346 0000000
 Form 671

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,050.00	12,070.00	6,088.80	12,070.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	675,000.00	781,538.00	102,185.82	781,538.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			680,050.00	793,608.00	108,274.62	793,608.00	0.00	0.0%
TOTAL, REVENUES			680,050.00	793,608.00	108,274.62	793,608.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	738,000.00	661,125.00	342,844.59	661,125.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			738,000.00	661,125.00	342,844.59	661,125.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			738,000.00	661,125.00	342,844.59	661,125.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	63,000.00	63,000.00	30,000.00	63,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,000.00	63,000.00	30,000.00	63,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,000.00	63,000.00	30,000.00	63,000.00		

San Dieguito Union High
San Diego County

Second Interim
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

37 68346 0000000
Form 671

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,673.19	12,684.32	12,684.32	12,684.32	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,673.19	12,684.32	12,684.32	12,684.32	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	6.00	6.00	6.00	6.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.00	6.00	6.00	6.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,679.19	12,690.32	12,690.32	12,690.32	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			16,854,371.00	17,566,931.00	21,229,758.00	17,660,388.00	10,340,707.00	6,493,560.00	32,872,445.00	27,579,834.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		352,318.00	352,318.00	986,270.00	352,318.00	0.00	633,951.00	140,927.00	(378,000.00)	
	8020-8079		448,724.00	1,666,150.00	1,508,448.00	2,376,356.00	6,989,232.00	36,456,904.00	17,246,709.00	3,030,433.00	
	8080-8099		(5,548.00)	37,299.00					(37,299.00)	447,398.00	
	8100-8299				3,973,638.00	189,548.00	4,634.00	478,745.00	80,020.00	343,927.00	
	8300-8599				1,686,389.00	1,126,031.00	581,775.00	0.00	713,731.00	7,220.00	
	8600-8799		379,237.00	477,666.00	1,111,226.00	844,929.00	665,652.00	784,282.00	923,801.00	555,685.00	
	8910-8929		6,249,000.00								
	8930-8979										
TOTAL RECEIPTS			7,423,731.00	2,533,433.00	9,265,971.00	4,889,182.00	8,241,293.00	38,353,882.00	19,067,889.00	4,006,663.00	
C. DISBURSEMENTS											
	1000-1999		585,425.00	6,535,979.00	6,789,775.00	6,605,363.00	6,691,757.00	6,629,323.00	6,845,918.00	6,781,637.00	
	2000-2999		1,004,936.00	1,433,790.00	1,714,713.00	1,722,813.00	1,753,631.00	1,789,683.00	1,721,746.00	1,888,102.00	
	3000-3999		429,635.00	1,709,039.00	2,606,884.00	2,503,690.00	2,507,098.00	2,545,188.00	2,557,557.00	2,607,141.00	
	4000-4999		71,831.00	1,351,573.00	560,710.00	397,956.00	252,934.00	292,129.00	399,202.00	244,286.00	
	5000-5999		640,663.00	969,088.00	2,425,150.00	1,230,350.00	886,799.00	918,075.00	1,235,245.00	1,169,257.00	
	6000-6599		0.00	20,877.00	22,023.00	11,208.00	0.00	16,231.00	479,148.00	606,900.00	
	7000-7499		78,987.00	(69,600.00)	17,036.00	428,126.00	133,168.00				
	7600-7629					30,000.00	500,000.00	78,987.00	163,407.00	166,109.00	
	7630-7699										
TOTAL DISBURSEMENTS			2,811,477.00	11,950,746.00	14,136,291.00	12,929,506.00	12,725,387.00	12,269,616.00	13,402,223.00	13,463,432.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	(178,307.00)	1,937.00	(2.00)	(2.00)	(4.00)	(2,982.00)	(1.00)	(1.00)		
	9200-9299	(5,124,114.00)	323,177.00	661,475.00	1,287,788.00	1,961,901.00	175,093.00	398,964.00	119,781.00	(37,153.00)	
	9310	(567,712.00)		(400,000.00)		567,712.00	400,000.00				
	9320	(500.00)			500.00						
	9330										
	9340										
	9490										
SUBTOTAL			(5,870,633.00)	325,114.00	261,473.00	1,288,286.00	2,529,609.00	572,111.00	398,963.00	119,780.00	(37,153.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	4,363,880.00	2,536,698.00	1,812,742.00	(118,489.00)	(781,936.00)	59,064.00	(14,918.00)	(65,160.00)		
	9610	637,917.00				637,917.00					
	9640			(11,000,000.00)					11,143,000.00		
	9650	734,754.00				734,754.00					
	9690										
SUBTOTAL			5,736,551.00	2,536,698.00	(9,187,258.00)	(118,489.00)	590,735.00	59,064.00	(14,918.00)	11,077,840.00	0.00
<u>Nonoperating</u>											
	9910		(1,688,110.00)	3,631,409.00	(105,825.00)	(1,218,231.00)	123,900.00	(119,262.00)	(217.00)		
TOTAL BALANCE SHEET ITEMS			(11,607,184.00)	(3,899,694.00)	13,080,140.00	1,300,950.00	720,643.00	636,947.00	294,619.00	(10,958,277.00)	(37,153.00)
E. NET INCREASE/DECREASE (B - C + D)			712,560.00	3,662,827.00	(3,569,370.00)	(7,319,681.00)	(3,847,147.00)	26,378,885.00	(5,292,611.00)	(9,493,922.00)	
F. ENDING CASH (A + E)			17,566,931.00	21,229,758.00	17,660,388.00	10,340,707.00	6,493,560.00	32,872,445.00	27,579,834.00	18,085,912.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

San Dieguito Union High
 San Diego County

Second Interim
 2020-21 INTERIM REPORT
 Cashflow Worksheet - Budget Year (1)

