

San Dieguito

Union High School
District

710 Encinitas Blvd.
Encinitas, CA 92024-3357
(760) 753-6491
www.sduhsd.net

Board of Trustees:

Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent:

Peggy Lynch, Ed.D.
(760) 943-3501 FAX

Canyon Crest Academy
Carmel Valley MS
Diegueño MS
Earl Warren MS
La Costa Canyon HS
North Coast Alternative HS
Oak Crest MS
San Dieguito Adult Education
San Dieguito HS Academy
Sunset HS
Torrey Pines HS

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

THURSDAY, JANUARY 17, 2008
6:30 PM

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

*Welcome to the meeting of the San Dieguito Union High School District
Board of Trustees.*

PUBLIC COMMENTS

If you wish to speak regarding an item on the agenda, please complete a blue slip located at the sign-in desk and present it to the Secretary to the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

Persons wishing to address the Board on any school-related issue not elsewhere on the agenda are invited to do so under the "Public Comments" item. If you wish to speak under Public Comments, please follow the same directions (above) for speaking to agenda items. Complaints or charges against an employee are not permitted in an open meeting of the Board of Trustees.

In the interest of time and order, presentations from the public are limited to three (3) minutes per person, per topic. The total time for non-agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from others in attendance.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.

CONSENT CALENDAR

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Trustees votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the Consent items.

To address an item on the consent calendar, please follow the procedure described under *Comments on Agenda Items*.

CLOSED SESSION

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations which are timely.

CELL PHONES/PAGERS

As a courtesy to all meeting attendees, please set cellular phones and pagers 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 FAX the office of the District Superintendent at (760) 943-3501. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with the meeting in appropriate alternative formats for persons with a disability.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES
REGULAR BOARD MEETING
AGENDA

THURSDAY, JANUARY 17, 2008
6:30 PM

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

PRELIMINARY FUNCTIONS (Items 1 – 6)

- 1. Call to Order; Public Comments Regarding Closed Session Items6:00 PM
- 2. **Closed Session** **6:05 PM**
 - A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline/release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.*
 - B. Conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / Classified School Employees Association
 - C. Consideration and/or deliberation of student discipline matters (2 cases)
- 3. **Regular Meeting / Open Session****6:30 PM**
- 4. Pledge of Allegiance
- 5. Report Out of Closed Session
- 6. Approval of Minutes of the Regular Board Meeting of December 13, 2007, as shown in the attached supplements.
Motion by _____, second by _____, to approve the Minutes of December 13, 2007.

NON-ACTION ITEMS (Items 7 – 10)

- Communications received by the Board are available for public review at the District Office at 710 Encinitas Boulevard in Encinitas. Board correspondence is distributed to each Board Member and the Superintendent along with the agenda.
- 7. Student Board Member Reports Advisory Student Board Members
 - 8. Board Member Reports..... Trustees of the Board
 - 9. Superintendent’s Reports, Briefings and Legislative Updates Peggy Lynch, Ed.D.
 - 10. Canyon Crest Academy Update..... Brian Kohn, Principal

CONSENT AGENDA ITEMS (Items 11 – 15)

Upon invitation by the President, anyone who wishes to discuss a Consent Item should come forward to the lectern, state his/her name and address, and the Consent Item number.

11. SUPERINTENDENT

- A. ACCEPTANCE OF GIFTS AND DONATIONS, AS SHOWN IN THE ATTACHED SUPPLEMENT.
- B. APPROVAL OF FIELD TRIP REQUESTS, AS SHOWN IN THE ATTACHED SUPPLEMENT.

12. HUMAN RESOURCES

A. APPROVAL OF PERSONNEL REPORTS

Approval of matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

1. Approval of Certificated Personnel Report, as shown in the attached supplement.
2. Approval of Classified Personnel Report, as shown in the attached supplement.

B. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Eric R. Dill or Stephen G. Ma to execute the agreement:

1. L.A. Fitness International, LLC to provide enrollment vouchers to District employees for discounted membership at L.A. Fitness, during the period December 19, 2007 through December 19, 2008, for an amount not to exceed \$1,000.00, to be expended from the General Fund 03-00 and be reimbursed by the San Diego County and Imperial County Risk Management Joint Powers Authority.

13. EDUCATIONAL SERVICES

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Eric R. Dill or Stephen G. Ma to execute the agreement:

1. School Wise Press to prepare a school accountability report card (SARC) for the 2006-2007 school year, during the period July 5, 2007 through June 30, 2008, for an amount not to exceed \$16,065.00, to be expended from the General Fund 03-00.

B. APPROVAL OF 2007 – 08 CONSOLIDATED APPLICATION FOR CATEGORICAL PROGRAMS (PART II) AS SHOWN IN THE ATTACHED SUPPLEMENT.

14. PUPIL SERVICES

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL/NON-PUBLIC AGENCY CONTRACTS

No contracts submitted.

B. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Eric R. Dill, Stephen G. Ma, or Peggy Lynch to execute the agreements:

1. San Dieguito Union High School District to provide a Special Circumstances Instructional Assistant to Carlsbad Unified School District for a Carlsbad USD special education student, during the period August 28, 2006 through December 31, 2007, at the cost of \$7,306.76, to be reimbursed by the Carlsbad Unified School District.

15. BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Eric R. Dill, Stephen G. Ma, or Peggy Lynch to execute the agreements:

1. San Diego Medical Services Enterprises to provide automatic external defibrillators program maintenance, during the period January 20, 2008 through January 21, 2009, for an amount not to exceed \$345.00, to be expended from the General Fund 03-00.
2. American Logistics Company, LLC to provide special education transportation when the District is not able to provide such transportation through its own resources, during the period January 18, 2008 through June 30, 2008, at the rates of the pricing formula stated in the agreement but not to exceed \$9,000.00, to be expended from the General Fund/Restricted 06-00.
3. SBC Global Services, Inc. dba AT&T Global Services on behalf of Pacific Bell Telephone Company dba AT&T California and the State of California to provide California Integrated Information Network (CALNET) II Module 1 Services (reduced prices on telecommunication services and products), during the period January 30, 2007 through January 29, 2012, with an option to renew two additional one-year periods, at the rates listed in the rate tables of the contract, to be expended from the General Fund 03-00.
4. Carmel Valley Recreation Center for lease of facilities for the San Dieguito Adult School senior fitness classes, during the period November 7, 2007 through April 4, 2008, for an amount not to exceed \$1,700.00, to be expended from the Adult Education Fund 11-00.

B. APPROVAL OF AGREEMENT

Approve entering into an agreement with Dolinka Group to develop a Facilities and Funding Master plan for the District, during the period January 18, 2008 through June 30, 2008, for an amount not to exceed \$70,000.00, to be expended from the Capital Facilities Fund 25-19 and Mello Roos Funds.

C. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

No amendments to agreements submitted.

D. ADOPTION OF RESOLUTIONS

Adopt the following resolutions:

1. AUTHORIZE CONTRACT FOR COOPERATIVE BID / SUNSET HS

Authorize contracting pursuant to cooperative bid and award documents from the Nuvview Union School District for the purchase of one modified relocatable boy/girl restroom and student store for Sunset High School, for an amount not to exceed \$82,072.60, to be expended from the Capital Facilities Fund 25-19, State School Facility Fund 35-00, and Mello Roos Funds and authorize Eric R. Dill or Stephen G. Ma to execute the necessary documents.

2. REPORT ON STATUTORY SCHOOL FEES AND FINDINGS 2006-2007

Statutory school fees and report for fiscal year 2006-2007, and findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.

E. AWARD OF CONTRACTS

Award the following contracts and authorize Eric R. Dill or Stephen G. Ma to execute all pertinent documents:

1. PINT, Inc. for the specialized programming and artistic re-design and deployment of a new District web site and web site support services as outlined in the Request for Proposal B2008-05, during the period January 18, 2008 through December 31, 2008, for an amount of \$45,000.00, to be expended from General Fund 03-00 and General Fund/Restricted 06-00.

F. APPROVAL OF CHANGE ORDERS

Approve Change Orders to the following projects, and authorize Eric R. Dill or Stephen G. Ma to execute the change orders:

1. Change Order No. 1 – Torrey Pines High School Team Room Site Improvements B2007-14, contract entered into with Healey Construction, extending the contract time by 129 calendar days and increasing the contract amount by \$2,880.01, to be expended from the Capital Facilities Fund 25-19 and Torrey Pines High School Foundation.
2. Change Order No. 2 – Torrey Pines High School Team Room Modular Building B2007-12, contract entered into with Modular Structures International, Inc., increasing the contract time by 153 calendar days and increasing the contract amount by \$8,534.00, to be expended from the Capital Facilities Fund 25-19 and Torrey Pines High School Foundation.

G. ACCEPTANCE OF CONSTRUCTION PROJECTS

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

1. Torrey Pines High School Team Room Site Improvements B2007-14, contract entered into with Healey Construction.
2. Torrey Pines High School Team Room Modular Building B2007-12, contract entered into with Modular Structures International, Inc.

H. ACCEPTANCE OF 2006-07 ANNUAL AUDIT REPORT

Accept the 2006-07 Annual Audit of the San Dieguito Union High School District, as prepared by Wilkinson & Hadley, LLP and shown in the attached supplement.

I. APPROVAL OF BUSINESS REPORTS

1. Purchase Orders
2. Instant Money
3. Membership Listing

ROLL CALL VOTE FOR CONSENT AGENDA (Items 11 – 15)

Board of Trustees:

_____Joyce Dalessandro
 _____Linda Friedman
 _____Barbara Groth
 _____Beth Hergesheimer
 _____Deanna Rich

Student Advisory Board Members:

_____Meredith Adams, La Costa Canyon
 _____Caylee Falvo, Sunset
 _____Kelly Kean, Canyon Crest Academy
 _____Kiran Natarajan, Torrey Pines
 _____Hilary Ross, San Dieguito Academy

DISCUSSION / ACTION ITEMS..... (Item 16)

- 16. Approval of Resolution regarding the formation of the North Coast Educational Legislative Action Network, as shown in the attached supplement.
Motion by _____, second by _____, to approve the Resolution regarding the formation of the North Coast Educational Legislative Action Network

INFORMATION ITEMS..... (Items 17-26)

- 17. Business Services Update Steve Ma, Associate Superintendent
- 18. Proposed Revision to Policy 5116.1 AR-1, Intradistrict Open Enrollment
- 19. Proposed Revision to Policy 7100 AR-1, Attachment A, New Construction, Student Housing Capacity
- 20. Educational Services Update Rick Schmitt, Associate Superintendent
- 21. Human Resources Update Terry King, Associate Superintendent
- 22. Public Comments
In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda. (See Board Agenda Cover Sheet)
- 23. Future Agenda Items
- 24. Adjournment to Closed Session (if scheduled)

CLOSED SESSION (if required)

- A. To consider personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline/release, dismissal of a public employee or to hear *complaints or charges brought against such employee by another person or employee unless the employee requests a public session.*
- B. Conference with Labor Negotiators, pursuant to Government Code Section 54957.8.
Agency Negotiators: Superintendent and Associate Superintendents (3)
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
- 25. Report from Closed Session (if required)
- 26. Adjournment of Meeting

*The next regularly scheduled Board Meeting will be held on **February 7, 2008, at 6:30 PM** in the SDUHSD District Office Board Room 101. The District Office is located at 710 Encinitas Blvd., Encinitas, CA, 92024.*

San Dieguito

Union High School District

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Board of Trustees:

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Superintendent:

Peggy Lynch, Ed.D.

Canyon Crest Academy
Carmel Valley MS
Diegueno MS
Earl Warren MS
La Costa Canyon HS
North Coast Alternative HS
Oak Crest MS
San Dieguito Adult Education
San Dieguito HS Academy
Sunset HS
Torrey Pines HS

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

THURSDAY, DECEMBER 13, 2007

SDUHSD DISTRICT OFFICE

BOARD RM 101

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

1. Call to Order / Public Comments..... (Agenda Item 1)
There were no comments from the public presented.
2. **CLOSED SESSION**(Agenda Item 2)
President Deanna Rich called the meeting to order at 5:30 PM, to receive public comments on the closed session agenda items. There were no public comments, and the Board convened to closed session in the small board room to discuss:
 - A. Personnel issues, pursuant to Government Code Sections 11126 and 54957; limited to consideration of the appointment, employment, evaluation of performance, discipline/release, dismissal of a public employee or to hear complaints or charges brought against such employee by another person or employee unless the employee requests a public session
 - B. Labor-related issues with Labor Negotiators, pursuant to Government Code Section 54957.8
Agency Negotiators: Superintendent and Associate Superintendents
Employee Organizations: San Dieguito Faculty Association / California School Employees Association
 - C. Consideration and/or deliberation of student discipline matters (3 cases)

REGULAR MEETING / OPEN SESSION

Members in Attendance

All Board of Trustees members were in attendance.

Student Advisory Members present were Caylee Falvo, Sunset, Kelly Kean, Canyon Crest Academy, Kiran Natarajan, Torrey Pines High School, and Hilary Ross, San Dieguito Academy.

Administrators Present

Peggy Lynch, Ed.D., Superintendent
Terry King, Associate Superintendent, Human Resources
Steve Ma, Associate Superintendent, Business
Rick Schmitt, Associate Superintendent, Educational Services
Bruce Cochrane, Coordinator, Pupil Services
Becky Banning, Recording Secretary

- 3. Reconvene / Call to Order (Agenda Item 3)**
The regular meeting of the Board of Trustees was called to order at 6:30 PM by President Deanna Rich.
4. Salute to Flag(Agenda Item 4)
Kiran Natarajan led the salute to the flag.
5. Report Out of Closed Session.....(Agenda Item 5)
The Board met in closed session and unanimously approved stipulated expulsions for students #789821 and #564883. The Board also approved an expulsion recommendation for student #619426.
6. Approval of Minutes(Agenda Item 6)
It was moved by Ms. Dalessandro, seconded by Ms. Friedman, that the Minutes of the Special Board Meeting and Regular Board Meeting of November 8, 2007 be approved.
Motion unanimously carried.

ORGANIZATION OF THE BOARD

- 6A. NOMINATION / ELECTION OF BOARD PRESIDENT
It was moved by Ms. Friedman and seconded by Ms. Dalessandro that nominations for Board President be closed and that Beth Hergesheimer be elected President of the Board for 2008.
Motion unanimously carried.
- 6B. PASSING OF THE GAVEL TO THE NEWLY ELECTED PRESIDENT OF THE BOARD
Ms. Deanna Rich passed the Gavel to newly elected President, Ms. Hergesheimer.
- 6C. RECOGNITION OF OUTGOING PRESIDENT
Outgoing President, Ms. Rich, was presented with a bouquet of flowers by Ms. Hergesheimer and an engraved paperweight by Dr. Lynch in recognition of her leadership for the past year. Incoming President, Ms. Hergesheimer, facilitated the remainder of the meeting.
- 6D. ELECTION OF VICE PRESIDENT
It was moved by Ms. Rich and seconded by Ms. Friedman that nominations be closed and that Joyce Dalessandro be elected as Vice-President of the Board for 2008. **Motion unanimously carried.**
- 6E. ELECTION OF CLERK
It was moved by Ms. Dalessandro and seconded by Ms. Rich that nominations be closed and that Linda Friedman be elected as Clerk of the Board for 2008. **Motion unanimously carried.**
- 6F. APPOINTMENT OF BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY
It was moved by Ms. Dalessandro and seconded by Ms. Friedman that Associate Superintendent Steve Ma be appointed to serve as Board Representative to the North City West Joint Powers Authority, for 2008. **Motion unanimously carried.**
- 6G. APPOINTMENT OF ALTERNATE BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY
It was moved by Ms. Rich and seconded by Ms. Dalessandro that Superintendent Dr. Peggy Lynch and Linda Friedman be appointed to serve as Alternate Board Representatives to the North City West Joint Powers Authority for 2008. **Motion unanimously carried.**

6H. ESTABLISH DATE, TIME AND PLACE OF REGULAR MEETINGS OF THE BOARD FOR 2008

It was moved by Ms. Friedman and seconded by Ms. Dalessandro that the San Dieguito Union High School District Board Meetings be scheduled as specified on the attached schedule, beginning at 6:30 PM except where noted. **Motion unanimously carried.**

6i. APPOINTMENT OF BOARD SECRETARY AND RE-ADOPTION OF BOARD POLICIES

It was move by Ms. Rich and seconded by Kiran Natarajan that the Board readopt all Board Policies and appoint the Superintendent to serve as Board Secretary, as specified in Bylaw #9320. **Motion unanimously carried.**

NON-ACTION ITEMS (AGENDA ITEMS 7 - 10)

7. Student Board Member Reports(Agenda Item 7)

All students present reported on current events and pending activities at their respective schools.

8. Board Member Reports.....(Agenda Item 8)

All trustees attended the annual CSBA conference in San Diego from Nov 28th through December 1st.

Ms. Groth attended the CSBA Delegate Assembly meeting held during the annual CSBA conference of November 28th through December 1st.

Ms. Dalessandro attended an Adaptive PE sports tournament at Carmel Valley Middle School with the Superintendent; attended a San Diego City / School Liaison meeting with Ms. Friedman where there was discussion about a decision to reduce the speed limit on Del Mar Heights Road near Torrey Pines High School; attended a retirement event for district employee Bud Willey; and attended an Encinitas City/School Liaison meeting with Associate Superintendent Steve Ma.

Ms. Friedman visited San Dieguito Academy and Oak Crest Middle School; also attended a meeting with San Diego City Council President Scott Peters; attended a Parent Rep / Site Council meeting with the Superintendent; attended a sports event at San Dieguito Academy where faculty played against the varsity team.

Ms. Rich reported that during the CSBA conference, San Dieguito Union High School District and San Dieguito Academy were honored by the statewide convention by being selected to as a site for school Board members from around the state to visit and tour. Ms. Rich thanked everyone at the site that helped with the tours.

President Hergesheimer also attended Bud Willey's retirement; added that the CSBA conference was very informative and had a well-rounded selection of workshops to attend. She also reported that the Board did not all attend the same workshops and therefore, were able to collectively receive more information; attended a *First Friday* coffee event with parents and the principal at San Dieguito Academy. She also reminded the Board that at last year's organizational meeting everyone had agreed to continue their assignments at liaison meetings through 2008.

9. Superintendent's Reports, Briefings and Legislative Updates(Agenda Item 9)

Dr. Lynch introduced Mr. Albert Martin and Members of the DELAC Advisory Committee who gave a short report on activities of the committee during the past year. The committee also addressed concerns about recent electronic communication formats between school and home, stating that many parents do not have quick access to computers and are therefore, not receiving pertinent information in a timely manner.

Dr. Lynch also gave a communications plan update regarding timelines and a recommendation of a branding logo and branding statement for the district, as a result of a communications workshop held earlier this year. This logo and branding statement will be reviewed with the Leadership Team in January and used on district letterhead in the future.

She also presented drafts of letters explaining and soliciting support of the building of the Visual and Performing Arts Center at San Dieguito Academy. The letter of explanation of the project would be distributed by the district, while the support letter would be submitted by local organizations that share support for the project.

Dr Lynch also gave calendar updates on pending events and reminded the Board of upcoming activities.

- 10. School Report Update(Agenda Item 10)
No school report was presented at this meeting.

CONSENT AGENDA ITEMS (AGENDA ITEMS 11 – 15)

Ms. Groth requested that item # 15B be pulled from the consent agenda. All other items were approved as written below.

It was moved by Ms. Rich, seconded by Ms. Dalessandro, that all remaining Consent Agenda Items below be approved as written. **Motion unanimously carried.**

11. SUPERINTENDENT

- A. ACCEPTANCE OF GIFTS AND DONATIONS, AS SHOWN IN THE ATTACHED SUPPLEMENT.
- B. APPROVAL OF FIELD TRIP REQUESTS, AS SHOWN IN THE ATTACHED SUPPLEMENT.

12. HUMAN RESOURCES

A. APPROVAL OF PERSONNEL REPORTS

Approval of matters pertaining to employment of personnel, salaries, leaves of absence, resignations, changes in assignments, extra duty assignments, and consultant services:

- 1. Approval of Certificated Personnel Report, as shown in the attached supplement.
- 2. Approval of Classified Personnel Report, as shown in the attached supplement.

13. EDUCATIONAL SERVICES (NO ITEMS SUBMITTED)

14. PUPIL SERVICES

A. APPROVAL/RATIFICATION OF NON-PUBLIC SCHOOL/NON-PUBLIC AGENCY CONTRACTS

Approve entering into the following non-public school/non-public agency master contracts, to be funded by the General Fund/Restricted 06-00, and authorize Eric R. Dill or Stephen G. Ma to execute all pertinent documents pertaining to this contract, contingent upon receipt of the signed documents and verification of insurance coverage:

- 1. Coast Music Therapy, during the period November 1, 2007 through June 30, 2008.

B. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Eric R. Dill, Stephen G. Ma, or Peggy Lynch to execute the agreements:

1. School Options to provide occupational assessment and therapy consultations, during the period December 1, 2007 through June 30, 2008, at the rate of \$150.00 per hour for therapy and \$180.00 per hour for consultation, to be expended from the General Fund/Restricted 06-00.
2. Balance & Hearing Specialty Group, Inc. to provide auditory processing disorders (APD) evaluation services, during the period November 15, 2007 through June 30, 2008, at the estimated rate of \$1,900.00 per evaluation, to be expended from the General Fund/Restricted 06-00.

15. BUSINESS

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Eric R. Dill, Stephen G. Ma, or Peggy Lynch to execute the agreements:

1. En Pointe Technologies for Microsoft Office master school subscription license agreement for all district computers, during the period December 31, 2007 through December 31, 2008, for an amount of \$104,714.53, to be expended from the General Fund 03-00.
2. State of California's 22nd District Agricultural Association for the San Dieguito Union High School District to provide shuttle services and parking facility use for fairground events, during the period January 1, 2008 through December 31, 2012, at the current established rates posted in the SDUHSD Fee Schedule to be paid to the District for Transportation and for General Facility Use with a maximum agreement amount of \$160,000.00 for the 2008 term.
3. Roesling Nakamura Terada, Inc. to provide design, contract document preparation and construction administration support for the Sports Team Room Facility at La Costa Canyon High School, during the period December 14, 2007 through November 30, 2008, for an amount not to exceed \$47,400.00 plus reimbursable expenses, to be expended from the Capital Facilities Fund 25-19 and Mello Roos and possible contribution from the La Costa Canyon High School Foundation.
4. Roesling Nakamura Terada, Inc. to provide design, contract document preparation and construction administration support for the Relocatable Building Quad at San Dieguito Academy, during the period December 14, 2007 through November 30, 2008, for an amount not to exceed \$85,300.00 plus reimbursable expenses, to be expended from the Capital Facilities Fund 25-19 and Mello Roos.
5. Douglas E. Barnhart, Inc., to provide a preliminary construction estimate for the Earl Warren Middle School and Sunset High School Modernization project, during the period December 14, 2007 through January 17, 2008, for an amount not to exceed \$8,500.00, to be expended from the Capital Facilities Fund 25-19, State School Facility Fund 35-00, and Mello Roos Funds.
6. Encinitas Community Center for lease of facilities for San Dieguito Academy on January 14, 2008, for an amount not to exceed \$200.00, to be expended from the General Fund 03-00.
7. Coastal Christian Center for lease of facilities for San Dieguito Academy AP Testing, during the period May 5, 2008 through May 15, 2008, for an amount not to exceed \$2,000.00, to be expended from the General Fund 03-00.
8. Encinitas Community Center for lease of facilities for the San Dieguito Adult School, during the period November 5, 2007 through January 31, 2008, for an amount not to exceed \$2,740.00, to be expended from the Adult Education Fund 11-00.
9. The Regents of the University of California for lease of facilities at the University of California, San Diego, for the Torrey Pines High School Girls Water Polo practice and games, during the period November 10, 2007 through February 15, 2008, for an amount not to exceed \$5,404.95, to be expended from the Torrey Pines High School Foundation.

10. School Services of California, Inc. to provide the District with fiscal and mandated cost claims services and the CADIE and SABRE reports, during the period January 1, 2008 through December 31, 2008, for an amount not to exceed \$3,600.00 plus expenses, to be expended from the General Fund 03-00.

B. APPROVAL OF AGREEMENT (ITEM TO BE RESUBMITTED FOR APPROVAL AT A FUTURE BOARD MEETING)

C. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Eric R. Dill or Stephen G. Ma to execute the agreements:

1. EDCO Waste & Recycling Services for district wide recycling and waste disposal services, extending the contract period from January 1, 2008 through December 31, 2008, with no increase in the unit pricing.
2. The Pepsi Bottling Group amending the anticipated vend price of water, 20 ounce plastic bottle, to the unit price of \$1.00, and the marketing support dollars from \$5,000.00 to \$0.00 per year.

D. AWARD OF CONTRACTS (No contracts to award).

E. AUTHORIZATION TO ENTER INTO CONTRACTS

Authorize the administration to enter into contracts for the Canyon Crest Academy Baseball Backstop Improvement project, during the period December 14, 2007 through January 31, 2008, pending confirmation letter and funding commitment from Canyon Crest Academy Foundation, and that the contracts/agreements be presented to the Board of Trustees for ratification at the next regularly scheduled Board meeting.

F. APPROVAL OF CHANGE ORDERS

Approve Change Orders to the following projects, and authorize Eric R. Dill or Stephen G. Ma to execute the change orders:

1. Change Order No. 1 – Earl Warren Middle School Field & Track Improvements B2007-24, contract entered into with Palm Engineering and Construction Co., Inc., extending the contract time by 94 calendar days and increasing the contract amount by \$11,740.98, to be expended from the Capital Facilities Fund 25-19.

G. ACCEPTANCE OF CONSTRUCTION PROJECTS

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

1. Earl Warren Middle School Field & Track Improvements project B2007-24, contract entered into with Palm Engineering and Construction Co., Inc.