37 68346 000000
 Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		18,085,912.00	7,933,646.00	19,215,278.00	19,720,230.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	256,514.00	(378,000.00)	(378,000.00)	950,757.00		(1.00)	2,891,372.00	2,891,372.00
	8020-8079	3,030,433.00	31,177,095.00	13,939,992.00	3,582,102.00		(6,450.00)	121,446,128.00	121,446,128.00
	8080-8099	(146,913.00)	183,022.00	(377,420.00)	633,994.00	5,547.00		740,080.00	740,080.00
	8100-8299	487,484.00	183,773.00	336,979.00	1,738,463.00	3,663,542.00		11,480,753.00	11,480,753.00
	8300-8599	137,123.00	695,454.00	320,663.00	8,018,592.00	240,820.00		13,527,798.00	13,527,798.00
	8600-8799	591,070.00	601,337.00	568,003.00	846,478.00	432,269.00		8,781,635.00	8,781,635.00
	8910-8929		152,125.00	255,196.00	358,268.00			7,014,589.00	7,014,589.00
	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,355,711.00	32,614,806.00	14,665,413.00	16,128,654.00	4,342,178.00	(6,451.00)	165,882,355.00	165,882,355.00
C. DISBURSEMENTS									
	1000-1999	6,853,752.00	6,720,524.00	6,785,804.00	7,381,643.00	99,063.00		75,305,963.00	75,305,963.00
	2000-2999	2,500,000.00	1,852,303.00	1,859,478.00	2,500,000.00	241,655.00		21,982,850.00	21,982,850.00
	3000-3999	2,837,173.00	2,837,173.00	2,837,173.00	9,840,658.00	(2,461.00)		35,815,948.00	35,815,948.00
	4000-4999	244,286.00	5,881,961.00	941,431.00	941,431.00	(849.00)		11,578,881.00	11,578,881.00
	5000-5999	1,554,592.00	1,315,745.00	1,374,186.00	1,531,180.00	1,285,979.00		16,536,309.00	16,536,309.00
	6000-6599	294,016.00	825,000.00	270,722.00	543,477.00	19,417.00		3,109,019.00	3,109,022.00
	7000-7499						1,941,870.00	2,529,587.00	2,529,587.00
	7600-7629	166,685.00	1,842,271.00	33,224.00	344,221.00		(1,540,743.00)	1,784,161.00	1,784,161.00
	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		14,450,504.00	21,274,977.00	14,102,018.00	23,082,610.00	1,642,804.00	401,127.00	168,642,718.00	168,642,721.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199							(1,055.00)	
	9200-9299	(57,473.00)	(58,197.00)	(58,443.00)	(770,089.00)			3,946,824.00	
	9310							567,712.00	
	9320							500.00	
	9330							0.00	
	9340							0.00	
	9490							0.00	
SUBTOTAL		(57,473.00)	(58,197.00)	(58,443.00)	(770,089.00)	0.00	0.00	4,513,981.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599							3,428,001.00	
	9610							637,917.00	
	9640							143,000.00	
	9650							734,754.00	
	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,943,672.00	
<u>Nonoperating</u>									
	9910							623,664.00	
TOTAL BALANCE SHEET ITEMS		(57,473.00)	(58,197.00)	(58,443.00)	(770,089.00)	0.00	0.00	193,973.00	
E. NET INCREASE/DECREASE (B - C + D)		(10,152,266.00)	11,281,632.00	504,952.00	(7,724,045.00)	2,699,374.00	(407,578.00)	(2,566,390.00)	(2,760,366.00)
F. ENDING CASH (A + E)		7,933,646.00	19,215,278.00	19,720,230.00	11,996,185.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,287,981.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	124,337,760.00	1.95%	126,764,664.00	1.95%	129,240,107.00
2. Federal Revenues	8100-8299	675,000.00	0.00%	675,000.00	0.00%	675,000.00
3. Other State Revenues	8300-8599	2,525,381.00	0.81%	2,545,913.00	0.04%	2,546,806.00
4. Other Local Revenues	8600-8799	2,007,620.00	-13.16%	1,743,360.00	0.19%	1,746,602.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,014,589.00	-89.09%	765,589.00	0.00%	765,589.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,727,928.00)	-1.79%	(16,427,928.00)	0.00%	(16,427,928.00)
6. Total (Sum lines A1 thru A5c)		119,832,422.00	-3.14%	116,066,598.00	2.14%	118,546,176.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,051,218.00		65,643,713.00
b. Step & Column Adjustment				592,495.00		446,437.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,051,218.00	0.91%	65,643,713.00	0.68%	66,090,150.00
2. Classified Salaries						
a. Base Salaries				16,682,807.00		16,960,329.00
b. Step & Column Adjustment				277,522.00		101,762.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,682,807.00	1.66%	16,960,329.00	0.60%	17,062,091.00
3. Employee Benefits	3000-3999	23,553,067.00	2.51%	24,144,189.00	9.19%	26,364,151.00
4. Books and Supplies	4000-4999	2,809,361.00	-16.71%	2,339,783.00	1.55%	2,375,988.00
5. Services and Other Operating Expenditures	5000-5999	8,693,705.00	5.66%	9,185,723.00	1.52%	9,325,154.00
6. Capital Outlay	6000-6999	383,195.00	-73.44%	101,787.00	1.50%	103,314.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,753,712.00	0.01%	1,753,832.00	0.01%	1,753,954.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(526,405.00)	-35.06%	(341,829.00)	1.50%	(346,957.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,784,161.00	-80.38%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		120,184,821.00	-0.04%	120,137,527.00	2.45%	123,077,845.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(352,399.00)		(4,070,929.00)		(4,531,669.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,831,869.16		12,479,470.16		8,408,541.16
2. Ending Fund Balance (Sum lines C and D1)		12,479,470.16		8,408,541.16		3,876,872.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	180,000.00		180,000.00		180,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,240,188.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,059,282.16		4,707,869.00		4,811,456.00
2. Unassigned/Unappropriated	9790	0.00		3,520,672.16		(1,114,583.84)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,479,470.16		8,408,541.16		3,876,872.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,059,282.16		4,707,869.00		4,811,456.00
c. Unassigned/Unappropriated	9790	0.00		3,520,672.16		(1,114,583.84)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,059,282.16		8,228,541.16		3,696,872.16
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	739,820.00	0.00%	739,820.00	0.00%	739,820.00
2. Federal Revenues	8100-8299	10,805,753.00	-69.75%	3,269,084.00	0.00%	3,269,084.00
3. Other State Revenues	8300-8599	11,002,417.00	-13.72%	9,493,023.00	0.19%	9,510,929.00
4. Other Local Revenues	8600-8799	6,774,015.00	0.00%	6,774,015.00	0.00%	6,774,015.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,727,928.00	-1.79%	16,427,928.00	0.00%	16,427,928.00
6. Total (Sum lines A1 thru A5c)		46,049,933.00	-20.30%	36,703,870.00	0.05%	36,721,776.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,254,745.00		9,868,877.00
b. Step & Column Adjustment				102,547.45		98,688.77
c. Cost-of-Living Adjustment						
d. Other Adjustments				(488,415.45)		(209,999.77)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,254,745.00	-3.76%	9,868,877.00	-1.13%	9,757,566.00
2. Classified Salaries						
a. Base Salaries				5,300,043.00		5,331,843.26
b. Step & Column Adjustment				31,800.26		31,991.06
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,300,043.00	0.60%	5,331,843.26	0.60%	5,363,834.32
3. Employee Benefits	3000-3999	12,262,881.00	1.07%	12,393,889.00	3.67%	12,848,580.00
4. Books and Supplies	4000-4999	8,769,520.00	-91.00%	789,498.00	1.55%	801,715.00
5. Services and Other Operating Expenditures	5000-5999	7,842,604.00	-11.29%	6,956,954.00	1.48%	7,060,194.00
6. Capital Outlay	6000-6999	2,725,827.00	-88.22%	321,039.00	1.50%	325,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	883,875.00	1.50%	897,133.00	1.50%	910,590.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	418,405.00	-44.50%	232,209.00	1.50%	235,692.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,457,900.00	-24.08%	36,791,442.26	1.39%	37,304,026.32
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,407,967.00)		(87,572.26)		(582,250.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,326,547.43		918,580.43		831,008.17
2. Ending Fund Balance (Sum lines C and D1)		918,580.43		831,008.17		248,757.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	918,580.43		831,008.17		248,757.85
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		918,580.43		831,008.17		248,757.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
We have added an increase of 1% for the cost of step and column for Certificated and .60% for Classified. We have also included Certificated attrition savings of (210,000). The remaining adjustments were due to removing one-time funds and PY carryovers.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	125,077,580.00	1.94%	127,504,484.00	1.94%	129,979,927.00
2. Federal Revenues	8100-8299	11,480,753.00	-65.65%	3,944,084.00	0.00%	3,944,084.00
3. Other State Revenues	8300-8599	13,527,798.00	-11.01%	12,038,936.00	0.16%	12,057,735.00
4. Other Local Revenues	8600-8799	8,781,635.00	-3.01%	8,517,375.00	0.04%	8,520,617.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,014,589.00	-89.09%	765,589.00	0.00%	765,589.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		165,882,355.00	-7.90%	152,770,468.00	1.63%	155,267,952.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,305,963.00		75,512,590.00
b. Step & Column Adjustment				695,042.45		545,125.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(488,415.45)		(209,999.77)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,305,963.00	0.27%	75,512,590.00	0.44%	75,847,716.00
2. Classified Salaries						
a. Base Salaries				21,982,850.00		22,292,172.26
b. Step & Column Adjustment				309,322.26		133,753.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,982,850.00	1.41%	22,292,172.26	0.60%	22,425,925.32
3. Employee Benefits	3000-3999	35,815,948.00	2.02%	36,538,078.00	7.32%	39,212,731.00
4. Books and Supplies	4000-4999	11,578,881.00	-72.97%	3,129,281.00	1.55%	3,177,703.00
5. Services and Other Operating Expenditures	5000-5999	16,536,309.00	-2.38%	16,142,677.00	1.50%	16,385,348.00
6. Capital Outlay	6000-6999	3,109,022.00	-86.40%	422,826.00	1.50%	429,169.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,637,587.00	0.51%	2,650,965.00	0.51%	2,664,544.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(108,000.00)	1.50%	(109,620.00)	1.50%	(111,265.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,784,161.00	-80.38%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		168,642,721.00	-6.95%	156,928,969.26	2.20%	160,381,871.32
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,760,366.00)		(4,158,501.26)		(5,113,919.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,158,416.59		13,398,050.59		9,239,549.33
2. Ending Fund Balance (Sum lines C and D1)		13,398,050.59		9,239,549.33		4,125,630.01
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	180,000.00		180,000.00		180,000.00
b. Restricted	9740	918,580.43		831,008.17		248,757.85
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,240,188.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,059,282.16		4,707,869.00		4,811,456.00
2. Unassigned/Unappropriated	9790	0.00		3,520,672.16		(1,114,583.84)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,398,050.59		9,239,549.33		4,125,630.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,059,282.16		4,707,869.00		4,811,456.00
c. Unassigned/Unappropriated	9790	0.00		3,520,672.16		(1,114,583.84)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,059,282.16		8,228,541.16		3,696,872.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		5.24%		2.31%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,684.32		12,555.82		12,561.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		168,642,721.00		156,928,969.26		160,381,871.32
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		168,642,721.00		156,928,969.26		160,381,871.32
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,059,281.63		4,707,869.08		4,811,456.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,059,281.63		4,707,869.08		4,811,456.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	12,684.32		
	Charter School	0.00		
	Total ADA	12,684.32	12,684.32	0.0%
1st Subsequent Year (2021-22)	District Regular	12,526.30		
	Charter School	0.00		
	Total ADA	12,526.30	12,555.82	0.2%
2nd Subsequent Year (2022-23)	District Regular	12,526.30		
	Charter School	0.00		
	Total ADA	12,526.30	12,561.77	0.3%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	13,001	13,008		
Charter School	0	0		
Total Enrollment	13,001	13,008	0.1%	Met
1st Subsequent Year (2021-22)				
District Regular	13,001	13,089		
Charter School	0	0		
Total Enrollment	13,001	13,089	0.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	13,001	13,087		
Charter School	0	0		
Total Enrollment	13,001	13,087	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	12,529	13,063	
Charter School			
Total ADA/Enrollment	12,529	13,063	95.9%
Second Prior Year (2018-19)			
District Regular	12,615	13,128	
Charter School			
Total ADA/Enrollment	12,615	13,128	96.1%
First Prior Year (2019-20)			
District Regular	12,684	13,177	
Charter School	0		
Total ADA/Enrollment	12,684	13,177	96.3%
Historical Average Ratio:			96.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	12,684	13,008		
Charter School	0	0		
Total ADA/Enrollment	12,684	13,008	97.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	12,556	13,089		
Charter School		0		
Total ADA/Enrollment	12,556	13,089	95.9%	Met
2nd Subsequent Year (2022-23)				
District Regular	12,562	13,087		
Charter School		0		
Total ADA/Enrollment	12,562	13,087	96.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

LEAs are being held harmless to a loss in K-12 ADA base school funding in the 20/21 fiscal year. Therefore, our 20/21 P-2 ADA is based on the 19/20 fiscal year, not on the current year ADA. If we were using the current year estimate, this criteria would be met.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	124,337,760.00	124,337,760.00	0.0%	Met
1st Subsequent Year (2021-22)	126,764,664.00	126,766,422.00	0.0%	Met
2nd Subsequent Year (2022-23)	129,240,107.00	129,219,413.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	92,294,744.57	104,385,085.50	88.4%
Second Prior Year (2018-19)	95,953,348.64	108,795,884.76	88.2%
First Prior Year (2019-20)	98,758,575.65	111,205,780.66	88.8%
	Historical Average Ratio:		88.5%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	105,287,092.00	118,400,660.00	88.9%	Met
1st Subsequent Year (2021-22)	106,748,231.00	119,787,527.00	89.1%	Met
2nd Subsequent Year (2022-23)	109,516,392.00	122,727,845.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	9,211,264.00	11,480,753.00	24.6%	Yes
1st Subsequent Year (2021-22)	4,090,232.00	3,944,084.00	-3.6%	No
2nd Subsequent Year (2022-23)	4,090,232.00	3,944,084.00	-3.6%	No

Explanation:
(required if Yes)

We were awarded Elementary and Secondary School Emergency Relief (ESSER II) funds after 1st interim and have recognized it for 2nd interim as one-time revenue. We have also made estimated actuals adjustments to our budget based on how we are trending so far and projecting how much we may carryover into the following school year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	14,126,901.00	13,527,798.00	-4.2%	No
1st Subsequent Year (2021-22)	11,309,589.00	12,038,936.00	6.4%	Yes
2nd Subsequent Year (2022-23)	11,301,846.00	12,057,735.00	6.7%	Yes

Explanation:
(required if Yes)

We were awarded another round of Career Technical Education Incentive Grant funds and have added it to our budget ongoing in the subsequent fiscal years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	8,681,593.00	8,781,635.00	1.2%	No
1st Subsequent Year (2021-22)	8,463,268.00	8,517,375.00	0.6%	No
2nd Subsequent Year (2022-23)	8,467,288.00	8,520,617.00	0.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	12,278,526.00	11,578,881.00	-5.7%	Yes
1st Subsequent Year (2021-22)	3,461,499.00	3,129,281.00	-9.6%	Yes
2nd Subsequent Year (2022-23)	3,526,229.00	3,177,703.00	-9.9%	Yes

Explanation:
(required if Yes)

We have removed all one-time grants, carryovers and other one-time expenses from our subsequent fiscal years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	17,050,032.00	16,536,309.00	-3.0%	No
1st Subsequent Year (2021-22)	16,675,559.00	16,142,677.00	-3.2%	No
2nd Subsequent Year (2022-23)	16,988,054.00	16,385,348.00	-3.5%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	32,019,758.00	33,790,186.00	5.5%	Not Met
1st Subsequent Year (2021-22)	23,863,089.00	24,500,395.00	2.7%	Met
2nd Subsequent Year (2022-23)	23,859,366.00	24,522,436.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	29,328,558.00	28,115,190.00	-4.1%	Met
1st Subsequent Year (2021-22)	20,137,058.00	19,271,958.00	-4.3%	Met
2nd Subsequent Year (2022-23)	20,514,283.00	19,563,051.00	-4.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

We were awarded Elementary and Secondary School Emergency Relief (ESSER II) funds after 1st interim and have recognized it for 2nd interim as one-time revenue. We have also made estimated actuals adjustments to our budget based on how we are trending so far and projecting how much we may carryover into the following school year.

Explanation:

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

We were awarded another round of Career Technical Education Incentive Grant funds and have added it to our budget ongoing in the subsequent fiscal years.

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,027,579.00	5,361,486.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,193,299.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.1%	5.2%	2.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.7%	0.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(352,399.00)	120,184,821.00	0.3%	Met
1st Subsequent Year (2021-22)	(4,070,929.00)	120,137,527.00	3.4%	Not Met
2nd Subsequent Year (2022-23)	(4,531,669.00)	123,077,845.00	3.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Due to COVID, the District is conservatively budgeting property tax revenue in the subsequent two fiscal years, based on estimates from San Diego County Property Tax Services. The district generally achieves savings throughout the year, which reduces the amount of deficit spending. The District will continue to align its resources to better reflect historical trends in an effort to best support student needs. This change, along with an on-going review of resources, will continue to help in subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	13,398,050.59	Met
1st Subsequent Year (2021-22)	9,239,549.33	Met
2nd Subsequent Year (2022-23)	4,125,630.01	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	11,999,167.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	12,684	12,556	12,562
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	168,642,721.00	156,928,969.26	160,381,871.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	168,642,721.00	156,928,969.26	160,381,871.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,059,281.63	4,707,869.08	4,811,456.14
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,059,281.63	4,707,869.08	4,811,456.14

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,059,282.16	4,707,869.00	4,811,456.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	3,520,672.16	(1,114,583.84)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	86,243.79	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,145,525.95	8,228,541.16	3,696,872.16
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.05%	5.24%	2.31%
District's Reserve Standard (Section 10B, Line 7):	5,059,281.63	4,707,869.08	4,811,456.14
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Due to COVID, the District is conservatively budgeting property tax revenue in the subsequent two fiscal years, based on estimates from San Diego County Property Tax Services. We will continue to align our resources in an effort to best support student needs in our current environment. We will continue to monitor the impacts to the District and will identify various budget options to address the shortfall in year three.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(16,267,359.00)	(16,727,928.00)	2.8%	460,569.00	Met
1st Subsequent Year (2021-22)	(16,267,359.00)	(16,427,928.00)	1.0%	160,569.00	Met
2nd Subsequent Year (2022-23)	(16,267,359.00)	(16,427,928.00)	1.0%	160,569.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	7,014,589.00	7,014,589.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	765,589.00	765,589.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	765,589.00	765,589.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	2,211,475.00	1,784,161.00	-19.3%	(427,314.00)	Not Met
1st Subsequent Year (2021-22)	400,000.00	350,000.00	-12.5%	(50,000.00)	Not Met
2nd Subsequent Year (2022-23)	400,000.00	350,000.00	-12.5%	(50,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

After analyzing Nutrition Services budget and the impacts of COVID, budget adjustments were made to decrease the expenditures. An increase in federal revenue of an additional \$.75 per meal served between March 2020-August 2020 has been added to other state and federal revenue accordingly. These adjustments decreased the anticipated contribution to the Nutrition Services - Fund 13.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund	General Fund (7438/7439)	593,613
Certificates of Participation				
General Obligation Bonds	24	Special Tax Revenue	Special Tax Revenue Debt Service (7438/7439)	346,703,024
Supp Early Retirement Program				
State School Building Loans	1	State CTE Loan	Capital Facilities (7438/7439)	343,982
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Special Tax Revenue Bond	26	Special Tax Revenue	Special Tax Revenue	98,309,007
Qualified School Construction Bond	7	Gen Fund/Fed Subsidy/Energy Savings/Trans In	General Fund (7438/7439)	11,689,139
TOTAL:				457,638,765

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	157,973	157,973	157,973	157,973
Certificates of Participation				
General Obligation Bonds	13,989,828	14,353,528	14,719,828	15,103,903
Supp Early Retirement Program				
State School Building Loans	343,982	343,982	0	0
Compensated Absences	1,781,947	1,781,947	1,781,947	1,781,947

Other Long-term Commitments (continued):

Special Tax Revenue Bond	7,710,611	7,619,029	7,707,380	7,699,379
Qualified School Construction Bond	849,560	849,560	849,560	849,560
Total Annual Payments:	24,833,901	25,106,019	25,216,688	25,592,762
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increased annual payments will be funded through Capital Facilities and Building Funds, not the General Fund

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	32,695,587.00	32,695,587.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	32,695,587.00	32,695,587.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	3,288,568.00	3,288,568.00
1st Subsequent Year (2021-22)	3,288,568.00	3,288,568.00
2nd Subsequent Year (2022-23)	3,288,568.00	3,288,568.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	791,650.00	793,334.00
1st Subsequent Year (2021-22)	791,650.00	793,334.00
2nd Subsequent Year (2022-23)	791,650.00	793,334.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	791,650.00	793,334.00
1st Subsequent Year (2021-22)	791,650.00	793,334.00
2nd Subsequent Year (2022-23)	791,650.00	793,334.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	75	75
1st Subsequent Year (2021-22)	75	75
2nd Subsequent Year (2022-23)	75	75

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	591.5	596.0	596.0	596.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

791,121

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,455,491	2,578,266	2,707,179
Flat Amount Paid	Flat Amount Paid	Flat Amount Paid
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
 If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
654,386	660,930	667,539
1.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	354.7	351.7	351.7	351.7

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,559,394	4,650,582	4,743,594
Flat Amount Paid	Flat Amount Paid	Flat Amount Paid
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
----	--	--

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
102,921	103,539	104,160
0.6%	0.6%	0.6%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	75.9	75.5	75.5	75.5

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	237,926	249,822	262,313
3. Percent of H&W cost paid by employer	Flat Amount Paid	Flat Amount Paid	Flat Amount Paid
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	94,331	95,275	96,228
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	n/a	n/a	n/a
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- 2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 9, 2021

BOARD MEETING DATE: March 18, 2021

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

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

SUBJECT: CONSIDERATION OF ADOPTION OF RESOLUTION TO
IDENTIFY THE AMOUNT OF BUDGET ADJUSTMENTS
NEEDED IN 2022-23

EXECUTIVE SUMMARY

The Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127. It is certain conditions will change over the course of the next year and staff will monitor key budget variable such as property tax assessed valuation, property tax collections, State of California Local Control Accountability Funding, federal funding, and other supplemental funding. The two subsequent years in the multi-year projections are based on conservative projections and will certainly change when the Board of Trustees adopts its 2021-22 Adopted Budget in June 2021. At this time, based on the current multi-year projections, it is projected that the district will need to implement budget adjustments in 2022-23.

The District will continue to carefully monitor the changes at the state and local level that impact our budget. As required by the San Diego County Office of Education, the district will submit a detailed plan of budget reductions for 2022-23, if needed, as well as a timeline for implementation. This resolution becomes supplemental to the district's 2020-21 Second Interim Budget.

RECOMMENDATION:

It is required by the San Diego County Office of Education that the Board adopt the Resolution Identifying the Amount of Budget Adjustments Needed in 2022-23 as shown in the attached resolution.

FUNDING SOURCE:

Not Applicable.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

**RESOLUTION TO IDENTIFY THE AMOUNT OF
BUDGET REDUCTIONS NEEDED IN 2022-23**

WHEREAS, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127; and

WHEREAS, for 2022-23, it is projected that the district will need to implement expenditure reductions of \$1,114,587; and

WHEREAS, while these actions must be taken to maintain the fiscal stability of the district, the Board of Education will continue to make every effort to sustain a high quality education program for our students; and

NOW, THEREFORE, BE IT RESOLVED, if the fiscal condition does not improve, the district will implement at least \$1,114,587 in expenditure reductions in 2022-23.

This resolution becomes supplemental to the district’s 2020-21 Second Interim Budget.

PASSED AND ADOPTED by the Governing Board on March 18, 2021, by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

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

Clerk of the Governing Board

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 10, 2021

BOARD MEETING DATE: March 18, 2021

PREPARED BY: Tina Douglas, Associate Superintendent,
Business Services

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

SUBJECT: REAPPOINTMENT / APPOINTMENT OF
INDEPENDENT CITIZENS OVERSIGHT
COMMITTEE MEMBERS

EXECUTIVE SUMMARY

Following the passage of Proposition AA, the Board of Trustees appointed a ten-member independent citizens oversight committee (ICOC). The purpose of the committee is to ensure that all funds are used in support of projects included in the bond measure, review the annual independent audit reports, and to report to the Board and public on its findings. The committee must have no fewer than seven members and include members from the following categories:

- One member who is active in a business organization representing the community;
- One member who is active in a senior citizen's organization;
- One member who is in a bona fide taxpayer's organization;
- One member who is a parent of a district student and active in a parent organization; and
- One member who is a parent/guardian of a district student.