H. APPROVAL OF BUSINESS REPORTS

1. Purchase Orders
2. Instant Money
3. Membership Listing

ROLL CALL VOTE FOR CONSENT AGENDA (Items 11 – 15)

Board of Trustees:

____ Joyce Dalessandro
____ Linda Friedman
____ Barbara Groth
____ Beth Hergesheimer
____ Deanna Rich

Student Advisory Board Members:

____ Meredith Adams, La Costa Canyon
____ Caylee Falvo, Sunset
____ Kelly Kean, Canyon Crest Academy
____ Kiran Natarajan, Torrey Pines
____ Hilary Ross, San Dieguito Academy

DISCUSSION / ACTION ITEMS (Items 16- 23)

16. Board Policy Revision Proposal, #1220 & 1220/AR-1, *Community Relations, Citizen Advisory Committees*, as shown in the attached supplements.
It was moved by Ms. Friedman, seconded by Ms. Rich, to adopt the Board Policy Revisions #1220 & 1220/AR-1, as proposed. ***Motion unanimously carried.***
17. Board Policy Revision Proposal, #6200 & 6200/AR-1, *High School Graduation Requirements*, as shown in the attached supplements.
It was moved by Ms. Rich, seconded by Ms. Dalessandro, to adopt the Board Policy Revisions #7200 & 6200/AR-1, as proposed. ***Motion unanimously carried.***
18. Ratification of Personnel Commission Reappointment, as shown in the attached supplement.
It was moved by Ms. Friedman, seconded by Ms. Rich, to ratify the employees' nominee to the Personnel Commission and reappoint Ms. Susan Mickey for Commission service for the three-year term from December 1, 2007 through November 20, 2010, as proposed. ***Motion unanimously carried.***
19. Nominations of CSBA Delegate Assembly Candidates, as shown in the attached supplement.
It was moved by Ms. Friedman, seconded by Ms. Rich, to nominate Ms. Groth for Delegate Assembly as proposed. ***Motion unanimously carried.***
20. COMMUNITY FACILITIES DISTRICT NO. 95-2/ ANNEXATION NO. 13 / ADOPTION OF RESOLUTION CERTIFYING ELECTION RESULTS (QUAIL POINTE / A 12-LOT SINGLE FAMILY HOME SUBDIVISION / BARRATT AMERICAN - ENCINITAS)
It was moved by Ms. Rich, seconded by Ms. Friedman, to adopt the attached Resolution Certifying the Results of the Election with Respect to Community Facilities District No. 95-2, Annexation No. 13 of the San Dieguito Union High School District. ***Motion unanimously carried.***
21. ADOPTION OF 2007-08 DISTRICT GENERAL FUND FIRST INTERIM BUDGET
It was moved by Ms. Groth, seconded by Ms. Friedman, to adopt the 2007-08 District General Fund First Interim Budget and Certification, as shown in the attached supplements. ***Motion unanimously carried.***
22. APPROVAL OF EXTRA-CURRICULAR SALARY SCHEDULE REVISION
It was moved by Ms. Friedman, seconded by Ms. Groth, to approve the Extra-Curricular Salary Schedule Revision, per the District's Master Contract with San Dieguito Faculty Association, as shown in the attached supplement. ***Motion unanimously carried.***
23. ADOPTION OF RESOLUTION RECOMMENDING LAYOFF OF ONE CLASSIFIED EMPLOYEE POSITION FOR FISCAL YEAR 2007-2008
It was moved by Ms. Rich, seconded by Ms. Friedman, to adopt the attached Resolution recommending the Layoff of One Classified Employee Position for Fiscal Year 2007-2008, as shown in the attached supplement. ***Motion unanimously carried.***

INFORMATION ITEMS.....(Items 24 - 31)

- 24. Business Services Update Steve Ma, Associate Superintendent
 - A. 2006/07 Report on Statutory Schools Fees and Findings – Mr. Ma presented the Board with a copy of the 2006 / 07 Report on Statutory School Fees and Findings.
 - B. District Certification of SDFFA Collective Bargaining Unit Agreement / AB 1200 – Mr. Ma presented the Board with a copy of this document, which was submitted to the County Office of Education, and reported that the County Office has since replied and in acceptance of this agreement.
- 25. Educational Services Update Rick Schmitt, Associate Superintendent
Mr. Schmitt gave an update on high school registration and distributed a report describing dates, time, choice periods, and selection deadlines. He also discussed the lottery schedule, and deadline for class enrollment and class selections.
- 26. Human Resources Update Terry King, Associate Superintendent
 - A. Extra-Curricular Assignment Stipends – Ms. King gave an update on the Earl Warren Middle School Assistant Principal application process. She also addressed NCLB compliance by the district, which was 99.2% due to the great work of our principals and teachers in placing students appropriately.
- 27. Public Comments – There were no public comments presented.
- 28. Future Agenda Items – No further future agenda items were discussed.
- 29. Adjournment to Closed Session – There was no closed session required.
- 30. Report from Closed Session – There were no further reports presented.
- 31. The meeting was adjourned at 7:40 PM.

Linda Friedman, Board Clerk

____/____/____
Date

Peggy Lynch, Ed.D., Superintendent / Secretary

____/____/____
Date

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED AND SUBMITTED BY: Peggy Lynch, 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:

The administration recommends that the Board accept the gifts and donations to the district as shown on the following report.

FUNDING SOURCE:

Not applicable

PL/bb

**DONATIONS REPORT
SDUHSD BOARD MEETING
January 17, 2008**

Donation	Purpose	Donor	Donated To: (Teacher, Dept, Site)	
		Name / Foundation	Department	School Site
\$7,234.38	Purchase 10 cameras with extended warranties for the Photography Tech classes at SDA	SDA Foundation	V & P Arts	SDA
\$1,000.00	Purchase of costume racks for the Theater Dept. at SDA	SDA Foundation	V & P Arts	SDA
\$17,530.00	Mini-grants for 2007-2008	LCC Foundation	All departments	LCC
\$15,900.00	Donation to the LCC Science Department	LCC Foundation	Science	LCC
\$5,100.00	Quarterly payment of athletic trainer	CCA Foundation	PE	CCA
\$10,000.00	Purchase of books, non-print materials, online subscriptions, videos, etc. for TPHS Library Media Center.	TPHS Foundation, Friends of the Library	Library/Media Center	TPHS
\$190.61	Miscellaneous	United Way of San Diego	All departments	CCA, SDA, SS & TPHS
\$675.00	Miscellaneous	United Way of San Diego	All departments	DNO
\$108.00 (2 checks for \$54.00 each)	Miscellaneous	Edison Gifts	All departments	SDA
\$5,000.00	Miscellaneous	Herff Jones, Yearbook Tech, Inc.	All departments	SDA
Electric Guitar with hard case & amplifier	To be used in the music department	Bryan & Di Holker	Music	EWMS

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

**PREPARED AND
SUBMITTED BY:** Peggy Lynch, Ed.D.
Superintendent

SUBJECT: APPROVAL / RATIFICATION OF
FIELD TRIPS

.....

EXECUTIVE SUMMARY

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

RECOMMENDATION:

The administration recommends that the Board approve / ratify the out-of-state and/or overnight field trips, as shown on the following report.

FUNDING SOURCE:

As listed on attached report.

PL/bb

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Terry King
Associate Superintendent/Human Resources

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: APPROVAL OF CERTIFICATED and
CLASSIFIED PERSONNEL

EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

Certificated

Employment
Change in Assignment
Leave of Absence
Resignation

Classified

Employment
Change in Assignment
Resignation

RECOMMENDATION:

It is recommended that the Board approve the attached Certificated and Classified Personnel Actions.

FUNDING SOURCE:

General Fund

PERSONNEL LIST

CERTIFICATED PERSONNEL

Employment

1. **Krista Baldwin**, 67% Temporary Teacher for Semester II/2007-08, effective 1/28/08 through 6/12/08.
2. **Dorothy Kowalski**, 60% Temporary School Psychologist for the remainder of the 2007-08 school year, effective 1/07/08 through 6/12/08.

Change in Assignment

1. **Scott Jordon**, Temporary Teacher, increase in temporary contract from 60% to 80% for Semester II/2007-08, effective 1/28/08 through 6/12/08.

Leave of Absence

1. **Anne Briscoe**, Teacher, return from Unpaid Leave of Absence to 80% assignment (20% Unpaid Leave), Semester II/2007-08 school year, effective 1/28/08 through 6/12/08.

Termination

1. **Alex Turner**, 80% Temporary Teacher, termination of temporary contract of employment at the conclusion of Semester I/2007-08 school year, effective 1/25/08.

Resignation

1. **Holly Fogliatti**, Temporary School Psychologist, resignation from employment, effective 12/19/07.
2. **Georgia "Susan" Glass**, Teacher, resignation for retirement purposes, effective 6/12/08.
3. **Lauranne Kitchen**, Speech Therapist, resignation for retirement purposes, effective 8/22/08.
4. **Dianna Little**, Student Services Specialist, resignation for retirement purposes, effective 6/30/08.
5. **Theresa Norgard**, Teacher, resignation for retirement purposes, effective 2/02/08.
6. **Sean Salehi**, Temporary Teacher, resignation from employment, effective 12/20/07.
7. **Rosa Santiesteban**, Teacher, resignation for retirement purposes, effective 6/13/08.
8. **Christine Smith**, Teacher, resignation for retirement purposes, effective 8/01/08.

PERSONNEL LIST

CLASSIFIED PERSONNEL

Employment

1. **Baldan, Bernard**, At Will Employee, effective 1/8/08 – 1/23/08
2. **Balderas, Sara**, Instructional Assistant SpEd, effective 12/18/07
3. **Helbling, Karen**, At Will Employee, effective 9/07 – 6/12/08
4. **Peterson-Reich**, At Will Employee, effective 1/15/08 – 2/15/08
5. **Roy, Neelam**, Instructional Assistant SpEd, effective 11/7/07 – 1/23/08
6. **Stickann, Keturah**, At Will Employee, effective 11/1/07 – 11/10/07

Change in Assignment

1. **Cortez, Veronica**, from Secretary to Administrative Assistant-High School, effective 1/7/08 – 2/29/08
2. **Crosby, Donna**, from Human Resources Assistant to Human Resources Technician, effective 12/3/07 – 5/1/08
3. **Garcia, Zoila**, from 42.5% Nutrition Services Assistant I and 6.25% Nutrition Services Assistant/Transporter to 48.75% Nutrition Services Assistant I, effective 11/19/07
4. **Gonzales, Donna**, from Library Media Technician to Lead Library Media Technician, effective 12/12/07
5. **Miller, Dennis**, from Maintenance Worker II to Plumber Irrigation Specialist, effective 12/18/07 – 1/4/08
6. **Robertson, Judy**, from Secretary to Human Resources Assistant, effective 12/18/07 – 5/1/08
7. **Thurston, Marianne**, from 48.75% Library Media Technician to 100%, effective 12/12/07 – 1/30/08

Resignation

1. **Johnson, Paige**, Custodian, effective 12/31/07

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Superintendent/Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report/Human Resources summarizes one contract, totaling \$1,000.00, or as noted on the attachment.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached list.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Superintendent/Business

SUBMITTED BY: Peggy Lynch, Ed.D.,
Superintendent

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

EXECUTIVE SUMMARY

The attached Professional Services Report/Educational Services summarizes one contract in an amount not to exceed \$16,065.00, or as noted on the attachment.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached list.

San Dieguito

Union High School District

710 Encinitas Blvd.
Encinitas, CA 92024-3357
(760) 753-6491
www.sduhsd.net

Board of Trustees:

Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent:

Peggy Lynch, Ed.D.

Instructional Services

Rick Schmitt
FAX (760) 943-3527

Carmel Valley MS
Diegueno MS
Earl Warren MS
La Costa Canyon HS
North Coast Alternative HS
Oak Crest MS
San Dieguito Adult Education
San Dieguito HS Academy
Sunset HS
Torrey Pines HS

TO:	BOARD OF TRUSTEES
DATE OF REPORT:	December 14, 2007
BOARD MEETING DATE:	January 17, 2008
PREPARED BY:	David Jaffe, Executive Director of Curriculum and Assessment
SUBMITTED BY:	Peggy Lynch, Superintendent
SUBJECT:	2007-08 Consolidated Application Part II

EXECUTIVE SUMMARY

The 2007-2008 Consolidated Application for Categorical Programs (Part II) provides our district state and federal funding for the following programs:

- Title I
- Title II Part A
- Title II Part D
- Title III LEP
- Title IV Part A (SDFSC)
- Title V Part A (Innovative)
- Economic Impact Aid (EIA) and
- Tobacco Use Prevention Education (TUPE)

RECOMMENDATION

Recommend Approval

FUNDING SOURCE

State and Federal Funding

2007-08 Consolidated Application for Funding Categorical Aid Programs

(Part II)

California Department of Education

Consolidated Application

<p>Purpose: To declare the agency's intent to apply for 2007-08 funding of Consolidated Categorical Aid Programs.</p>	<p>Agency: San Dieguito Union High</p>								
<p>CDE Contact: Ernie Thornberg - (916) 319-0294 - EThornbe@cde.ca.gov</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">CD code:</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">7</td> <td style="width: 20px; text-align: center;">6</td> <td style="width: 20px; text-align: center;">8</td> <td style="width: 20px; text-align: center;">3</td> <td style="width: 20px; text-align: center;">4</td> <td style="width: 20px; text-align: center;">6</td> </tr> </table>	CD code:	3	7	6	8	3	4	6
CD code:	3	7	6	8	3	4	6		
<p>Legal status of agency: <input checked="" type="checkbox"/> School District <input type="checkbox"/> County Office of Education <input type="checkbox"/> Direct-Funded Charter</p>	<p style="text-align: center;">Dates of project duration: July 1, 2007 -- June 30, 2008</p> <p style="text-align: center;">Do not return the paper copy of this form to the California Department of Education.</p> <p style="text-align: center;">The ConApp must be submitted electronically using the ConApp Data System (CADS).</p>								
<p>Date of approval by local governing board: ____/____/____</p>									
<p>Advisory Committees: The undersigned certify that they have been given the opportunity to advise on the pages in this application related to compensatory education programs or programs for English learners.</p>									
<p>_____ Signature-District Advisory Committee (DAC)</p>	<p>_____/_____/_____ Date</p>								
<p>_____ Signature-District English Learner Advisory Committee (DELAC)</p>	<p>_____/_____/_____ Date</p>								
<table border="1" style="margin: auto;"> <tr> <td style="padding: 5px;"> <p>OR, for each committee, check the appropriate box to the right</p> </td> <td style="padding: 5px; text-align: center;"> <input type="checkbox"/> Committee is N/A </td> <td style="padding: 5px; text-align: center;"> <input type="checkbox"/> Committee refused to sign </td> </tr> <tr> <td style="padding: 5px;"></td> <td style="padding: 5px; text-align: center;"> <input type="checkbox"/> Committee is N/A </td> <td style="padding: 5px; text-align: center;"> <input type="checkbox"/> Committee refused to sign </td> </tr> </table>		<p>OR, for each committee, check the appropriate box to the right</p>	<input type="checkbox"/> Committee is N/A	<input type="checkbox"/> Committee refused to sign		<input type="checkbox"/> Committee is N/A	<input type="checkbox"/> Committee refused to sign		
<p>OR, for each committee, check the appropriate box to the right</p>	<input type="checkbox"/> Committee is N/A	<input type="checkbox"/> Committee refused to sign							
	<input type="checkbox"/> Committee is N/A	<input type="checkbox"/> Committee refused to sign							
<p>Certification: I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and, I agree to have the use of these funds reviewed and/or audited according to the standards and criteria set forth in the California Department of Education's Categorical Program Monitoring (CPM) Manual. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this page are on file.</p>									
<p>_____ Signature of authorized representative</p>	<p>_____ Printed name of authorized representative</p>								
<p>_____ Title</p>	<p>_____/_____/_____ Date</p>								
<p><input type="checkbox"/> Electronic certification HAS been completed. <input checked="" type="checkbox"/> Electronic certification has NOT been completed.</p>									

2007-08 Federal Transferability

California Department of Education

Consolidated Application

<p>Purpose: To compute the amount of money being transferred to and from various federal programs.</p>	<p>Agency: San Dieguito Union High</p>							
<p>CD code:</p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">7</td> <td style="border: 1px solid black; width: 20px;">6</td> <td style="border: 1px solid black; width: 20px;">8</td> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">6</td> </tr> </table>		3	7	6	8	3	4	6
3	7	6	8	3	4	6		

CDE Contact: Anne Daniels - (916) 319-0295 - ADaniels@cde.ca.gov

Notes:
 This transferability is governed by Title VI in NCLB Section 6123. You may transfer a maximum of 50 percent of any program to other programs. This transferability is NOT the same as Title VI Subpart 1 REAP Flexibility governed by NCLB Section 6211.