Board policy allows ICOC members to serve up to three consecutive two-year terms. The committee currently consists of nine members. Four of the committee's current members have chosen not to continue for another term. Five members have asked to be reappointed to the committee, leaving two vacancies that must be filled to meet the District's obligation of no fewer than seven members. The District has sought applicants to fill the vacant seats.

ITEM 10f

During this application process the District received 36 applications with 8 applicants being screened in and selected to move forward through the interview process. Interviews were held virtually on March 2 and March 8, 2021, with a recommendation of four applicants being submitted for consideration to the Board for appointment to serve on the ICOC.

District staff supports the reappointment of the five current ICOC members. The members are actively engaged in their oversight responsibilities and have represented the community well in carrying out their duties. The current members seeking reappointment are:

- Robin Duveen (taxpayer association member)
- Amy Flicker (parent organization member)
- Diane Chau (at-large member)
- Peter Chu (at-large member)
- Lucienne McCauley (senior organization member)

The District is submitting the following applicants, for Board consideration, to serve on the Independent Citizens Oversight Committee beginning April 1, 2021:

- Gary Aguirre (parent of enrolled student member)
- Lane Macy Kiefaber (business organization member)
- Lakshmi Kommi (at-large member)
- Keven DeHaan (at-large member)

RECOMMENDATION:

It is recommended that the Board reappoint members Robin Duveen, Amy Flicker, Diane Chau, Peter Chu and Lucienne McCauley; as well as appoint new committee applicants, Gary Aguirre, Lane Macy Kiefaber, Lakshmi Kommi, and Kevin DeHaan to the Independent Citizens Oversight Committee beginning April 1, 2021.

FUNDING SOURCE:

Not applicable.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: February 11, 2021

BOARD MEETING DATE: March 18, 2021

PREPARED BY: Bryan Marcus, Associate Superintendent,
Educational Services

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

SUBJECT: LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)
Federal Addendum Update

EXECUTIVE SUMMARY

The Every Student Succeeds Act (ESSA) requires local educational agencies (LEAs) to complete a Local Educational Agency Plan (LEA Plan) that addresses required provisions of ESSA programs under which an LEA applies for federal education funds. Three items comprise the LEA Plan: The Local Control and Accountability Plan (LCAP), the Consolidated Application (ConApp), and the LCAP Federal Addendum. The LCAP Federal Addendum describes the actions that the District will take to ensure that certain programmatic requirements are met, including student academic services designed to increase student achievement and performance, coordination of services, needs assessments, consultations, supplemental services, services to homeless students, and others as required.

LEAs that apply for ESSA funds are required to complete a LCAP Federal Addendum (Addendum) and the Consolidated Application.

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. The SDUHSD LCAP Federal Addendum provides SDUHSD with the opportunity to document our approach to maximizing the impact of federal investments in support of underserved students.

The SDUHSD Federal Addendum seeks to further leverage the LCAP process, recognizing that an approvable LCAP addresses many ESSA provisions.

RECOMMENDATION:

It is recommended that the Board approve the Local Control Accountability Plan Federal Addendum Update as shown in the attached supplement.

FUNDING SOURCE:

Not applicable.

Local Control and Accountability Plan (LCAP) Every Student Succeeds Act (ESSA) Federal Addendum Template

LEA name:

San Dieguito Union High School District

CDS code:

37683460000000

Link to the LCAP:

(optional)

For which ESSA programs will your LEA apply?

Choose from:

TITLE I, PART A

Improving Basic Programs Operated by
State and Local Educational Agencies

TITLE I, PART D

Prevention and Intervention Programs for
Children and Youth Who Are Neglected,
Delinquent, or At-Risk

TITLE II, PART A

Supporting Effective Instruction

TITLE III, PART A

Language Instruction for English Learners
and Immigrant Students

TITLE IV, PART A

Student Support and Academic
Enrichment Grants

*(NOTE: This list only includes ESSA
programs with LEA plan requirements;
not all ESSA programs.)*

Title I Part A, Title II Part A, Title III Part A, Title IV Part A.

In the following pages, ONLY complete the sections for the corresponding programs.

Instructions

The LCAP Federal Addendum is meant to supplement the LCAP to ensure that eligible LEAs have the opportunity to meet the Local Educational Agency (LEA) Plan provisions of the ESSA.

The LCAP Federal Addendum Template must be completed and submitted to the California Department of Education (CDE) to apply for ESSA funding. LEAs are encouraged to review the LCAP Federal Addendum annually with their LCAP, as ESSA funding should be considered in yearly strategic planning.

The LEA must address the Strategy and Alignment prompts provided on the following page.

Each provision for each program must be addressed, unless the provision is not applicable to the LEA.

In addressing these provisions, LEAs must provide a narrative that addresses the provision **within the LCAP Federal Addendum Template.**

Under State Priority Alignment, state priority numbers are provided to demonstrate where an ESSA provision aligns with state priorities. This is meant to assist LEAs in determining where ESSA provisions may already be addressed in the LEA's LCAP, as it demonstrates the LEA's efforts to support the state priorities.

The CDE emphasizes that **the LCAP Federal Addendum should not drive LCAP development.** ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources;

however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

ITEM 10g

California's ESSA State Plan significantly shifts the state's approach to the utilization of federal resources in support of underserved student groups. This LCAP Federal Addendum provides LEAs with the opportunity to document their approach to maximizing the impact of federal investments in support of underserved students.

The implementation of ESSA in California presents an opportunity for LEAs to innovate with their federally-funded programs and align them with the priority goals they are realizing under the state's Local Control Funding Formula (LCFF).

LCFF provides LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The LCAP planning process supports continuous cycles of action, reflection, and improvement.

Please respond to the prompts below, and in the pages that follow, to describe the LEA's plan for making the best use of federal ESEA resources in alignment with other federal, state, and local programs as described in the LEA's LCAP.

Strategy

Explain the LEA's strategy for using federal funds to supplement and enhance local priorities or initiatives funded with state funds, as reflected in the LEA's LCAP. This shall include describing the rationale/evidence for the selected use(s) of federal funds within the context of the LEA's broader strategy reflected in the LCAP.

SDUHSD annually conducts a comprehensive needs assessment, as well as gathers input from all stakeholders to identify district priorities. As outlined in the district Local Control and Accountability Plan (LCAP), focus areas continue to be to increase student achievement, improve instruction and increase reclassification for English Learners, prepare district graduates to be college and career ready, and improve school climate and student connections to school. Federal funding is utilized to supplement core programs in each of these areas to accelerate outcomes for the district's most at-risk and under-performing students.

Student Achievement

All students are provided access to a broad course of study, appropriately credentialed and skilled teachers and school leaders, standards aligned instructional materials, and clean and safe facilities. Based on state assessment results, SDUHSD students have shown high achievement and significant progress in English Language Arts (ELA) and math year over year. Approximately 81% of district students are meeting standards in ELA and 72% in math. Additionally, English Learner (EL) students who have been Redesignated as Fluent English Proficient (RFEP) are performing similar to their native English speaking peers on statewide assessments in both ELA and math. Despite these promising student outcomes, state and local assessment data, as well as grade and course enrollment data indicate a performance gap for English Learners, Socio-Economically Disadvantaged students, and Students with Disabilities in ELA and math. To better serve these students, the district utilizes state supplemental funds and federal funds to provide intervention courses in reading, writing and math, bilingual tutoring support, supplemental instructional materials, professional development for teachers and school leaders, as well as transportation support to increase attendance and provide access to specialized programs.

Improve Instruction and Increase Reclassification for English Learners

English Learners are provided with English Language Development (ELD) instruction aligned with the California State Content Standards in either a designated or integrated setting based on their language proficiency level. The district also offers sheltered courses at most school sites to provide ELs access to the core content curriculum in a smaller class size with more intensive language development support. This course structure provides ELs access to a broad course of study with the additional language development support they need to be successful and make significant progress.

During the 2020-21 school year, SDUHSD continues to provide EL Leads at most school sites. EL Leads provide additional support to English Learners and specialized coaching to teachers. While the district is in a distance learning format, EL Leads pull students virtually individually or in small groups to monitor student progress and to provide support in areas of need. EL Leads work closely with site administration to ensure they are not pulling students during their synchronous learning time.

California School Dashboard results show Very High English Learner Progress which indicates that district ELs continue to make sufficient progress towards learning English. However, English Learners continue to demonstrate performance gaps across multiple indicators on the California School Dashboard including academic achievement, graduation rates, and suspension rates. To provide more intensive support to these students, the district utilizes state supplemental funds and federal funds to provide additional ELD support courses, supplemental language development materials, EL Lead teachers to closely monitor student progress and provide specialized coaching and support to teachers, bilingual instructional support staff, specialized programs for students who are new to US Schools, and access to an EL counselor.

Prepare District Graduates to be Ready for College and a Career

All students have access to a broad course of study, robust and expanding electives which include Career Technical Education (CTE) courses and pathways, as well as credentialed and skilled school counselors who provide college and career counseling based on each student's post-secondary goals. SDUHSD is proud of the consistently high cohort graduation rates. In particular, the high school academies have demonstrated an over 99% cohort graduation rate for the last 4 years. The state of California provides a profile for a College and Career Ready student using multiple measures which is reported for all districts and high schools through the CA School Dashboard as the College and Career Indicator (CCI). SDUHSD and its comprehensive district high schools reported a CCI in the High to Very High range for all students, which indicates that the majority of district students are prepared for college and a career.

The Student Group report from the CA School Dashboard illustrates the need to focus district efforts on improving graduation rates for English Learners, Socio-Economically Disadvantaged students and Students with Disabilities. Although the most recent cohort graduation rates for Socio-Economically Disadvantaged students (88.9%) and Students with Disabilities (86%) are lower than the district average for all students (97.3%), these student groups report higher graduation rates than the county (81.9%) and state (83.8%) average for all students.

Alignment

Describe the efforts that the LEA will take to align use of federal funds with activities funded by state and local funds and, as applicable, across different federal grant programs.