This district has been identified as a Program Improvement LEA under NCLB Section 1116 and may only transfer 30 percent of the funds and those funds must be used for Program Improvement activities.

**2007-08
programs
affected by
transferability:**

- Title I, Part A (Basic Grant)
- Title II, Part A (Teacher and Principal Training and Recruiting)
- Title II, Part D (Enhancing Education Through Technology)
- Title IV, Part A (Safe and Drug Free Schools and Communities)
- Title V, Part A (Innovative Programs)

Amounts Transferred to These Programs

2007-08 Program Entitlements		Title I, Part A (Basic Grant)	Title II, Part A	Title II, Part D	Title IV, Part A	Title V, Part A	Amounts Retained in Original Program
Title II, Part A	215,805	0		0	0	0	215,805
Title II, Part D		0	0		0	0	
Title IV, Part A	35,172	0	0	0		0	35,172
Title V, Part A	10,137	0	0	0	0		10,137
Totals transferred and used for:		0	0	0	0	0	

2007-08 District Allocations of Title I, Part A, Funds

California Department of Education

Consolidated Application

<p>Purpose: To allocate Title I, Part A, funds for 2007-08. the total Title I, Part A, administrative costs are included on lines 8 and 9.</p>	<p>Agency: San Dieguito Union High</p>							
<p>CDE Contact: Lana Zhou - (916) 319-0956 - LZhou@cde.ca.gov</p>	<p>CD code:</p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">7</td> <td style="border: 1px solid black; width: 20px;">6</td> <td style="border: 1px solid black; width: 20px;">8</td> <td style="border: 1px solid black; width: 20px;">3</td> <td style="border: 1px solid black; width: 20px;">4</td> <td style="border: 1px solid black; width: 20px;">6</td> </tr> </table>	3	7	6	8	3	4	6
3	7	6	8	3	4	6		
<p><input type="checkbox"/> This page is not applicable because the LEA did not apply for this type of funding on page 2 of the ConApp.</p>								

	Description		SACS Resource Code: 3010
			Title I, Part A, Basic and Neglected
1.	2007-08 entitlement, basic and neglected		453,431
2.	Amount above that is generated by neglected students	<u>0</u>	
3.	Transferred in	(+)	0
4.	2007-08 amount after transfer (line 1 + 3)	(=)	453,431
5.	2006-07 carryover (as of 9/30/07)	(+)	0
6.	Repayment of funds	(+)	0
7.	Total approved allocation (line 4 + 5 + 6)	(=)	453,431
8.	Reserved for indirect costs	(-)	0
9.	Reserved for administration	(-)	0
10.	Adjusted total allocation (line 7 - 8 - 9)	(=)	453,431

2007-08 District Allocation of TUPE Funds

California Department of Education

Consolidated Application

Purpose: To allocate Tobacco-Use Prevention Education (TUPE) funds for 2007-08.		Agency: San Dieguito Union High							
CDE Contact: <i>Shalonn Woodard - (916) 319-0197 - SWoodard@cde.ca.gov</i>		CD code:	3	7	6	8	3	4	6
		<input type="checkbox"/> This page is not applicable because the LEA did not apply for this type of funding on page 2 of the ConApp.							
Description		SACS Resource Code: 6660							
		Tobacco Use-Prevention Education (TUPE)							
1.	2007-08 entitlement	13,241							
2.	2006-07 carryover (as of 6/30/2007) (+)	0							
3.	Repayment of funds (+)	0							
4.	Total approved allocation (line 1 + 2 + 3) (=)	13,241							
5.	Reserved for indirect costs (-)	764							
6.	Adjusted total allocation (line 4 - 5 - 6) (=)	12,477							

2007-08 District Allocation of EIA Funds

California Department of Education

Consolidated Application

Purpose: To allocate Economic Impact Aid (EIA) funds for 2007-08. The results from this page are used to make school-level allocations on page 41.		Agency: San Dieguito Union High								
CDE Contact: <i>Celina Arias-Romero - (916) 319-0272 - CAriasRomero@cde.ca.gov</i>		CD code:	<table border="1" style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="width: 12.5%;">3</td> <td style="width: 12.5%;">7</td> <td style="width: 12.5%;">6</td> <td style="width: 12.5%;">8</td> <td style="width: 12.5%;">3</td> <td style="width: 12.5%;">4</td> <td style="width: 12.5%;">6</td> </tr> </table>	3	7	6	8	3	4	6
3	7	6	8	3	4	6				
		<input type="checkbox"/> This page is not applicable because the LEA did not apply for this type of funding on page 2 of the ConApp.								
Description		SACS Resource Codes: 7090/7091								
		Economic Impact Aid (EIA)								
1.	2007-08 entitlement		307,070							
2.	Transferred in (+)		0							
3.	a. 2006-07 adjusted total allocation		184,915							
	b. 2006-07 per pupil supplemental adjustment		135,010							
	c. 2006-07 expenditures		0							
	d. 2006-07 carryover (as of 6/30/07) (line 3a + 3b - 3c) (+)		319,925							
4.	Repayment of funds (+)		0							
5.	Subtotal (line 1 + 2 + 3d + 4) (=)		626,995							
6.	Reserved for indirect costs (up to 3%) (-)		0							
7.	Administration and evaluation (up to 10%) (-)		0							
8.	EIA activities operated by the district (up to 2%) (-)		0							
9.	EIA security (-)		0							
10.	EIA alternative (-)		0							
11.	Adjusted total allocation* (line 5 - lines 6,7,8,9, and 10) (=)		626,995							

* Line 11 to be allocated to schools.

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: December 19, 2007

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Denise W. Levine, Executive Director
Pupil Services

SUBMITTED BY: Peggy Lynch, Ed.D.,
Superintendent

SUBJECT: Approval/Ratification of Memorandum Of
Understanding

EXECUTIVE SUMMARY

The attached Memorandum of Understanding Report summarizes one agreement that provided services for a Special Education Student for the 2006-2007 school year.

RECOMMENDATION

Approve/ratify entering into a Memorandum of Understanding as shown on the attached report and authorize Eric Dill to execute all pertinent documents pertaining to this agreement, contingent upon receipt of the signed documents.

FUNDING SOURCE

General Fund 06-00/Special Education Budget – Income Estimated \$7,306.76

PL/ddb
Attachment

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

MEMORANDUM OF UNDERSTANDING 2007-2008

Date: January 17, 2008

Contract Effective Dates	Independent Contractor	Description of Services	Number of Students (Estimate)	Reimbursed Amount
8-28-06 TO 12-31-07	Carlsbad Unified School District	Reimbursed cost of providing 6.0 hours daily of special circumstances instructional assistant (SCIA) to a Carlsbad USD Special Education student	1	\$7,306.76

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Superintendent/Business

SUBMITTED BY: Peggy Lynch, Ed.D.,
Superintendent

SUBJECT: APPROVAL/RATIFICATION OF
PROFESSIONAL SERVICES CONTRACTS/
BUSINESS

EXECUTIVE SUMMARY

The attached Professional Services Report/Business summarizes four contracts totaling \$11,045.00, or as noted on the attachment.

RECOMMENDATION:

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

FUNDING SOURCE:

As noted on attached list.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

BUSINESS - PROFESSIONAL SERVICES REPORT

Date: 01-17-08

<u>Contract Effective Dates</u>	<u>Consultant/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
01/20/08 – 01/21/09	San Diego Medical Services Enterprises	Provide automatic external defibrillators program maintenance	General Fund 03-00	\$345.00
01/18/08 – 06/30/08	American Logistics Company, LLC	Provide special education transportation when the District is not able to provide such transportation through its own resources	General Fund/Restricted 06-00	\$9,000.00
01/30/07 – 01/29/12	SBC Global Services, Inc. dba AT&T Global Services on behalf of Pacific Bell Telephone Company dba AT&T California and the State of California	Provide California Integrated Information Network (CALNET) II Module 1 Services (reduced prices on telecommunication services and products)	General Fund 03-00	at the rates listed in the rate tables of the contract
11/07/07 – 04/04/08	Carmel Valley Recreation Center	Lease of facilities for the San Dieguito Adult School senior fitness classes	Adult Education 11-00	\$1,700.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 8, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Stephen G. Ma
Associate Superintendent, Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: APPROVAL OF AGREEMENT / DOLINKA GROUP

EXECUTIVE SUMMARY

Staff is recommending the district retain the services of the Dolinka Group to develop a Facilities and Funding Masterplan. The development of this masterplan will take approximately six months and will include a number of workshops and meetings with the board and staff to review data and identify options. Data to be reviewed will include long term enrollment projections, facility capacity, modernization needs, adequacy / equity, and program implications. Recommendations from this masterplan may ultimately lead to specific strategies in the area of facilities funding and asset management.

RECOMMENDATION:

It is recommended that the Board approve entering into an agreement with Dolinka Group to develop a Facilities and Funding Masterplan for the District, during the period January 18, 2008 2007 through June 30, 2008, for an amount not to exceed \$70,000.00, and authorize Eric R. Dill, Stephen G. Ma or Peggy Lynch to execute the agreement.

FUNDING SOURCE:

Capital Facilities Fund 25-19
Mello Roos Funds

AGREEMENT FOR CONSULTING SERVICES

THIS AGREEMENT is made and entered into this ____ day of January 2008, by and between San Dieguito Union High School District at 710 Encinitas Boulevard, Encinitas, CA 92024, herein called "Client," and Dolinka Group, LLC at 1301 Dove Street, Suite 700, Newport Beach, CA 92660, herein after called "Consultant." The Client and the Consultant in consideration of the mutual promises and conditions herein contained agree as follows.

ARTICLE I **TERM OF CONTRACT**

Section 1.1 This agreement shall become effective on the date stated above and will continue in effect until the earlier of (i) that day when the services provided for herein have been performed or (ii) until terminated as provided in Article 6 below. Consultant shall have the right to transfer/assign the Agreement to any entity to which the undersigned is a party.

ARTICLE II **SERVICES TO BE PERFORMED BY CONSULTANT**

Section 2.1 Consultant agrees to perform the professional services for the Client in accordance with the applicable professional standard of care and to deliver the work products to the Client as described in the Scope of Work statement attached as Exhibit "A" hereto. Such professional services and work products, as from time to time modified in accordance with Section 2.3 hereof, are collectively referred to as the "Consulting Services."

Section 2.2 Instruments of Service. All computer software (including without limitation financial models, compilations of formulas and spreadsheet models), inventions, designs, programs, improvements, processes and methods (collectively, the "Proprietary Models"), reports, drawings, specifications, computer files, field data, notes and other documents and instruments prepared by Consultant are Instruments of Service of Consultant and shall remain the property of Consultant. Consultant shall likewise retain all common law, statutory and other reserved rights, including the copyright thereto. Client acknowledges and agrees that the consideration paid by Client herein only entitles Client to a license to use the hard copy or electronically transmitted reports generated pursuant to the Consulting Services and that any Proprietary Model that Consultant uses to generate such reports is owned by, or is duly licensed from a third party to Consultant and is not being provided to Client hereunder. The reports and models used to generate such reports are for use on this Project only. The Client shall not reuse or make any modification to the hard copy or electronically transmitted reports generated pursuant to the Consulting Services without the prior written authorization of the Consultant. The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its shareholders, officers, directors, employees and subconsultants (collectively, Consultant) against any damages, liabilities or costs, including reasonable attorneys' par fees and defense costs, arising from or allegedly arising from or in any way connected with the unauthorized use, reuse or modification of the hard copy or electronically transmitted reports generated pursuant to the Consulting Services or any of Consultant's Instruments of Service, including models, by the Client or any person or entity that acquires or obtains the reports from or through the Client without the written authorization of the Consultant. Client acknowledges that Consultant may have used reports and analyses that Consultant authored for other clients as base works or templates for the reports and analyses prepared for Client pursuant to this Agreement, and Client acknowledges and agrees that Consultant has the right to use the reports and analyses that it authors pursuant to this Agreement as base works or templates for

reports and analyses that Consultant authors for Consultant's other clients, provided, however that Consultant shall not use any confidential information provided by Client in such future reports and analyses. Client further acknowledges and agrees that Consultant has spend substantial time and effort in collection and compiling data and information (the "Data Compilations") in connection with the Consulting Services and that such Data Compilations may be used by Consultant for its own purposes, including, without limitation, sale or distribution to third parties; provided, however, that Consultant will not sell or distribute any of Client's confidential information that may be contained in such Data Compilations, unless such confidential information is used only on an aggregated and anonymous basis.

Section 2.3 Any proposed changes in the Consulting Services hereunder shall be submitted to the other party hereto, and any such changes agreed to by the parties shall be reflected in an amendment to Exhibit "A" in accordance with Section 7.2 hereto.

Section 2.4 Nothing in this Agreement shall give the Consultant possession of authority with respect to any Client decision beyond the rendition of information, advice, recommendation or counsel.

ARTICLE III **COMPENSATION**

Section 3.1 Client agrees to pay Consultant for its Consulting Services in accordance with this Agreement, a professional fee computed according to the Professional Fee Schedule attached as Exhibit "B" hereto and incorporated herein by reference (the "Fee Schedule"). Client acknowledges and agrees that portions of Consultant's professional fees and expenses may have been incurred by Consultant prior to the execution of this Agreement (the "Pre-Agreement Fees") and Client agrees to pay such Pre-Agreement Fees in accordance with this Agreement.

Section 3.2 The Client shall reimburse the Consultant for Consultant's out-of-pocket expenses at cost. Expenses of Consultant in the performance of any Consulting Services undertaken pursuant to the Agreement, include, without limitation, the following expenditures:

- (a) Cost of clerical assistance @ \$50.00 per hour.
- (b) Transportation costs, including mileage for the use of personal automobiles at the prevailing IRS standard rate, rental vehicles, lodging and regularly scheduled commercial airline ticket costs.
- (c) Conference calls, photographic reproduction, courier services, and overnight deliveries.
- (d) Cost of photocopies, facsimile, postage and phone calls at five (5) percent of services billed.

Section 3.3 On or about the first two weeks of each month during which Consulting Services are rendered hereunder, Consultant shall present to Client an invoice covering the current Consulting Services performed and the reimbursable expenses incurred pursuant to this Agreement and exhibits thereto. Such invoices shall be paid by Client within thirty (30) days of the date of each invoice. A 1.2% charge may be imposed against accounts which are not paid within 30 days of the date of each invoice.

Section 3.4 The maximum total fee amount set forth in Exhibit "B" may be increased as a result of any expansion of the Consulting Services to be rendered hereunder pursuant to Section 2.3 or as provided in Exhibit "A" hereto.

Section 3.5 Records of the Consultant's costs relating to (i) Consulting Services performed under this Agreement and (ii) reimbursable expenses shall be kept and be available to the Client or to Client's authorized representative at reasonable intervals during normal business hours.

ARTICLE IV **OTHER OBLIGATIONS OF CONSULTANT**

Section 4.1 Consultant agrees to perform the Consulting Services in accordance with Exhibit "A" and the applicable standard of care. Should any errors caused by Consultant's negligence be found in such services or products, Consultant will correct them at no additional charge by revising the work products called for in Exhibit "A" to eliminate the errors.

Section 4.2 Consultant will supply all tools and instrumentalities required to perform the Consulting Services under the Agreement.

Section 4.3 Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Consultant without the prior written consent of Client. However, Consultant may subcontract portions of the work to be performed hereunder to other persons or concerns provided Consultant notifies Client of the name and address of said proposed subcontractor and Client either consents or fails to respond to notification with respect to the use of any particular proposed subcontractor.

Section 4.4 In the performance of its Consulting Service hereunder, Consultant is, and shall be deemed to be for all purposes, an independent contractor (and not an agent, officer, employee or representative of Client) under any and all laws, whether existing or future. Consultant is not authorized to make any representation, contract or commitment on behalf of Client.

Section 4.5 Neither this Agreement, any duties or obligations under this Agreement, nor the intentions or expectations of Client will cause the Consultant to be a "public official" as that term is used in Section 87100 of Title 9 of the California Government Code. Client and Consultant agree that Consultant is not a "public official" or "participating in governmental decision" as those terms are used in Section 87100. The Client and Consultant also agree that no actions and opinions necessary for the performance of duties under the Contract will cause the Consultant to be a "public official" or "participating in a governmental decision" as those terms are used in Section 87100.

ARTICLE V **OTHER OBLIGATIONS OF CLIENT**

Section 5.1 The Client shall provide full information in a timely manner regarding requirements for and limitations on the Project. Client agrees to comply with all reasonable requests of Consultant and provide access to all documents reasonably necessary to the performance of Consultant's duties under this Agreement with the exception of those documents which Exhibit "A" calls upon the Consultant to prepare.

Section 5.2 Neither this Agreement nor any duties or obligations under this Agreement may be assigned by Client without the prior written consent of Consultant.

Section 5.3 Consultant frequently is retained by developers, landowners, and other persons and concerns interested in development projects which often eventually lead to the preparation on a contract basis by Consultant of preliminary tax spread models for government agencies to determine tax rates and other matters necessary to accomplish various improvements to realty for financing under a Mello-Roos or other financing programs. In light of

the foregoing, Client will determine whether or not it is appropriate to conduct a "significant substantive review" or a "significant intervening substantive review" of Consultant's activities conducted pursuant to this Agreement as such terms are defined in Section 18700(c)h of Title 2 of the California Administrative Code. Should Client elect to conduct such a substantive review, then Client shall determine whether it has sufficient expertise on staff to conduct such a review, and, if not, will retain an independent expert consultant to review Consultant's work. Thereafter, Client shall conduct such review, or cause such independent review to be conducted, prior to the making of any governmental decision relating to the matters contained within the Scope of Work described in Exhibit "A". The parties do not intend and nothing in this Section 5.3 is meant to imply that Consultant is a "public official," "participating in a governmental decision," or has a "financial interest" in the services provided as such terms are used in Section 87100 of Title 9 of the California Governmental Code.

Section 5.4 The Client shall provide prompt written notice to the Consultant if the Client becomes aware of any fault or defect in the Project, including any errors, omissions or inconsistencies in the Consultant's Instruments of Service.

Section 5.5 Client, public agencies, landowners, consultants and other parties dealing with Client or involved in the subject development project referred to in Exhibit "A" will be furnishing to Consultant various data, reports, studies, computer printouts and other information and representations as to the facts involved in the project which Client understands Consultant will be using and relying upon in preparing the reports, studies, computer printouts and other work products called for by Exhibit "A." Consultant shall not be obligated to establish or verify the accuracy of the information furnished by or on behalf of Client, nor shall Consultant be responsible for the impact or effect on its work products of the information furnished by or on behalf of Client, in the event that such information is in error and therefore introduces error into Consultant's work products.

Section 5.6 Indemnity by Client. Client agrees to defend, indemnify and hold Consultant harmless from and against all obligations, losses, liabilities, damages, claims, attachments, executions, demands, actions and/or proceedings (collectively, "Claims") and all costs and expenses in connection therewith, including reasonable attorneys' fees, arising out of or connected with the performance of Consultant's Consulting Services under this Agreement, except as may arise from Consultant's willful misconduct or gross negligence. In that regard, Client will indemnify and hold Consultant harmless from any Claims arising from, growing out of, or in any way resulting from, errors contained in data or information furnished by Client or Client's designee to Consultant for use in carrying out the Consulting Services called for by this agreement. If for any reason the indemnification under this Section 5.6 is unavailable to Consultant or insufficient to hold it harmless, then the Client shall contribute to the amount paid or payable by Consultant as a result of such loss, liability, damage, claim, demand, action or proceeding in such proportion as is appropriate to reflect not only the relative benefits received by the Client on the one hand and Consultant on the other hand but also the relative fault of the Client and Consultant as well as any relevant equitable considerations; provided that Consultant's contribution obligations hereunder shall in no event exceed the amounts received by Consultant under this Agreement.

Section 5.7 In the event that court appearances, testimony or depositions are required of Consultant by Client in connection with the services rendered hereunder, Client shall compensate Consultant at a rate of \$500 per hour and shall reimburse Consultant for out-of-pocket expenses on a cost basis.

ARTICLE VI **TERMINATION OF AGREEMENT**

Section 6.1 Either party may terminate or suspend this Agreement upon thirty (30) days written notice. Unless terminated as provided herein, this Agreement shall continue in force until the Consulting Services set forth in Exhibit "A" have been fully and completely performed and all proper invoices have been rendered and paid.

Section 6.2 Should either party default in the performance of this Agreement or materially breach any of its provisions, the other party at its option may terminate this Agreement by giving written notification to the defaulting party. Such termination shall be effective upon receipt by the defaulting party, provided that the defaulting party shall be allowed ten (10) days in which to cure any default following receipt of notice of same.

Section 6.3 In the event of any termination that is not the fault of the Consultant, the Client shall pay the Consultant, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by the Consultant in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination.

Section 6.4 Suspension and Termination for Non-Payment. (i) In addition to any other provisions in this Agreement regarding breach of the Agreement, if the Client fails to make payments when due, the Consultant may suspend performance of services upon ten (10) calendar days' notice to the Client. The Consultant shall have no liability whatsoever to the Client for any costs or damages as a result of such suspension caused by any breach of this Agreement by the Client. Upon payment in full by the Client, the Consultant shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for the Consultant to resume performance. (ii) If the Client fails to make payment to the Consultant in accordance with the payment terms herein, and/or Client has failed to cure its breach or default following a suspension of services as set forth above, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by the Consultant upon seven (7) days written notice to the Client. (iii) Payment of invoices shall not be subject to any discounts or set-offs by the Client, unless agreed to in writing by the Consultant. Payment to the Consultant for services rendered and expenses incurred shall be due and payable regardless of any subsequent suspension or termination of this Agreement by either party.

Section 6.5 The covenants contained in Sections 3.1, 3.2, 4.4, 5.3, 5.4, 5.5, 5.6 and all of Article VII shall survive the termination of this Agreement.

ARTICLE VII **GENERAL PROVISIONS**

Section 7.1 Any notices to be given hereunder by either party to the other may be effected either by personal delivery in writing or by mail. Mailed notices shall be addressed to the parties at the addresses appearing in the introductory paragraph of this Agreement, but each party may change the address by written notice in accordance with the first sentence of this Section 7.1. Notices delivered personally will be deemed communicated as of actual receipt. Mailed notices will be deemed communicated as of two (2) days after mailing.

Section 7.2 This Agreement and exhibits hereto supersede any and all agreements, either oral or written, between the parties hereto with respect to the rendering of service by Consultant for Client and contains all of the covenants and agreements between the parties with respect to the rendering of such services. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise not contained in this Agreement shall be valid or binding. Any modification of this Agreement (including any exhibit hereto) will be effective if it is in writing and signed by the party against whom it is sought to be enforced.

Section 7.3 If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

Section 7.4 Disputes. The parties agree to first try in good faith to settle the dispute by mediation pursuant to the Mediation Rules of the American Arbitration Association. If the claim or controversy is not settled by mediation, the claim or controversy may be resolved by final and binding arbitration. On the written request of one party served on the other, the dispute shall be submitted to binding arbitration in accordance with the commercial rules and regulations of the American Arbitration Association and the provisions of the California Arbitration Act (Sections 1280 through 1294.2 of the California Code of Civil Procedure). The arbitration shall take place in Newport Beach, California, or such other location mutually agreed to by the parties.

The arbitrator(s) shall be selected as follows: In the event that Consultant and Client agree on one arbitrator, the arbitration shall be conducted by such arbitrator. In the event Consultant and Client do not so agree, Consultant and Client shall each select an arbitrator and the two arbitrators so selected shall select the third arbitrator. If there is more than one arbitrator, the arbitrators shall act by majority vote. The parties may propose arbitrators from JAMS, ADR, ARC or any independent arbitrator/neutral for dispute resolution. The parties are not required to hire an AAA arbitrator for resolution of a dispute hereunder.

No arbitration shall include by way of consolidation or joinder any parties or entities nor a party to this Agreement without the express written consent of the Client, the Consultant and any party or entity sought to be joined with an express reference to this provision. Any party or entity joined in the arbitration, after mutual consent, shall be bound by this provision.

The decree or judgment of an award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

Section 7.5 The prevailing party in any arbitration or legal action brought by one party against the other and arising out of this Agreement shall be entitled, in addition to any other rights and remedies it may have, to reimbursement for its expenses, including court costs and reasonable attorneys' fees. The non-prevailing party shall be liable, to the extent allowable under law, for all fees and expenses of the arbitrator(s) and all costs of the arbitration.

Section 7.6 This Agreement will be governed by and construed in accordance with the laws of the State of California.

Section 7.7 Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder.

Section 7.8 Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Consultant nor the Client, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other for, or shall make, any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation or any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty.

Section 7.9 It is intended by the parties to this Agreement that the Consultant's services in connection with the Project shall not subject the Consultant's individual shareholders, officers, directors, members, managers or employees to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, Client agrees that as Client's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against Client and not against any of the individual shareholders, officers, directors, members, managers or employees.

Section 7.10 Limitation of Liability – for available insurance: In recognition of the relative risks and benefits of the Project to both the Client and the Consultant, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of the Consultant to the Client for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorneys' fees and costs and expert-witness fees and costs, so that the total aggregate liability of the Consultant to the Client shall not exceed the sum of insurance coverage available at the time of settlement or judgment. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, except for Consultant's willful misconduct or unless otherwise prohibited by law.

IN WITNESS WHEREOF, this Agreement has been executed on the date and year first above written.

CONSULTANT:
Dolinka Group, Inc.

CLIENT:
San Dieguito Union High School District

By: _____
Benjamin Dolinka
President/CEO

By: _____

Date: _____

Date: _____

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EXHIBIT A

SCOPE OF WORK

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT SCHOOL FACILITIES ACTION PLAN

Dolinka Group, LLC, working with Lionakis Beaumont Design Group (“LBDG”), shall assist the San Dieguito Union High School District (“SDUHSD” or “School District”) with the development of a School Facilities Action Plan (“Action Plan”). Dolinka Group and LBDG (collectively, “Team”) shall work with the School District to (i) identify existing school facilities needs, (ii) plan for additional facilities needed for projected student enrollment growth, and (iii) identify the timing and funding options to implement recommendations of the Action Plan.

The specific tasks to be performed under this Scope of Work include the following:

Task 1 Review Existing Documentations/Projections

The Team shall review existing plans, documents and analyses of the School District with regards to capital facilities and student enrollment.

Task 2 Visit School Sites

LBDG shall visit existing schools and support facilities of the School District. During such visits, LBDG will evaluate at each campus (i) the overall conditions of the campus, (ii) the need for improvements, (iii) the potential for expansion, (iv) the necessity to downsize, and (v) the equity/parity amongst other schools.

Task 3 Meet with Administrative Staff

The Team shall meet with Administrative Staff of the School District to discuss the concerns of the Administrative Staff as it relates to the condition of existing school facilities and plan for housing students in the future.