SDUHSD utilizes the LCAP cycle of continuous improvement to identify district priorities. District goals, actions, and services are developed based on an evaluation of current programs, evidenced based best practices, current research, as well as feedback and input from stakeholders. State, federal, and grant dollars are aligned to plan LCAP actions and services in an effort to improve outcomes for all students. Federal funds are specifically used to support supplemental programs that provide intensive support for students who are at-risk or performing below grade level. For example, Federal funds support intervention programs at all Title I schools which allows them to offer more intensive tutoring programs and additional intervention courses as well as targeted professional development for teachers and school leaders. During the 2020-21 school year, Federal funds (Title III) were also allocated to provide supplemental instructional materials such as Rosetta Stone licenses, bilingual dictionaries, graphic novels, and additional Science instructional materials for the Newcomers Program, which presents content at a more appropriate performance level, to help English Learners make reasonable progress towards learning academics and English. In addition, teacher professional development programs have expanded with the support of Federal funds (Title II), allowing for more time for teacher collaboration and use of the Professional Learning Community Process, as well as continued focus on supporting our administrators to continuously improve as instructional leaders.

All district schools use a similar process to create a cycle of continuous improvement to develop and evaluate their Single Plan for Student Achievement (SPSA) in collaboration with their School Site Council (SSC). The SPSA must be aligned to the district's goals, priorities and initiatives, address the unique strengths and challenges of each school using stakeholder feedback and a comprehensive data review, and specifically describe how LCFF supplemental and Federal funds will be used to increase and improve outcomes for all students. As part of the LCAP and SPSA development process, the relationship between state and Federally funded programs is described and explained to all stakeholders to delineate a clear Multi-Tiered System of Support which is designed to improve academic, behavioral, and social-emotional outcomes for all students.

ESSA Provisions Addressed Within the LCAP

Within the LCAP an LEA is required to describe its goals, and the specific actions to achieve those goals, for each of the LCFF state priorities. In an approvable LCAP it will be apparent from the descriptions of the goals, actions, and services how an LEA is acting to address the following ESSA provisions through the aligned LCFF state priorities and/or the state accountability system.

TITLE I, PART A

Monitoring Student Progress Towards Meeting Challenging State Academic Standards

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(1) (A–D)	1, 2, 4, 7, 8 (<i>as applicable</i>)

Describe how the LEA will monitor students' progress in meeting the challenging state academic standards by:

- (A) developing and implementing a well-rounded program of instruction to meet the academic needs of all students;
- (B) identifying students who may be at risk for academic failure;
- (C) providing additional educational assistance to individual students the LEA or school determines need help in meeting the challenging State academic standards; and
- (D) identifying and implementing instructional and other strategies intended to strengthen academic programs and improve school conditions for student learning.

Overuse in Discipline Practices that Remove Students from the Classroom

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(11)	6 (<i>as applicable</i>)

Describe how the LEA will support efforts to reduce the overuse of discipline practices that remove students from the classroom, which may include identifying and supporting schools with high rates of discipline, disaggregated by each of the student groups, as defined in Section 1111(c)(2).

Career Technical and Work-based Opportunities

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(12)(A–B)	2, 4, 7 (<i>as applicable</i>)

If determined appropriate by the LEA, describe how such agency will support programs that coordinate and integrate:

- (A) academic and career and technical education content through coordinated instructional strategies, that may incorporate experiential learning opportunities and promote skills attainment important to in-demand occupations or industries in the State; and
- (B) work-based learning opportunities that provide students in-depth interaction with industry professionals and, if appropriate, academic credit.

TITLE II, PART A

Title II, Part A Activities

ESSA SECTION	STATE PRIORITY ALIGNMENT
2102(b)(2)(A)	1, 2, 4 <i>(as applicable)</i>

Provide a description of the activities to be carried out by the LEA under this Section and how these activities will be aligned with challenging State academic standards.

TITLE III, PART A

Parent, Family, and Community Engagement

ESSA SECTION	STATE PRIORITY ALIGNMENT
3116(b)(3)	3, 6 <i>(as applicable)</i>

Describe how the eligible entity will promote parent, family, and community engagement in the education of English learners.

ESSA Provisions Addressed in the Consolidated Application and Reporting System

An LEA addresses the following ESSA provision as part of completing annual reporting through the Consolidated Application and Reporting System (CARS).

TITLE I, PART A

Poverty Criteria

ESSA SECTION	STATE PRIORITY ALIGNMENT
1112(b)(4)	N/A

Describe the poverty criteria that will be used to select school attendance areas under Section 1113.

ESSA Provisions Not Addressed in the LCAP

For the majority of LEAs the ESSA provisions on the following pages do not align with state priorities. **Each provision for each program provided on the following pages must be addressed**, unless the provision is not applicable to the LEA. In addressing these provisions, LEAs must provide a narrative that addresses the provision **within this addendum**.

As previously stated, the CDE emphasizes that the LCAP Federal Addendum should not drive LCAP development. ESSA funds are supplemental to state funds, just as the LCAP Federal Addendum supplements your LCAP. LEAs are encouraged to integrate their ESSA funds into their LCAP development as much as possible to promote strategic planning of all resources; however, this is not a requirement. In reviewing the LCAP Federal Addendum, staff will evaluate the LEA's responses to the ESSA plan provisions. There is no standard length for the responses. LEAs will be asked to clarify insufficient responses during the review process.

TITLE I, PART A

Educator Equity

ESSA SECTION 1112(b)(2)

Describe how the LEA will identify and address, as required under State plans as described in Section 1111(g)(1)(B), any disparities that result in low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers.

THIS ESSA PROVISION IS ADDRESSED BELOW:

SDUHSD believes it is paramount to assign experienced and effective teachers to work with students who are identified as low-income and/or minority. The district has reviewed assignments for teachers who work with these identified students and found that no disparity exists between low-income students and minority students being taught at higher rates than other students by ineffective, inexperienced, or out-of-field teachers. In order to validate this statement, SDUHSD reviewed teachers of intervention and English Learner classes. This document is maintained in Human Resources Department. Human Resources reviewed the experience and evaluation history for all of these teachers. None of these teachers had unsatisfactory evaluations. The average years of teaching experience for these teachers is twelve years. The Associate Superintendent of Human Resources, annually emphasizes to principals the importance of assigning their most effective and experienced teachers to work with our most at-risk students.

Parent and Family Engagement

ESSA SECTIONS 1112(b)(3) and 1112(b)(7)

Describe how the LEA will carry out its responsibility under Section 1111(d).

Describe the strategy the LEA will use to implement effective parent and family engagement under Section 1116.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Through the Local Control and Accountability Plan (LCAP) stakeholder engagement process, SDUHSD seeks input from parents through in-person meetings and responses to the annual LCAP Stakeholder survey, as well as feedback gathered at parent events hosted at all 10 district sites throughout each year. District leadership then organizes parent input and feedback into themes. These themes are shared with stakeholders through the LCAP, which is posted on the district website, as well as reviewed at ongoing stakeholder meetings throughout each year.

District leadership trains site administrators at the start of each year on best practices, effective strategies and obligations to promote parent engagement and involvement. Site teams as well as a district team plan and deliver a variety of parent engagement, education and input opportunities both at the site and district level. These parent events and activities are promoted through the district and school websites as well as through communication outreach via emails, phone calls and text messages throughout the year. Each fall, Title I schools hold a Title I parent meeting to review the Single Plan for Student Achievement, student achievement data, and opportunities for parent input, education, and engagement throughout the year. Additionally, during this meeting as well as during SSC meetings, staff, students and parents collaborate to develop or refine an agreed upon written family engagement policy and School Compact. The agreed upon written family engagement policy and school compact are then posted on the school website, distributed to families and reviewed annually with the parent community.

SDUHSD uses multiple sources to inform, educate, solicit, engage and gather input from all of our stakeholders. Stakeholder groups include parents, community partners, students and staff. Meetings are held in the mornings, evenings and on weekends to allow for availability and participation. Additionally, SDUHSD and Title I schools provide reasonable accommodations such as translation services, childcare, and transportation for parent involvement and outreach events.

School wide Programs, Targeted Support Programs, and Programs for Neglected or Delinquent Children

ESSA SECTIONS 1112(b)(5) and 1112(b)(9)

Describe, in general, the nature of the programs to be conducted by the LEA's schools under sections 1114 and 1115 and, where appropriate, educational services outside such schools for children living in local institutions for neglected or delinquent children, and for neglected and delinquent children in community day school programs.

Describe how teachers and school leaders, in consultation with parents, administrators, paraprofessionals, and specialized instructional support personnel, in schools operating a targeted assistance school program under Section 1115, will identify the eligible children most in need of services under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

SDUHSD's Title I schools operate Title I, Part A, School-wide programs, to elevate the educational program of the entire school in accordance with the recommendations from each School's Site Council. The School-wide Programs conducted include:

- services such as reading, writing and math intervention courses for students who are performing below grade level based on grade and assessment data,
- targeted tutoring support offered before, during and after school to provide opportunities for all students to have access to a credentialed teacher for remediation and enrichment support,
- Title I Coordinator who monitors student progress for those students who are accessing the above offered interventions, provides guidance and professional development opportunities for teachers, plans and organizes parent education meetings and input sessions, as well as meets with students to discuss progress and set growth goals, and
- professional development opportunities and training for teachers on innovative instructional strategies.

SDUHSD does not have any schools operating a Title I, Part A, Targeted Assisted program. All Title I schools operate Title I, Part A, School-wide programs.

Homeless Children and Youth Services

ESSA SECTION 1112(b)(6)

Describe the services the LEA will provide homeless children and youths, including services provided with funds reserved under Section 1113(c)(3)(A), to support the enrollment, attendance, and success of homeless children and youths, in coordination with the services the LEA is providing under the McKinney-Vento Homeless Assistance Act (42 United States Code 11301 et seq.).

THIS ESSA PROVISION IS ADDRESSED BELOW:

SDUHSD has a team of certificated employees that provide direct services to homeless children and youth to ensure that their educational needs are met. Full time Student Support Specialists as well as PPS-credentialed counselors serve homeless students in all 10 of the district schools.

Student Support Specialists (SSS) and school counselors work with parents to stabilize the homeless students' basic needs, including access to the Free and Reduced Meal Program, referrals to community based resources for housing, shelter, clothing and health care, as well as transportation to school through bus passes or parent mileage reimbursement. Homeless and Foster students are also provided with school supplies, including but not limited to backpacks, paper, pens/pencils, and notebooks. In addition, to support distance learning, Homeless and Foster students were provided with Chromebooks and wireless hotspots for internet access.

School sites work with registrars to minimize enrollment delays, and counselors work to build a transcript or obtain credit waivers whenever educational gaps are noted.