Task 4 Meet with Governing Board

The Team shall meet with the Governing Board of the School District to discuss the concept of creating a plan that takes into consideration programs, facilities, and funding. During this meeting, the Team shall facilitate a “Brainstorming Session” for the Governing Board.

Task 5 Develop Action Plan

The Team shall meet with Administrative Staff of the School District to develop an Action Plan to address the needs and concerns identified in Tasks 2 through 4. This Action Plan will include identifying topics which need to be addressed with the Governing Board in order to balance the items of programs, facilities and funding. Such action plan will be presented to the Governing Board for approval prior to implementation.

Task 6 Facilitate Action Plan

The Team shall facilitate meetings with the Governing Board to address items outlined in the Action Plan. Each meeting shall include one (1) to three (3) needs or concerns identified in Tasks 2 through 4 depending on the complexity of such issue. For example, the discussion of comparing facilities capacity to student enrollment could be combined into a single meeting while funding would be a one (1) topic meeting. Based on past experiences, the Team could be facilitating as many as six (6) meetings to get direction from the Governing Board on the Action Plan.

Task 7 Develop Action Plan

The Team, with assistance from the Administrative Staff, shall develop the Action Plan based on direction given by the Governing Board. This Action Plan shall include detailed information regarding the need to modernize/enhance existing school facilities, construct new school facilities, and evaluate other means for housing students to complement the programs and educational philosophy of the School District. In addition, a comprehensive funding program will be included that evaluates funding from (i) the State (e.g., modernization, growth, joint-use, career technology, and financial hardship), (ii) land developers/merchant builders (e.g., mitigation payments, community facilities districts, statutory school fees, alternative school facilities fees, and site dedication) and (iii) local funds (e.g., sale/lease of surplus property, general obligations bonds, redevelopment tax increment, certificates of participation, and special reserve funds).

Task 8 Presentation of Action Plan

The Team will present the Action Plan to the Governing Board of the School District. This presentation will include identifying key aspects of the Plan with regards to balancing programs, facilities, and funding.

To complete the tasks listed above, the Team estimates the timeline to be approximately six (6) months assuming Task 6 can be achieved by having two (2) meetings with the Governing Board each month. These meetings will include the opportunity for the community to provide input to the Team and School District. In addition, the Team will be having several meetings with the Administrative Staff during the period in which Task 6 is being completed.

EXHIBIT B

FEE SCHEDULE

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT SCHOOL FACILITIES ACTION PLAN

The proposed budget for the consulting services performed under the Scope of Work by Dolinka Group, LLC for San Dieguito Union High School District ("SDUHSD" or "School District") shall be an initial maximum of \$70,000 (including expenses). Recognizing the amount of time and complexity in providing services associated creating a School Facilities Action Plan, the parties agree the budget listed above may not be adequate to complete all the tasks listed in Exhibit A. At such time invoices in the amount of \$60,000 (including expenses) have been submitted to the School District, Dolinka Group and SDUHSD shall examine the amount of work still needed and adjust the budget accordingly. Services by Dolinka Group shall be charged based on the following professional services fee schedule:

President	\$250/Hour
Vice President	\$225/Hour
Director	\$200/Hour
Senior Associate	\$150/Hour
Associate	\$125/Hour
Senior Analyst	\$110/Hour
Analyst	\$100/Hour
Research Assistant	\$ 85/Hour

In addition to fees for services, the School District shall reimburse Dolinka Group for expenses as defined in Section 3.2 of the Agreement. Progress payments shall be made by the School District upon presentation of invoices by Dolinka Group providing details of services rendered and expenses incurred. Lionakis Beaumont Design Group ("LBDG") shall be a subcontractor to Dolinka Group in the performance of its services under the Scope of Work and shall appear as an out of pocket expense in invoices submitted by Dolinka Group to the School District.

Should the Governing Board of the School District agree to move ahead with the implementation of the funding strategies identified in the Action Plan, the School District agrees to give Dolinka Group the first right of refusal to provide additional services provided the rates and fees proposed by Dolinka Group are consistent with market rates being charged by other companies for comparable services.

Payments are due upon presentation of invoice. Dolinka Group may stop work if payments are not made within 30 days of presentation of invoice.

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San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Superintendent/Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: ADOPTION OF RESOLUTION

EXECUTIVE SUMMARY

Sunset High School is in need of an ADA compliant student and staff restroom. Considering the physical space and funding available, Staff has determined that the District purchase one modified relocatable boy/girl restroom and student store. The student store space is for Nutrition Services to better serve the students during their snack break time. The purchase and installation of the facility will be part of the Earl Warren Middle School and Sunset High School Modernization project.

In order to receive these buildings in a timely fashion, cooperative bids entered into with other school districts were researched for optimum price and delivery. The contract entered into between Nuvview Union School District and Modular Structures International, Inc. (MSI, Inc.) best fit the needs of the District. District staff is working with MSI, Inc. to examine the inclusions stated in MSI, Inc.'s proposal for this project with cost reduction in mind.

RECOMMENDATION:

It is recommended that the Board adopt the attached resolution authorizing contracting pursuant to cooperative bid and award documents from the Nuvview Union School District for the purchase of one modified relocatable boy/girl restroom and student store, for an amount of not to exceed \$82,072.60, and authorize Eric R. Dill or Stephen G. Ma to execute the necessary documents.

FUNDING SOURCE:

Capital Facilities Fund 25-19, State School Facility Fund 35-00, Mello Roos Funds

RESOLUTION AUTHORIZING CONTRACTING)
PURSUANT TO COOPERATIVE BID AND AWARD)
DOCUMENTS FROM THE NUVIEW UNION)
SCHOOL DISTRICT)

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

WHEREAS, the Nuvview Union School District has conducted a cooperative bid process which named the San Dieguito Union High School District as a District which may purchase or contract under that bid at the same price and upon the same terms and conditions as the Nuvview Union School District, and

WHEREAS, sealed bids were timely filed at the Nuvview Union School District, 29780 Lakeview Ave., Nuevo, CA 92567-9261, and

WHEREAS, said bids were opened and publicly read aloud at the time and place specified in the Notice to Bidders, and it was determined that the low bidder for the purchase of DSA-approved relocatable buildings was Modular Structures International, Inc. (MSI, Inc.), who was thereafter awarded the bid, and

WHEREAS, the San Dieguito Union High School District wishes to purchase or contract for one relocatable boy/girl restroom & student store to be located at 684 Requeza Street, Encinitas, to house an ADA compliant restroom and the Nutrition Services snack counter at Sunset High School, and

WHEREAS, this Board has determined it to be in the best interests of the District to contract for the above stated item from the bid awarded by Nuvview Union School District,

NOW THEREFORE BE IT RESOLVED, ORDERED AND DECLARED that the contract for purchase of one relocatable boy/girl restroom & student store to be located at 684 Requeza Street, Encinitas, to house an ADA compliant restroom and the Nutrition Services snack counter at Sunset High School in an amount not to exceed Eighty Two Thousand Seventy Two and 60/100 Dollars (\$82,072.60), is hereby authorized and approved and is subject to all terms, conditions and documents as specified in the Nuvview Union School District's bid and award documents.

BE IT FURTHER RESOLVED, ORDERED AND DECLARED that Eric R. Dill, Executive Director, Business Services, is hereby authorized to execute the necessary contract documents with MSI, Inc. naming the District as the contracting party.

PASSED AND ADOPTED by the Governing Board of the San Dieguito Union High School District of San Diego County, California, this 17th day of January, 2008, by the following vote:

AYES:

NOES:

ABSENT:

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 4, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: John Addleman, Facilities Planning Analyst
Steve Ma, Assoc. Supt. of Business Services

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: ADOPTION OF RESOLUTION/REPORT ON
STATUTORY SCHOOL FEES AND
FINDINGS 2006-2007

EXECUTIVE SUMMARY

Government Code Section 66006 provide that all school districts shall make available to the public certain information and adopt described findings relative to statutory school fees collected, pursuant to Government Code Sections 53080 *et seq.* and 65995 *et seq.*, and Mitigation Payments collectively. The described information and findings relate to Reportable Fees (Fund 25-19) received, expended or to be expended in connection with school facilities to accommodate additional students from new development if funded or partially funded with Reportable Fees. Reportable Fees have not been levied, collected or imposed for general revenue purposes.

The following Annual and Five Year Reports for fiscal year 2006-2007 include the information the District intends to review and adopt in accordance with Government Code Section 66006. These reports were made available to the public on December 14, 2007. No comments were received during the public review period.

RECOMMENDATION:

It is recommended that the Board adopt the resolution regarding statutory school fees and report for fiscal year 2006-2007, and findings in compliance with Government Code sections 66006 and 66001, as shown in the attached supplements.

FUNDING SOURCE:

Not applicable.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT RELATING TO
INFORMATION MADE AVAILABLE TO THE PUBLIC IN
THE FORM OF A STATUTORY SCHOOL FEES AND
MITIGATION PAYMENTS (“REPORTABLE FEES”)
REPORT FOR FISCAL YEAR 2006-2007
 (“REPORTABLE FEES REPORT”), AND FINDINGS THEREON, IN
COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001**

WHEREAS, San Dieguito Union High School District (“District”) has received and expended Reportable Fees in connection with school facilities (“School Facilities”) of the District for new development and these funds have been deposited in a capital facilities account as provided by Section 66006 (a) of the Government Code; and

WHEREAS, in accordance with Section 66006 (a) of the Government Code, the District has established and maintained a separate capital facilities account and maintained such capital facilities account in a manner to avoid any commingling of the Reportable Fees with other revenues and funds of the District, except for temporary investments, and has expended those Reportable Fees collected for the sole purpose for which they were collected; and

WHEREAS, Section 66006 (b)(1) of the Government Code provides that the District shall make available to the public within one hundred eighty (180) days after the last day of each fiscal year the following information in the form of a Reportable Fees Report:

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fees.
- (C) The beginning and ending balance of the account.
- (D) The amount of the Reportable Fees collected and the interest earned.
- (E) An identification of each project (“Project”) of the District on which Reportable Fees were expended and the amount of the expenditures on each project, including the total percentage of the cost of the Project that was funded with Reportable Fees.

- (F) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

WHEREAS, Section 66001 (d) of the Government Code provides that for the fifth fiscal year following the first deposit into the account, and every five years thereafter, the District shall make all of the following findings with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amounts of funding anticipated to complete financing of the Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account; and

WHEREAS, when findings are required by Section 66001 (d) of the Government Code, they shall be made in connection with the information required by Section 66006 of the Government Code; and

WHEREAS, Section 66006 (b)(2) of the Government Code requires the Board of Trustees (“Board”) to review the information made available to the public at a regularly scheduled public meeting and any other relevant information including, but not limited to, that certain Reportable Fees Report prepared for District entitled “SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ANNUAL AND FIVE YEAR REPORTS FOR FISCAL YEAR 2006-2007 IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001” (“REPORTABLE FEES REPORT”) not less than fifteen (15) days after this Reportable Fees Report is made available to the public; and

WHEREAS, the District has complied with all of the foregoing provisions.

NOW, THEREFORE, ON BEHALF OF THE DISTRICT IT IS HEREBY RESOLVED, DETERMINED AND ORDERED AS FOLLOWS:

Section 1. That pursuant to Government Code Sections 66001 (d) and 66006 (b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Reportable Fees related to School Facilities for new development within the District.

Section 2. That the Board of the District at public meeting has reviewed the following information pursuant to Government Code Section 66006 (b)(1) as is required by Government Code Section 66006(b)(2):

- (A) A brief description of the type of Reportable Fee in the account.
- (B) The amount of the Reportable Fee.
- (C) The beginning and ending balance of the account.
- (D) The amount of Reportable Fees collected and the interest earned.

- (E) An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees.
- (F) An identification of an approximate date by which the construction of the Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in paragraph (2) of subdivision (a) of Section 66001, and the Project remains incomplete.
- (G) A description of each interfund transfer or loan made from the account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account will receive on the loan.
- (H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001; and

Section 3. That the Board of the District of a public meeting has reviewed the proposed findings as required by Government Code Section 66001 (d):

- (1) Identification of the purpose to which the Reportable Fees are to be put.
- (2) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged.
- (3) Identification of all sources and amount of funding anticipated to complete financing of Projects of the District.
- (4) Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the appropriate account.

Section 4. That the Board of the District hereby determines that all Reportable Fees, collections and expenditures have been received, deposited, invested and expended in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 5. That the Board of the District hereby determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001, are deemed payable at this time.

Section 6. That the Board of the District hereby determines that the District is in compliance with Government Code Section 66000 *et seq.* relative to receipt, deposit, investment, expenditure or refund of Reportable Fees received and expended relative to School Facilities for new development.

ADOPTED, SIGNED AND APPROVED, this 17th day of January, 2008.

BOARD OF TRUSTEES OF THE
SAN DIEGUITO UNION HIGH
SCHOOL DISTRICT

By: _____
President of the Board of Trustees of the
San Dieguito Union High School District

ATTEST:

By: _____
Clerk of the Board of Trustees of the
San Dieguito Union High School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Linda Friedman, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby, certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District at a meeting of said Board held on the 17th day of January, 2008, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

By: _____
Clerk of the Board of Trustees of the
San Dieguito Union High School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Linda Friedman, Clerk of the Board of Trustees of the San Dieguito Union High School District, do hereby certify that the foregoing is a full, true and correct copy of the Resolution of said Board and that the same has not been amended or repealed.

Date: January 17, 2008

By: _____
Clerk of the Board of Trustees of the
San Dieguito Union High School District

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
ANNUAL AND FIVE YEAR REPORTS
FOR FISCAL YEAR 2006-2007
IN COMPLIANCE WITH
GOVERNMENT CODE SECTIONS 66006 AND 66001**

Government Code Sections 66006 and 66001 provide that the San Dieguito Union High School District (“District”) shall make available to the public certain information and adopt described findings relative to statutory school fees (“Statutory School Fees”) collected pursuant to Government Code Sections 53080 *et seq* and 65995 *et seq.*, Senate Bill 201 fees (“SB 201 Fees”) collected also pursuant to Government Code Section 65970 *et seq.*, and Mitigation Payments collectively (“Reportable Fees”). The described information and findings relate to Reportable Fees received, expended or to be expended in connection with school facilities (“School Facilities”) to accommodate additional students from new development if funded or partially funded with Reportable Fees. The Reportable Fees do not include special tax proceeds, letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

The following Annual and Five-Year Reports include the information and proposed findings the District intends to review and adopt in accordance with Government Code Sections 66006 and 66001.

I.

INFORMATION MADE AVAILABLE PURSUANT TO GOVERNMENT CODE SECTION 66006 FOR FISCAL YEAR 2006-2007:

1. In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2006-2007:

A. DESCRIPTION OF THE TYPE OF FEES IN THE ACCOUNT OF THE DISTRICT:

The Reportable Fees of the District for fiscal year 2006-2007 consist of Statutory School Fees.

B. AMOUNT OF THE REPORTABLE FEES:

The Statutory School Fee amounts for fiscal year 2006–2007 are set forth in Schedule A Which is incorporated herein. These Statutory School Fee amounts were previously adopted on behalf of the District by the Board of Trustees (“Board”) of the District. The Statutory School Fee amounts only partially mitigate the impacts to the District caused by new residential development because the Statutory School Fees do not adequately fund School Facility needs resulting from additional development within the District.

C. BEGINNING AND ENDING BALANCE OF ACCOUNT :

	Reportable Fees
Beginning Balance (7/01/06)	\$2,124,521.51
Ending Balance (6/30/07)	\$3,526,081.91

D. AMOUNT OF THE REPORTABLE FEES COLLECTED AND INTEREST EARNED:

Amount of Reportable Fees Collected	Amount of Interest Earned
\$844,482.30	\$86,794.97

E. IDENTIFICATION OF EACH PROJECT OF THE DISTRICT ON WHICH STATUTORY SCHOOL FEES WERE EXPENDED AND THE AMOUNT OF THE EXPENDITURES ON EACH PROJECT OF THE DISTRICT, INCLUDING THE TOTAL PERCENTAGE OF THE COST OF THE PROJECT OF THE DISTRICT THAT WAS FUNDED WITH STATUTORY SCHOOL FEES:

The foregoing information¹ is set forth in Schedule B, which are incorporated herein.

F. IDENTIFICATION OF AN APPROXIMATE DATE BY WHICH THE CONSTRUCTION OF PROJECT(S) OF THE DISTRICT WILL COMMENCE IF THE DISTRICT DETERMINES THAT SUFFICIENT FUNDS HAVE BEEN COLLECTED TO COMPLETE FINANCING ON AN INCOMPLETE PROJECT OF THE DISTRICT, AS IDENTIFIED IN PARAGRAPH (2) OF SUBDIVISION (A) OF SECTION 66001, AND THE PROJECT OF THE DISTRICT REMAINS INCOMPLETE:

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2006-2007:

- Earl Warren Middle School – Art and Technology Classrooms
- Earl Warren Middle School – Modernization
- Oak Crest Middle School – Science Classrooms
- San Dieguito Academy – Eight Relocatable Classrooms
- Sunset Continuation High School – Beautification/City Required Improvements
- Sunset Continuation High School – Modernization
- Torrey Pines High School – Dance Room Addition
- Torrey Pines High School – Team Room

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2005-2006:

- Canyon Crest Academy – Sports Fields
- San Dieguito High School Academy – Media Center

The District determined that it had sufficient funds to initiate construction of the following in fiscal year 2003-2004:

- Canyon Crest Academy

G. DESCRIPTION OF EACH INTERFUND TRANSFER OR LOAN MADE FROM THE ACCOUNT INCLUDING PROJECT(S) OF THE DISTRICT ON WHICH THE TRANSFERRED OR LOANED STATUTORY SCHOOL FEES WILL BE EXPENDED, AND, IN THE CASE OF AN INTERFUND LOAN, THE DATE ON WHICH THE LOAN WILL BE REPAYED, AND THE RATE OF INTEREST THAT THE ACCOUNT WILL RECEIVE ON THE LOAN:

Funds to Which Statutory School Fees Are Loaned	Amount	Date Loan To Be Repaid	Rate of Interest
N/A			

H. THE AMOUNT OF REFUNDS MADE OR REVENUES ALLOCATED FOR OTHER PURPOSES IF THE ADMINISTRATIVE COSTS OF REFUNDING UNEXPENDED REVENUES EXCEED THE AMOUNT TO BE REFUNDED:

No refunds of Reportable Fees were made in fiscal year 2006-2007, and no refunds are required under applicable law.

¹ The information will also include any Statutory School Fees spent for administrative costs associated with the adoption, collection, and reporting of the Statutory School Fees.

SCHEDULE A.

Statutory School Fees:

- Residential Development \$1.00 per square foot of habitable living space should development reside in Rancho Santa Fe Elementary School District. \$1.385 per square foot of habitable living space all other areas.
- Commercial/Industrial Development \$.16 per square foot of covered and enclosed space should development reside in Rancho Santa Fe Elementary School District. \$.225 per square foot of covered and enclosed space all other areas.

SCHEDULE B.

Improvement	Amount Expended	Percent Funded
Site Improvements	\$ 280,720.55	100%
New Construction/Building Improvements	\$ 120,374.16	100%
Interim Housing	\$ 9,450.00	100%
Consultants/Studies/Demographics	\$ 32,037.02	100%
Legal Advertising	\$ 237.96	100%
Furniture & Equipment	\$ 16,473.01	100%
Administrative Costs	\$ 38,606.09	100%
Abatement	\$ (968,181.93)	
<i>Total</i>	\$ (470,283.14)	

II. FIVE YEAR REPORT

In accordance with Government Code Section 66001, the District provides the following information with respect to that portion of the account or sub-account(s) remaining unexpended, whether committed or uncommitted:

A. IDENTIFICATION OF THE PURPOSE TO WHICH THE REPORTABLE FEES ARE TO BE PUT

The purpose of the Reportable Fees imposed and collected on new residential and commercial/industrial development within the District during fiscal year 2006-2007 was to fund the additional grade 7-12 School Facilities required to serve the grade 7-12 Project Students generated by new development within the District. Specifically, the Reportable Fees will be used for the construction and/or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, as well as acquiring and installing additional portable classrooms to accommodate Project Students.

B. DEMONSTRATION OF A REASONABLE RELATIONSHIP BETWEEN THE REPORTABLE FEES AND THE PURPOSES FOR WHICH THEY ARE CHARGED

There is a roughly proportional, reasonable relationship between the new development upon which the Reportable Fees are charged and the need for additional School Facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in its existing School Facilities to accommodate these new students. Furthermore, the Reportable Fees charged on new development will be used to fund School Facilities that will be used to serve the students generated from new development and the Reportable Fees do not exceed the costs of providing such School Facilities for new students.

C. IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS

Schedule C lists the proposed funding sources for all pending School Facility projects, as presently identified by the District:

D. IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND

Schedule D lists the approximate dates on which the funds are expected to be available for the School Facility Projects presently identified by the District

Schedule C - IDENTIFICATION OF ALL SOURCES AND AMOUNTS OF FUNDING ANTICIPATED TO COMPLETE FINANCING OF THE SCHOOL FACILITIES THE DISTRICT HAS IDENTIFIED IN THE DISTRICT'S REPORTS

5-Year Report (2006-2007)
Schedule C 06-07

Project	Est. Cost	State School Bldg. Program	Mello Roos	NCW	Reportable Fees	Other
S.D. Academy High School						
Library	\$5,675,000	\$2,195,170	\$3,394,131	N/A	\$33,139	\$52,560
New Construction*	\$10,800,234	unknown	unknown	unknown	unknown	unknown
Performing Arts Complex*	\$8,230,040	unknown	unknown	unknown	unknown	unknown
Relocatable Classrooms (8) Phase 1	\$330,000	N/A	\$330,000	N/A	N/A	N/A
Relocatable Classrooms (8) Phase 2*	\$750,000	unknown	unknown	unknown	unknown	unknown
La Costa Valley Middle School *						
	unknown	unknown	unknown	unknown	unknown	unknown
Sunset High School						
Beautification/City Req. Imp.	\$225,000	N/A	\$225,000	N/A	unknown	unknown
Modernization	\$1,091,367	\$654,820	\$436,547	unknown	unknown	unknown
Expansion – Phase II*	\$2,896,370	unknown	unknown	unknown	unknown	unknown
Earl Warren Middle School						
Art & Technology Classrooms	\$258,649	N/A	N/A	N/A	\$258,649	N/A
Modernization	\$3,101,014	\$1,860,608	unknown	unknown	unknown	unknown
FUA Schools						
Middle School *	unknown	unknown	unknown	unknown	unknown	unknown
Canyon Crest Academy	\$98,779,339	\$41,025,241	\$39,483,208	\$17,560,727	\$30,547	\$679,616
Canyon Crest Academy Sports Fields – Phase 1 and 2	\$1,408,790	N/A	\$1,407,746	N/A	\$1,044	N/A
Oak Crest Science Classrooms						
	\$325,000	N/A	\$325,000	N/A	N/A	N/A
Torrey Pines High School						
Dance Room Addition/Textbook Relocation	\$320,361	N/A	\$123	N/A	\$320,238	N/A
Team Room	\$757,840	N/A	N/A	N/A	\$457,840	\$300,000
Visual Performing Arts*	\$15,000,000	unknown	unknown	unknown	unknown	unknown
Maintenance Mod. & Expansion *						
	unknown	unknown	unknown	unknown	unknown	unknown
TOTAL	\$149,949,004	\$45,735,839	\$45,601,632	\$17,560,727	\$1,101,457	\$1,032,176

(*) Projects in preliminary planning with no cost estimate and/or known completion date for financing.

Schedule D - IDENTIFICATION OF THE APPROXIMATE DATES ON WHICH THE FUNDING REFERRED TO IN SECTION C IS EXPECTED TO BE DEPOSITED INTO THE APPROPRIATE ACCOUNT OR FUND

5-Year Report (2006-2007)
Schedule D 06-07

Project	State School	Mello Roos	NCW	Reportable	Other
	Bldg. Program			Fees	
S.D. Academy High School					
Library	2004/05	2004/05	N/A	2003/04	2006/07
New Construction*	unknown	unknown	unknown	unknown	unknown
Performing Arts Complex*	unknown	unknown	unknown	unknown	unknown
Relocatable Classrooms (8) Phase 1	N/A	2006/07	N/A	N/A	N/A
Relocatable Classrooms (8) Phase 2*	unknown	unknown	unknown	unknown	unknown
La Costa Valley Middle School*					
Sunset High School					
Beautification/City Req. Imp.	N/A	2006/07	N/A	N/A	N/A
Modernization	2007/08	2007/08	unknown	unknown	unknown
Expansion – Phase II*	unknown	unknown	unknown	unknown	unknown
Earl Warren Middle School					
Art & Technology Classrooms	N/A	N/A	N/A	2006/07	N/A
Modernization	2007/08	2007/08	N/A	2007/08	N/A
FUA Schools					
Middle School*	unknown	unknown	unknown	unknown	unknown
Canyon Crest Academy	2003/04	2003/04	2003/04	2004/05	2003/04
Canyon Crest Academy Sports Fields – Phase 1 and 2	N/A	2005/06	N/A	2005/06	N/A
Oak Crest Science Classrooms					
Torrey Pines High School					
Dance Room Addition/Textbook Relocation	N/A	2006/07	N/A	2006/07	N/A
Team Room	N/A	N/A	N/A	2006/07	2006/07
Visual Performing Arts*	unknown	unknown	unknown	unknown	unknown
Maintenance Mod. & Expansion*					


(*) Projects in preliminary planning with no cost estimate and/or known completion date for financing.

**DECLARATION OF DOCUMENTS AVAILABLE
FOR PUBLIC INSPECTION REGARDING
FEES RECEIVED AND EXPENDED FOR
SCHOOL FACILITIES FOR NEW DEVELOPMENT
FOR FISCAL YEAR 2006-2007**

On behalf of the San Dieguito Union High School District ("District"), the undersigned did file the report entitled "SAN DIEGUITO UNION HIGH SCHOOL DISTRICT ANNUAL AND FIVE YEAR REPORTS FOR FISCAL YEAR 2006-2007 IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001" ("REPORTABLE FEES REPORT") to be considered by the Board of the District in the Board Room, 710 Encinitas Boulevard, Encinitas, California 92024 on January 17, 2008. The Reports were available for public inspection at the District's offices located at 710 Encinitas Boulevard, Encinitas, California 92024, starting December 14, 2007.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on January 8, 2008, at 710 Encinitas Blvd., Encinitas, California



Assoc. Superintendent of Business Services
San Dieguito Union High School District

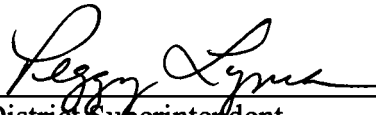
I am Peggy Lynch, Ed.D., Superintendent for the San Dieguito Union High School District. On December 14, 2007, I mailed the attached NOTICE OF PUBLIC MEETING OF SAN DIEGUITO UNION HIGH SCHOOL DISTRICT RELATIVE TO THE ADOPTION OF A RESOLUTION RELATING TO INFORMATION MADE AVAILABLE TO THE PUBLIC IN THE FORM OF A STATUTORY SCHOOL FEES AND MITIGATION PAYMENTS ("REPORTABLE FEES") REPORT FOR FISCAL YEAR 2006-2007 ("REPORTABLE FEES REPORT"), AND FINDINGS THEREON, IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001 to the following persons, who filed a request for notice of hearing, by first class United State mail addressed as follows:

1. NONE REQUESTED

2. _____

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on January 8, 2008, at 710 Encinitas Blvd., Encinitas, California.