SSS's and school counselors work with parents and students to develop plans to conduct regular check-ins to monitor students' social-emotional health and support families with access to resources.

During this period of distance learning, the SSS's have worked hard to remove any barriers for students and to connect students with school resources for academic support, provide a place to complete school work and participate in their classes. In addition, they work with teachers to ensure homeless students have equal access and are not isolated or stigmatized. SSS's and counselors also promote and provide sensitivity and awareness training for school staff.

SSS's and counselors monitor grades and attendance regularly and conduct weekly or biweekly check-ins with students and regular check-ins with parents. Homeless students are encouraged to participate in *available* extracurricular activities to stay connected and engaged at school, and are connected with resources to cover any expenses that may otherwise be a barrier to participation.

Student Transitions

ESSA SECTIONS 1112(b)(8) and 1112(b)(10) (A–B)

Describe, if applicable, how the LEA will support, coordinate, and integrate services provided under this part with early childhood education programs at the LEA or individual school level, including plans for the transition of participants in such programs to local elementary school programs.

Describe, if applicable, how the LEA will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education including:

- (A) through coordination with institutions of higher education, employers, and other local partners; and
- (B) through increased student access to early college high school or dual or concurrent enrollment opportunities, or career counseling to identify student interests and skills.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The SDUHSD College and Career Scope and Sequence is centered around student access to early college, career counseling, and concurrent enrollment opportunities with our local community colleges.

The following programs have been developed to promote these goals:

1. 7-12 Career Counseling. SDUHSD counselors have embedded career counseling goals into each grade level from 7 to 12. Middle school students use the Thrively Program to explore their strengths and interests and participate in lessons focused on self-awareness and career exploration. These career guidance lessons were implemented in the 2020-2021 school year through the middle school weekly advisory period while instruction was in a virtual format. The Thrively program allows students to take an online strengths assessment to determine their top strengths and which careers match their interests. The outcome is aligned to existing CTE pathways so students are familiar with the CTE language in relation to their career goals. Similarly, high school counselors use the California Colleges and Career Zone websites for student career interest surveys and career-related research. This program is strongly correlated with labor market needs and includes relevant wage and demand information.
2. University of California (UC) approved CTE courses. SDUHSD believes that college and career counseling is one and the same and are no longer two separate entities. District leadership has collaborated with CTE teachers across the district to increase the number of UC approved CTE courses from 33 in 2015-2016 to 60 courses in 2020-2021.
3. Community College Articulations. SDUHSD currently articulates 21 CTE courses with both Mira Costa College and Palomar College. This figure has increased by 11 courses in the past three years.
4. SDUHSD College/Career Night and Fair. Due to school closures in Spring 2020- present, SDUHSD created a College and Career Events calendar to provide access to virtual college visits, and career events, scholarship opportunities, and summer programs for all students who attend the 5 SDUHSD high schools. Additionally, SDUHSD created a webpage dedicated to College and

ITEM 10g

Career Resources during COVID-19 Closures. This resource includes information for students to support their college applications and career exploration in a virtual setting. The SDUHSD College/ Career Night and Fair will return once instruction is in an in person format and groups are able to gather.

Additional Information Regarding Use of Funds Under this Part

ESSA SECTION 1112(b)(13) (A–B)

Provide any other information on how the LEA proposes to use funds to meet the purposes of this part, and that the LEA determines appropriate to provide, which may include how the LEA will:

- (A) assist schools in identifying and serving gifted and talented students; and
- (B) assist schools in developing effective school library programs to provide students an opportunity to develop digital literacy skills and improve academic achievement.

THIS ESSA PROVISION IS ADDRESSED BELOW:**Assist schools in identifying and serving gifted and talented students**

SDUHSD offers Advanced Placement and Honors level coursework for students who would benefit from a more rigorous academic program. The district maintains an open access policy which allows any student to enroll in advanced courses. School counselors work closely with teachers and administrators to develop a student profile based on multiple student achievement measures which provide additional guidance to help students and families make informed decisions about enrolling in advanced coursework. Additionally, school counselors use the AP Potential report provided by College Board as well as other student achievement measures to reach out to those students who are not enrolled, but may be successful in advanced or honors courses.

Assist schools to provide students an opportunity to develop digital literacy skills

SDUHSD offers opportunities for students to develop digital literacy skills. The district operates a digital citizenship program through Common Sense Media. This program introduces reliable, research-based information to students about digital media and their impact, and addressing safety and security concerns, including ethics and behavior issues related to digital literacy. Primarily, our school sites have focused on privacy and security, digital footprint and reputation, cyberbullying and digital drama, information literacy, creative credit, and copyright, as well as internet safety. Each school site has a designated administrator to oversee digital citizenship, and through the Common Sense Media program, has access to professional development resources to train staff to support students in the area of digital literacy. This professional development includes working with our classified staff who oversees our Learning Commons (libraries) to reinforce the digital literacy concepts for our students, especially in the area of information literacy and internet safety.

TITLE II, PART A

Professional Growth and Improvement

ESSA SECTION 2102(b)(2)(B)

Provide a description of the LEA's systems of professional growth and improvement, such as induction for teachers, principals, or other school leaders and opportunities for building the capacity of teachers and opportunities to develop meaningful teacher leadership.

THIS ESSA PROVISION IS ADDRESSED BELOW:

SDUHSD maintains robust systems and processes to support the professional growth and improvement of principals and other school leaders including assistant principals and district level school leaders. District and school leaders collaborate annually to identify district priorities and then establish professional learning goals related to these priorities. These goals drive professional learning for schools leaders throughout the year. Professional learning takes place through a variety of systems including monthly Principal Professional Learning Community (PLC) meetings, monthly All Principal meetings, and monthly Assistant Principal meetings with district level leader participation. These structured meetings are intended to improve the knowledge and skills of school leaders and involve the review of a variety of data related to student outcomes, collaboration around instructional leadership, teacher coaching and evaluation, support for struggling students, differentiation strategies, multi-tiered systems of support, Positive Behavioral Intervention and Support, social-emotional learning, etc. In addition, school and district leaders regularly participate in teacher professional learning opportunities to both improve their own knowledge and practice, but also to support the growth of teachers. SDUHSD also supports school leaders in attending external professional development opportunities offered through a variety of organizations including San Diego County Office of Education (SDCOE), Southern California Professional Development Federation, ACSA, etc. New assistant principals receive coaching and mentorship via an agreement with SDCOE in support of clearing their administrative credential. Each school leader also participates in an annual evaluation and coaching process that is based upon the California Administrator Performance Expectations (CAPEs). School leaders regularly and consistently participate in these activities from the beginning of their career and collective and personal goals are established based upon experience, needs, and expertise. SDUHSD conducts periodic and annual surveys related to professional learning to both assess effectiveness and satisfaction and to identify future needs.

SDUHSD also maintains robust systems and processes to support the professional growth and improvement of teachers. Teachers engage in professional learning to build capacity to better identify and meet the unique needs of each student through participation in district-wide professional development, professional learning opportunities provided by local agencies and experts, use of the Professional Learning Community process, coaching and mentorship from district ToSAs and EL Leads, coaching and support from site administrators, and intensive training through the New Teacher Induction Program for teachers new to the profession. Professional learning is driven by district priorities and department-specific goals identified through analysis of student outcomes and feedback from teachers regarding individual and collective needs.

Teachers regularly and consistently participate in these activities from the beginning of their career. and collective and personal goals are established based upon experience, needs, and expertise.

ITEM 10g

During the 2020-21 school year, supporting teachers, counselors, administrators, and staff through professional learning is an essential component to ensure continuity of instruction, should transition between learning models be required. The key priorities identified for teacher and staff professional development are; instructional technology, Educational Technology tool training, research-based best practices related to online and in-person instruction, trauma-informed practices, building classroom community online, inclusive classroom practices, and strategies to support students with disabilities and students who are English Learners. The district provided a robust virtual professional development series the week of August 10-14th which was available to all district staff. District staff offered over 50 individual professional learning sessions on topics related to online teaching pedagogy, social-emotional supports, educational technology, supporting students who are learning English, and supporting students with disabilities. All sessions were recorded and will remain available for all staff to review and reference as needed throughout the year.

SDUHSD conducts periodic and annual surveys related to professional learning to both assess effectiveness and satisfaction and to identify future needs. SDUHSD supports a rigorous induction program for all new teachers who need to clear their credential. The induction program is approved by the California Commission on Teacher Credentialing and is based on the California Standards for the Teaching Profession. The district provides the program free of charge for teachers. Most recently the program was funded through the State of California Educator Effectiveness Grant, however, the district has a long history of providing this program regardless of available grants. Teachers with clear credentials who are new to the district are also invited to seminars of interest to them. Support providers for the induction program are highly effective, experienced teachers who have been trained in teacher support. The district provides part-time release to the teacher leader coordinators of this program.

Prioritizing Funding

ESSA SECTION 2102(b)(2)(C)

Provide a description of how the LEA will prioritize funds to schools served by the agency that are implementing comprehensive support and improvement activities and targeted support and improvement activities under Section 1111(d) and have the highest percentage of children counted under Section 1124(c).

THIS ESSA PROVISION IS ADDRESSED BELOW:

The district utilizes multiple funding resources to develop a robust professional learning program for teachers and administrators which includes federal, state, and grant allocations. Professional learning is recognized and prioritized in the district as an important practice for developing innovative and skilled teachers to improve student learning. The district's Title II allocation represents approximately 1% of the entire operating budget. Therefore, SDUHSD utilizes Title II funds to provide centralized supports and evaluation tools that all schools have access to and benefit from.

District-sponsored professional development which is open to all district staff. When space is limited for a professional learning opportunity, priority is given to teachers from schools identified for Comprehensive Support and Improvement (CSI), Title I schools, and schools serving the highest percentage of economically disadvantaged students. Additionally, the district's Instructional Specialists prioritize on-site coaching in the same manner. Schools identified for CSI, Title I schools, and schools serving the highest percentage of economically disadvantaged students are prioritized

ITEM 10g

for on-site training and coaching. Funding for professional development opportunities offered by the County Office of Education, California Department of Education, or other local professional organizations and agencies are first offered to staff from schools identified for CSI, Title I schools, and schools serving the highest percentage of economically disadvantaged students.

Data and Ongoing Consultation to Support Continuous Improvement

ESSA SECTION 2102(b)(2)(D)

Provide a description of how the LEA will use data and ongoing consultation described in Section 2102(b)(3) to continually update and improve activities supported under this part.

THIS ESSA PROVISION IS ADDRESSED BELOW:

The district uses an experience management and data visualization tool funded through Title II to collect and analyze data related to staff professional development needs, as well as to develop and implement evaluation and support systems for teachers, principals, or other school leaders. The tool is used to provide timely and actionable feedback to teachers after classroom observations, identify strengths and growth opportunities for administrators, as well as to gather experience data to evaluate staff engagement, sense of safety, and job satisfaction.

SDUHSD also gathers perception data through professional development surveys to identify priority focus areas and barriers to implementing effective Professional Learning (PL) programs in each school. A full-time Instructional Specialist, supported through Title II, works with the Educational Services team to analyze survey results and student outcome data which are used to develop PL opportunities as well as on-site coaching for teachers and administrators at all district schools. Teachers and administrators expressed the need for additional training to support diverse learners. As a result, district-wide professional development for all content areas is designed and delivered using the principles of Universal Design for Learning (UDL) and includes specific strategies on; implementing UDL in each content area, integrating English language development strategies in class lessons and activities, differentiating instruction and assessment practices to support students with disabilities and all diverse learners, as well as content-specific focus on implementing state academic standards.

Effectiveness of the district's professional learning programs is measured using both formative and summative data. Sources are listed below.

1. Participants provide feedback through a self-assessment of their growth in knowledge or skills after each district hosted professional learning session.
2. Teachers provide feedback on the effectiveness of their PLC groups using the district PLC survey at least once per year.
3. Staff provides feedback on the quality and availability of professional learning on target topics through the annual stakeholder survey.
4. Teachers provide feedback on their individual and department professional learning needs via the professional development needs assessment survey at least once per year.
5. District leadership reviews student achievement data to evaluate the impact of teacher professional development on student learning.

ITEM 10g

To ensure alignment of department goals and district goals, all district teachers collaborate during district-wide goal-setting days offered to all departments which provide structured time for department teams to review progress on current goals, and establish or refine growth goals for the following year which are aligned to district priorities and address the unique needs of each department.

The district regularly consults with stakeholders to evaluate and improve professional learning activities. Teachers, counselors, school and district administrators, classified staff, specialized support personnel, parents, and community partners annually provide their feedback and input on the effectiveness of Title II funded activities as well as provide input on professional learning needs through the SDUHSD annual Stakeholder Survey. Additionally, stakeholders are consulted on an ongoing basis throughout the year related to all district priorities, which include Title II funded activities. Parents are consulted through the Parent Curriculum Advisory Committee, English Learner Advisory Committee, and the Safety and Wellness Committee. Teachers are consulted through district monthly department chair meetings and Coordinating Council meetings which occur quarterly. District and school leaders meet as a team every other week to discuss priorities and review relevant data. School administrators regularly consult with teachers, staff, parents, and students to identify focus areas for professional development and coordinate with district Instructional Specialists to train, support, and coach school staff on site.

Title II programs are revised annually based on stakeholder feedback and a review of student outcome data. Title II activities support the district's base professional development program as well as support the district's focus on improving teaching and learning by implementing the principles of UDL across all classes.

TITLE III, PART A

Title III Professional Development

ESSA SECTION 3115(c)(2)

Describe how the eligible entity will provide effective professional development to classroom teachers, principals and other school leaders, administrators, and other school or community-based organizational personnel.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Through data analysis and staff input, SDUHSD has designed additional opportunities for staff to engage in professional development. In partnership with other district departments, SDUHSD designed and implemented integrated ELD instructional practices in alignment with the ELD road-map and the CA ELA/ELD framework. All teachers are trained each year in integrating ELD across all content areas with emphasis on the ELD standards. Professional development sessions included ELA, Science, Math, Social Science and Special Education teachers. Teachers attending learned integrated ELD strategies. AVID and bilingual tutors are also trained on how to support the integration of ELD strategies in all core content classes. To support implementation of learned strategies in the classroom, instructional specialist and EL Leads at each school site provide coaching and feedback from classroom observations and consultation on lesson planning and design.

We are in the process of refining SDUHSD's multi-tiered system of academic supports (MTSS). To enhance Tier I supports, all SDUHSD teachers and administrators are trained on the principles of UDL and strategies for implementing the UDL framework in all departments. Instructional specialists are collaborating with administrators to develop a rubric and observation tool to evaluate the implementation of UDL in the classroom. English learners will benefit from these improved Tier I supports.

Enhanced Instructional Opportunities

ESSA SECTIONS 3115(e)(1) and 3116

Describe how the eligible entity will provide enhanced instructional opportunities for immigrant children and youth.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Per CDE, SDUHSD is not eligible to receive funds under this subgrant.

Title III Programs and Activities

ESSA SECTION 3116(b)(1)

Describe the effective programs and activities, including language instruction educational programs, proposed to be developed, implemented, and administered under the subgrant that will help English learners increase their English language proficiency and meet the challenging State academic standards.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Programs and services

Integrated English Language Development (ELD) instruction is woven into all core content courses. Core content area teachers have experienced intensive training on implementing the ELD standards as well as using target instructional strategies to improve outcomes for English Learners.

Additionally, SDUHSD offers a variety of supplemental specialized programs to meet the needs of English Learners which include; high school and middle school Newcomers Academy for students who are new to US Schools, designated English Language Development (ELD) facilitated by teachers and instructional aides during the instructional period (during this time ELs are grouped by English language proficiency levels (Emerging, Expanding, and Bridging)), ELD support courses, Sheltered courses, and a middle school Dual Language Immersion program.

Over the last few years, SDUHSD has seen an increase in enrollment of students who are new to US schools and have limited or no English language proficiency. To better support these students, the district provides bilingual instructional aides at two distinct sites. The bilingual Instructional Aides assist core content teachers to provide bilingual instructional support, implement lesson plans, translate instructional materials, interpret information and/or modify materials. Additionally, the majority of the district EL Lead teachers are bilingual which allows these teachers to communicate information about student progress and reclassification criteria in the student's primary language for Spanish speaking students and parents.

For the 2020-21 school year, a specialized program called the Newcomers Academy is offered at La Costa Canyon (LCC) High School and Oak Crest Middle school to support English Learners who are new to US Schools (18 months or less). The students enrolled in this program are provided more targeted English language development and academic support, bilingual support with a bilingual tutor, and are monitored by the site EL Lead to track their basic English and literacy skills. Title III funds are being used to support the use of bilingual tutors at both LCC and OC.

Supplemental materials

SDUHSD continues to implement the Inside and Edge curriculum for all middle and high school English Language Development (ELD) courses. Consumable instructional materials for Inside and Edge are purchased each year to support ELD instruction and language acquisition skills.

Supplemental materials such as Rosetta Stone licenses, and bilingual dictionaries are also purchased to support EL students with their progress towards learning English.

A comprehensive review of student attendance data and feedback from stakeholders revealed that transportation was a barrier for students to access the Newcomers Academy and attend school regularly at one high school. To address this need, the district provides transportation to 25+ students to help increase their attendance.

Stakeholder Engagement

The district engages all stakeholders to gather input and feedback related to Title III, Part A activities as well as services and supports for English learners, Redesignated Fluent English Proficient (RFEP) students and immigrant students. Input and feedback is gathered through face to face meetings and survey data from the following groups; ELAC, DELAC, district EL staff, site administrators, district leadership, community agencies, instructional support staff, San Diego County Office of Education, as well as experts around the county. Meetings are held after school hours and child care and translation services are provided to increase attendance and participation. Materials for face to face meetings and all stakeholder surveys are translated into Spanish. Additionally, each site engages its EL parent community to gather feedback and approval of its site Single Plan for Student Achievement (SPSA). Feedback is used to guide the goals and supporting actions, services and activities in the SPSA to provide supplemental instruction and support to ELs, RFEPs and immigrant students. English Learner progress data is shared with SSC, ELAC, DELAC, and school leaders each year in the process of reviewing and evaluating current Title III, Part A programs and activities.

Progress Monitoring

SDUHSD implements a progress monitoring system for all English Learners and Redesignated students. For the 2020-21 school year, SDUHSD is using the ELlevation program to monitor English Learners and Redesignated Fluent English Proficient (RFEP) students. Assessment and reclassification procedures will be maintained to ensure careful monitoring of student language proficiency. Interventions and supports for students at risk of becoming long-term English learners will be maintained, including small group and targeted lessons during Virtual Classroom instruction. Progress is monitored using semester grade data, state and local assessment data as well other student connection measures such as attendance and discipline records. English Learner Leads, in consultation with site administrators, use the results to measure growth and identify interventions and supports as needed. EL Leads work in collaboration with site counselors to make course recommendations based on a comprehensive student data review including attendance records, grades, assessment scores and graduation status (HS only).

English Proficiency and Academic Achievement

ESSA SECTION 3116(b)(2)(A-B)

Describe how the eligible entity will ensure that elementary schools and secondary schools receiving funds under Subpart 1 assist English learners in:

- (A) achieving English proficiency based on the State's English language proficiency assessment under Section 1111(b)(2)(G), consistent with the State's long-term goals, as described in Section 1111(c)(4)(A)(ii); and
- (B) meeting the challenging State academic standards.

THIS ESSA PROVISION IS ADDRESSED BELOW:

One of the district's LCAP goals is to increase and improve outcomes for all English Learners. EL student progress towards obtaining English proficiency as well as academic progress is monitored through the LCAP. The district also tracks multiple other measures of student performance for ELs through the LCAP which include, graduation rates, discipline rates, and attendance rates. EL outcome data is disaggregated by site to identify high-needs schools. High needs schools are identified as those who demonstrate low and/or declining outcomes for ELs on the California School Dashboard as well as using a review of progress on LCAP metrics.

School sites are allocated additional funding and staffing based on the percentage of EL and low income student enrollment. School sites conduct a comprehensive needs assessment to identify the most effective use of their additional funding and staffing allocations to improve language proficiency and academic progress for ELs and underperforming students. High needs schools are provided more intensive support from district leadership which includes:

- training and guidance on the most effective use of resource allocations,
- coaching for teachers and administrators on best practices and evidence based strategies to support ELs,
- training and support for administrators on data driven master schedule development,
- review and study of current research with teachers and administrators on program models, curriculum delivery, instructional strategies, parent involvement, trauma informed practices, and improving social-emotional learning.

High needs schools also offer a double block of English language development instruction for EL students who are new to US Schools or who are not making reasonable academic or language proficiency progress.

All sites are required to engage their stakeholders and their EL parent community to gather input and feedback on the development of the Single Plan for Student Achievement (SPSA). The School Site Council (SSC) annually reviews progress on SPSA goals, and reviews multiple performance measures. Based on goal progress and multiple measures of student performance including student achievement data and language proficiency data, school leaders in collaboration with their SSC evaluate the effectiveness of current programs, supports and services and make changes to their site plan as needed with the goal of improving outcomes for all students. District leadership provides ongoing training and support to site administrators in developing a data-driven and compliant SPSA, as well as best practices for running an effective and compliant SSC. District leadership monitors SPSAs to ensure alignment with the district LCAP and to evaluate district provided supplemental allocations to confirm they are being utilized with fidelity.

ITEM 10g

As mentioned above, the district and each school utilizes a monitoring process to evaluate EL and Redesignated Fluent English Proficient (RFEP) student progress periodically throughout the year. SDUHSD monitors student progress for ELs to ensure they are on track for meeting all reclassification criteria within 5 years of enrollment in US schools. Progress is monitored using the district EL Monitoring System (Ellevation) which includes student data on grades, graduation status (HS only), and multiyear assessment scores (CAASPP, ELPAC, and STAR). SDUHSD also monitors student progress for all RFEP students for at least four years after reclassification. Progress is monitored using the district RFEP Monitoring System which includes student data on grades, attendance, graduation status (HS only), and assessment scores (CAASPP, local assessments and informal class assessments). SDUHSD site EL Leads are trained each year by district leadership on how to implement the EL/RFEP Monitoring System. EL Leads are responsible for meeting with each EL student at least twice per year to review progress and make course recommendations based on each student's language proficiency level. Students who demonstrate regression or failing scores in one or more areas are identified as at risk and are more closely monitored through an intervention plan developed by site EL Lead, student and parents. EL Leads are available as a resource for teachers to answer questions, recommend strategies and develop interventions as needed.

TITLE IV, PART A

Title IV, Part A Activities and Programs

ESSA SECTION 4106(e)(1)

Describe the activities and programming that the LEA, or consortium of such agencies, will carry out under Subpart 1, including a description of:

- (A) any partnership with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity with a demonstrated record of success in implementing activities under this subpart;
- (B) if applicable, how funds will be used for activities related to supporting well-rounded education under Section 4107;
- (C) if applicable, how funds will be used for activities related to supporting safe and healthy students under Section 4108;
- (D) if applicable, how funds will be used for activities related to supporting the effective use of technology in schools under Section 4109; and
- (E) the program objectives and intended outcomes for activities under Subpart 1, and how the LEA, or consortium of such agencies, will periodically evaluate the effectiveness of the activities carried out under this section based on such objectives and outcomes.

THIS ESSA PROVISION IS ADDRESSED BELOW:

Providing students with a well-rounded education:

Based on stakeholder feedback through the LCAP planning and development process, parents and students have identified opportunities for enrichment and program equity as an area of need at SDUHSD's comprehensive high schools. To address this need, SDUHSD revised the bell schedule at both comprehensive high schools to allow students additional opportunities to complete more coursework. To address program inequities and increase access to a well-rounded education for all students, one district comprehensive high school (LCCHS), in collaboration with their stakeholders, developed and implemented an International Baccalaureate (IB) program. The majority of Title IV funding (80%= approximately \$40,000) will support the implementation and progress monitoring of the IB program at LCCHS.

To support safe and healthy students, SDUHSD will utilize the remaining Title IV funds (20%= approximately \$9,000) to train teachers, counselors, administrators, student support specialist, and other staff on evidence-based programs and methods such as; Kognito Trauma-Informed practices for K-12 schools, including recognizing how adverse childhood experiences, like dealing with the loss of a loved one, experiencing neglect or abuse, witnessing violence, systemic oppression, or living through a global pandemic, can have lasting consequences and how to work to support students whose behavior might be related to sources of distress. In a trauma-responsive school, all adults are prepared to recognize the signs of trauma among students in the classroom and respond appropriately; Kognito At-Risk for Middle School/High School training to support student's with emotional distress, depression, anxiety, and even thoughts of suicide; Care Solace a confidential online resource with a live 24X7 concierge line in multiple languages meant to assist individuals in finding local mental health-related programs and counseling services; Brief Intervention training; Restorative Practices, as well as others as identified throughout each year.

The IB allocation noted above (\$40,000) includes support for staff trainings on effective implementation and progress monitoring of the IB program, effective use of instructional technology to differentiate lessons and implement the principles of Universal Design for Learning, as well as strategies in the development of well-rounded students by focusing on the IB Learner Profile: Inquirers, Knowledgeable, Thinkers, Communicators, Principled, Open-Minded, Caring, Risk-takers, Balanced and Reflective.

In addition, SDUHSD will begin to form a collaborative vertical partnership with local colleges to include, but not limited to, California State San Marcos and/or University of California San Diego, MiraCosta Community College and Palomar College where students will gain insight and exposure to college and career opportunities.

IB Program objectives and intended outcomes:

The objective of the IB program is to address program inequities and provide enrichment opportunities at LCCHS which the district anticipates will increase enrollment at LCCHS which has experienced declining enrollment over the last several years.

Effectiveness of the IB program will be measured by an increase in enrollment, an increase in the percent of students who meet the Prepared level on the CA School Dashboard College and Career Indicator, the number of students who earn an IB diploma, and an increase in the percent of students at LCCHS enrolling in Community Colleges and Four Year Institutions, perception data through stakeholder surveys, and teacher feedback through professional development surveys and interviews, as well as an increase in graduation rates.

Supporting safe and healthy students:

To support safe and healthy students SDUHSD will utilize Title IV funds (20%= approximately \$9,000) to train teachers, counselors, administrators, student support specialist, and other staff on evidenced based programs and methods such as; trauma-informed care, Restorative Practices, and Brief Intervention, as well as others as identified throughout each year.

Program objectives and intended outcomes:

The objective of the staff development program is to increase student engagement and student wellness. The effectiveness of the program will be measured by; decreased discipline rates, increase sense of safety and student connectedness (CHKS and climate surveys), decrease in student alcohol, tobacco and other drug (ATOD) use rates (CHKS and climate surveys), as well as increased student attendance.

The staff development program will be coordinated and communicated with other schools and community agencies through participation in the Southern California Professional Development Federation, which is a consortium of local high school districts as well as higher learning institutions such as UCSD, California State University, San Marcos, Palomar College, and Mira Costa Community College. The district will coordinate with the San Diego County Office of Education to identify relevant professional development opportunities and identify critical areas of need in North County San Diego related to student health and safety. All district school sites will have access to the Title IV professional development program.

Supporting the effective use of technology:

At this time, Title IV funds will not be used to support effective use of technology.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: March 12, 2021

BOARD MEETING DATE: March 18, 2021

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,
MARCH 18, 2021

ITEM 10h

Item #	Donation	Description	Donor	Department	School Site
1	\$188.81	Athletic Support Costs- Weight Room Repairs	San Dieguito Academy Athletic Council	Athletics	SDA
2	\$1,083.56	Music Support Costs- Music Coaches	Oak Crest Middle School Music Boosters	Music	OCMS
3	\$804.24	Music Support Costs- Music Coaches	Oak Crest Middle School Music Boosters	Music	OCMS
4	\$588.26	Music Support Costs- Music Coaches	Oak Crest Middle School Music Boosters	Music	OCMS
5	\$1,731.88	Music Support Costs- Music Coaches	San Dieguito Academy Music Council	Music	SDA
6	\$881.39	English Support Costs- Writing Lab Tutor	San Dieguito Academy Foundation	English	SDA
7	\$224.39	Music Support Costs- Music Coaches	La Costa Canyon High School Foundation	Music	LCCHS
8	\$299.24	Music Support Costs- Music Coaches	La Costa Canyon High School Foundation	Music	LCCHS
9	\$687.50	Science Support Costs- Take Home Science Labs	Oak Crest Middle School PTSA	Science	OCMS
10	\$320.00	Donation- Books for Learning Commons	Oak Crest Middle School PTSA	Learning Commons	OCMS
11	\$425.00	Donation- Wood Shop	San Dieguito Academy Foundation	Wood	SDA
13	\$490.00	Donation- Science	San Dieguito Academy Foundation	Science	SDA
14	\$2,440.00	Donation- Metal Shop	San Dieguito Academy Foundation	Metal	SDA
15	\$50.00	Donation- Silk Screen	San Dieguito Academy Foundation	Silk Screen	SDA
16	\$25.00	Donation- Math	San Dieguito Academy Foundation	Math	SDA
17	\$200.00	Donation- Video/Film	San Dieguito Academy Foundation	Video/Film	SDA
18	\$125.00	Donation- English	San Dieguito Academy Foundation	English	SDA
19	\$100.00	Donation- World Language	San Dieguito Academy Foundation	World Language	SDA
20	\$1,500.00	Donation- Principal's Fund for Shared Vision	San Dieguito Academy Foundation	SDA	SDA
21	\$1,000.00	Donation- Arts	Pacific Trails Middle School Music Foundation	Arts	PTMS
22	\$572.00	Music Support Costs- Music Coaches	Pacific Trails Middle School Music Foundation	Music	PTMS
23	\$6,547.57	Supplemental Support Costs- Envision Program Coaches	Canyon Crest Academy Foundation	Envision	CCA
24	\$2,157.25	Supplemental Support Costs- Envision Program Coaches; Repairs and Maintenance for Trainer's Cart	Canyon Crest Academy Foundation	Envision	CCA
25	\$1,562.96	Music Support Costs- Music Coaches	Carmel Valley Middle School Music Boosters	Music	CVMS
26	\$778.76	Music Support Costs- Music Coaches	Carmel Valley Middle School Music Boosters	Music	CVMS
27	\$1,341.61	Music Support Costs- Music Coaches	Carmel Valley Middle School Music Boosters	Music	CVMS
28	\$651.94	Music Support Costs- Music Coaches	Carmel Valley Middle School Music Boosters	Music	CVMS
		*Donated Items:			
	\$1,243.11	Apple- MacBook Pro	San Dieguito Academy Foundation	Admin	SDA
	\$26,776.36	Monetary Donations			
	\$1,243.11	*Value of Donated Items			
	\$28,019.47	TOTAL VALUE			