District Superintendent
San Dieguito Union High School District

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 8, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Supt./Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: AWARD OF CONTRACT

EXECUTIVE SUMMARY

On November 5, 2007, request for proposals for web developer services were accepted for consideration regarding the re-design and deployment of the San Dieguito Union High School District website project. District Staff reviewed and then ranked the three proposals on each of the following criteria: overall responsiveness to the proposal, understanding of the San Dieguito Union High School District and its unique characteristics, experience in design and construction of large scale educational institution websites, ability to provide specialized programming requirements, graphic design capabilities, examples of technical viability of the firm, including experience of principles and staff and availability of resources to meet anticipated schedule and project requirements. The ranking of the proposals were based on overall fulfillment of requirements as set forth in the request for proposal, presentations made by company representatives and consensus of evaluation process by District Staff committee members. Each firm's cost of services was taken into consideration as well.

District Staff is recommending the selection of PINT, Inc. for the project.

RECOMMENDATION:

Approve entering into a contract with PINT, Inc. for the specialized programming and artistic re-design and deployment of a new District web site and web site support services as outlined in the Request for Proposal B2008-05, during the period January 18, 2008 through December 31, 2008, for an amount of \$45,000.00, and authorize Eric R. Dill or Stephen G. Ma to execute all pertinent documents.

FUNDING SOURCE:

General Fund 03-00, General Fund/Restricted 06-00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 7, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Supt./Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: APPROVAL OF CHANGE ORDERS

EXECUTIVE SUMMARY

Healey Construction has completed their work for the Torrey Pines High School Team Room Site Improvement project. In preparing the site, it was discovered that a large quantity of soil needed to be removed. The majority of the removal cost is covered by the miscellaneous unforeseen condition allowance, but not all of it.

Modular Structures International, Inc. has completed their work for the Torrey Pines High School Team Room Modular building project. The installation of the building required additional craning and shuttling. This contract did not include a miscellaneous unforeseen condition allowance, but this cost is well under the 10% cost of contract limit.

Additionally, for administrative purposes, the completion dates for both projects need to be extended to coincide with the Board's acceptance date.

RECOMMENDATION:

It is recommended that the Board approve Change Orders to the following projects, and authorize Eric R. Dill or Stephen G. Ma to execute the change orders:

1. Change Order No. 1 – Torrey Pines High School Team Room Site Improvements B2007-14, contract entered into with Healey Construction, extending the contract time by 129 calendar days and increasing the contract amount by \$2,880.01.
2. Change Order No. 2 – Torrey Pines High School Team Room Modular Building B2007-12, contract entered into with Modular Structures International, Inc., increasing the contract time by 153 calendar days and increasing the contract amount by \$8,534.00.

FUNDING SOURCE:

Capital Facilities Fund 25-19, Torrey Pines High School Foundation



ROESLING
NAKAMURA
TERADA
Architects, Inc.

363 FIFTH AVENUE
SAN DIEGO
CALIFORNIA 92101
619 233-1023
FAX 619 233-0016
mail@mntarchitects.com

Change Order

Owner
Construction Manager
Architect
Contractor
Field
Other

Project: **TORREY PINES HIGH SCHOOL
TEAM ROOM MODULAR BUILDING
B2007-14**

CO No: **01**

Initiation Date: **January 7, 2008**

To Contractor: **Healey Construction Co.**
1545 Tidelands Avenue
National City, CA 91950

Project No: **401**

Contract For:

Contract Date: **June 26, 2007**

The Contract is changed as follows:

Increase contract amount by \$2880.01 for additional excavation and removal of site soils.
Increase contract time by 129 days.

Not valid until signed by the Owner, Construction Manager, Architect, and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$	174,285.00
Net change by previously authorized Change Orders	\$	0
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	174,285.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	2880.01
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	177,165.01
The Contract Time will be (increased) (decreased) (unchanged) by	(129) days
The date of Substantial Completion as of the date of this Change Order therefore is		Jan. 17, 2008

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

ARCHITECT **Roesling Nakamura Terada Architects, Inc.**

ADDRESS **363 5th Avenue, #202, San Diego, CA 92101**

BY **Joe Mansfield** DATE **1/7/08**

CONTRACTOR **Healey Construction Co.**

ADDRESS **1545 Tidelands Ave., National City, CA 91950**

BY _____ DATE _____

OWNER **San Dieguito Union High School District**

ADDRESS **710 Encinitas Blvd. Encinitas, CA 92024**

BY **Russell Thornton** DATE _____



Change Order

ROESLING
NAKAMURA
TERADA
Architects, Inc.

Owner
Construction Manager
Architect
Contractor
Field
Other

363 FIFTH AVENUE
SAN DIEGO
CALIFORNIA 92101
619 233-1023
FAX 619 233-0016
mail@mntarchitects.com

Project: **TORREY PINES HIGH SCHOOL
TEAM ROOM MODULAR BUILDING
B2007-12**

CO No: **02**

Initiation Date: **January 7, 2008**

To Contractor: **Modular Structures International, Inc.
920 Citrus Ave.
Riverside, CA 92507**

Project No: **401**

Contract For:

Contract Date: **April 18, 2007**

The Contract is changed as follows:

Increase contract amount by \$8534.00 for additional craning operation required due to limited site access.

Increase contract time by 153 days.

Not valid until signed by the Owner, Construction Manager, Architect, and Contractor.

The original (Contract Sum) (Guaranteed Maximum Price) was	\$	436,981.00
Net change by previously authorized Change Orders	\$	2434.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$	439,415.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order	\$	8,534.00
The new (Contract Sum) (Guaranteed Maximum Price) including this Change Order will be	\$	447,949.00
The Contract Time will be (increased) (decreased) (unchanged) by	(153)	days
The date of Substantial Completion as of the date of this Change Order therefore is		Jan. 17, 2008

NOTE: This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

ARCHITECT **Roesling Nakamura Terada Architects, Inc.**

ADDRESS 363 5th Avenue, #202, San Diego, CA 92101

BY Joe Mansfield DATE 1/7/08

CONTRACTOR **Modular Structures International, Inc.**

ADDRESS 920 Citrus Ave., Riverside, CA 92507

BY _____ DATE _____

OWNER _____

ADDRESS _____

BY _____ DATE _____

OWNER **San Dieguito Union High School District**

ADDRESS 710 Encinitas Blvd. Encinitas, CA 92024

BY Russell Thornton DATE _____

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 7, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Eric R. Dill, Executive Director, Business Services
Steve Ma, Associate Supt./Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: ACCEPTANCE OF CONSTRUCTION PROJECTS

EXECUTIVE SUMMARY

The Torrey Pines High School Team Room Site Improvements project B2007-14 and the Torrey Pines High School Team Room Modular Building project B2007-12 are now complete. The contractors, Healey Construction and Modular Structures International, Inc., respectively, have completed their work and there are no outstanding issues with them. It is recommended that the Board of Trustees accept the projects as complete.

RECOMMENDATION:

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

1. Torrey Pines High School Team Room Site Improvements project B2007-14, contract entered into with Healey Construction.
2. Torrey Pines High School Team Room Modular Building project B2007-12, contract entered into with Modular Structures International, Inc.

FUNDING SOURCE:

N/A

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2007

BOARD MEETING DATE: January 17, 2007

PREPARED BY: Steve Ma, Assoc. Superintendent, Business
David R. Bevilaqua, Exec. Director of Finance

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: ACCEPT THE 2006-07 ANNUAL AUDIT
REPORT

EXECUTIVE SUMMARY

The District entered into an agreement for the annual audit of all funds with Wilkinson & Hadley, LLP – Certified Public Accountants. The audit has been completed in accordance with state law. Wilkinson & Hadley present the audit report for your review and acceptance. Copies have been forwarded to the County Superintendent and the State within the mandatory time schedule.

Findings and recommendations are noted on pages 62 through 67 of the audit report. Each exception requires a response from the district (LEA's response) and is included in the audit report as the last paragraph of each exception.

The following exceptions were noted:

Page 63, Item B, Finding 2007-1 (30000)

The auditors noted that during their examination of student body funds, the sites' internal controls (receipts, disbursements and bank reconciliations) contained weaknesses. This finding will be reviewed with appropriate school site staff.

Page 64, Finding 2007-2 (30000)

Some year end accruals were miscalculated or missed causing an audit adjustment to the 2006-07 ending/2007-08 beginning balance in the General Fund. A review of accruals will be conducted prior to the books being closed at year end.

Cont'd.

Page 65, Finding 2007-3 (30000)

The review of the School Accountability Report Cards for three sites contained notes which indicated availability of information on the website. When the website was checked, the information was not available in all instances. This situation is being reviewed by the Educational Services and Technology Departments.

RECOMMENDATION:

It is recommended that the Board accept the 2006-07 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson & Hadley, LLP.

FUNDING SOURCE:

General Fund (03-00) and Cafeteria Fund (13-00)

DRB/trs

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

AUDIT REPORT

JUNE 30, 2007

**WILKINSON HADLEY & CO, LLP
250 E. Douglas Ave., Suite 200
El Cajon, CA 92020
Tel (619) 447-6700 Fax (619) 447-6707**

Introductory Section

San Dieguito Union High School District
Audit Report
For The Year Ended June 30, 2007

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San Dieguito Union High School District
Audit Report
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Financial Section

WILKINSON HADLEY & CO, LLP
CPA's and Advisors
250 E. Douglas Ave., Suite 200
El Cajon, CA 92020
Tel (619) 447-6700 Fax (619) 447-6707

Independent Auditor's Report on Financial Statements

Board of Trustees
San Dieguito Union High School District
Encinitas, California 92024

Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of and for the year ended June 30, 2007, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of San Dieguito Union High School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of June 30, 2007, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2007, on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the budgetary information identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise the San Dieguito Union High School District's basic financial statements. The accompanying schedule of expenditures of federal awards required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the combining financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Wilkinson Hadley & Co., LLP

El Cajon, California
December 15, 2007

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2007
(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, 2007. 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 Assets 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 2006-07 are as follows:

- Total governmental fund net assets are \$150,628,657.
- The District experienced an increase in Federal and state aid of \$7.3 million as a result of a cost of living allowance increase of 5.92%, an increase in equalization funding, a small increase in the average daily attendance (ADA), and an increase in mandated cost reimbursement funding.

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 assets* presents information on all of the assets and liabilities of the District, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets of the District changed during the most recent fiscal year. All changes in net assets 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 ten 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, the capital facilities fund, and the capital project fund for blended component units, each of which are considered to be major funds. Data from the other seven 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 two internal service funds to account for services provided to all the other funds of the District: Insurance premium reduction fund and deductible insurance loss fund. The internal service funds have been included within *governmental activities* in the government-wide financial statements. The two internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$150.6 million at the close of the most recent fiscal year.

	Governmental Activities		2006-07 % of Total	Change over 05-06
	2005-06	2006-07		
Current and Other Assets	55.9	45.4	19%	-18.8%
Capital Assets	191	199.3	81%	4.3%
Total Assets	\$ 246.9	\$ 244.7		-0.9%
Long Term Debt Outstanding	91.6	91.4	97%	-0.2%
Other Liabilities	5.5	2.6	3%	-52.7%
Total Liabilities	\$ 97.1	\$ 94.0		-3.2%
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	100.4	108.1	72%	7.7%
Restricted	42.6	28.9	19%	-32.2%
Unrestricted	6.7	13.6	9%	103.0%
Total Net Assets	\$ 149.7	\$ 150.6		0.6%

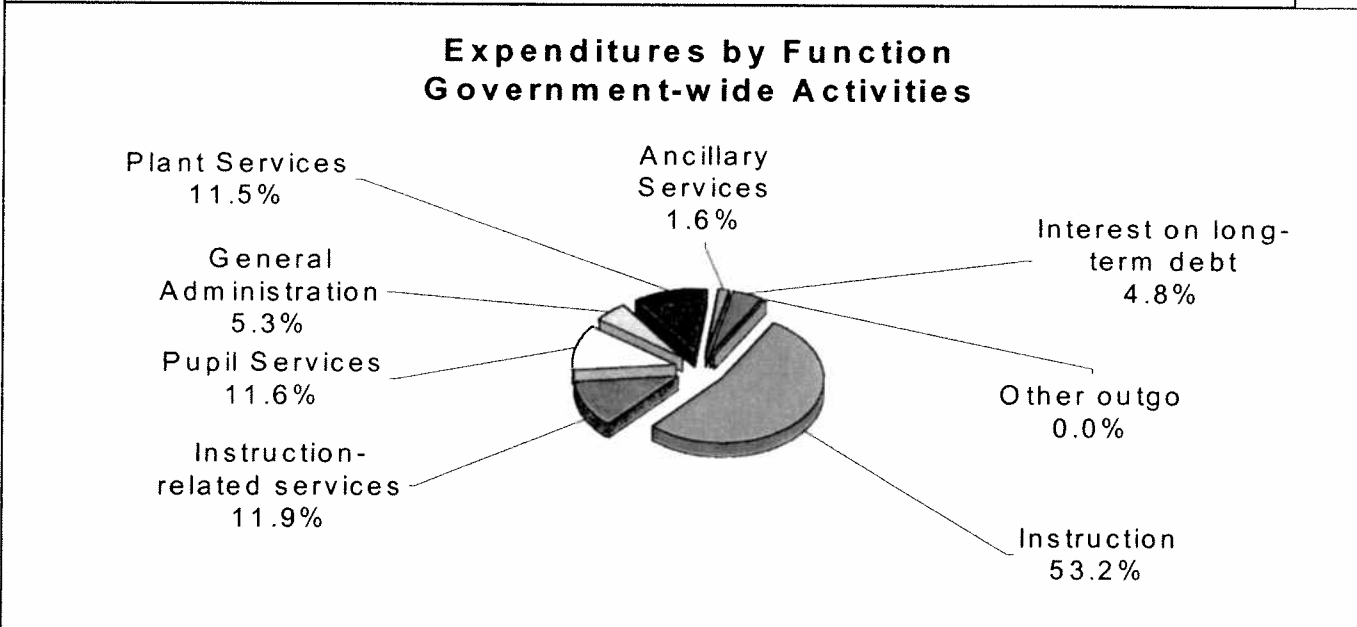
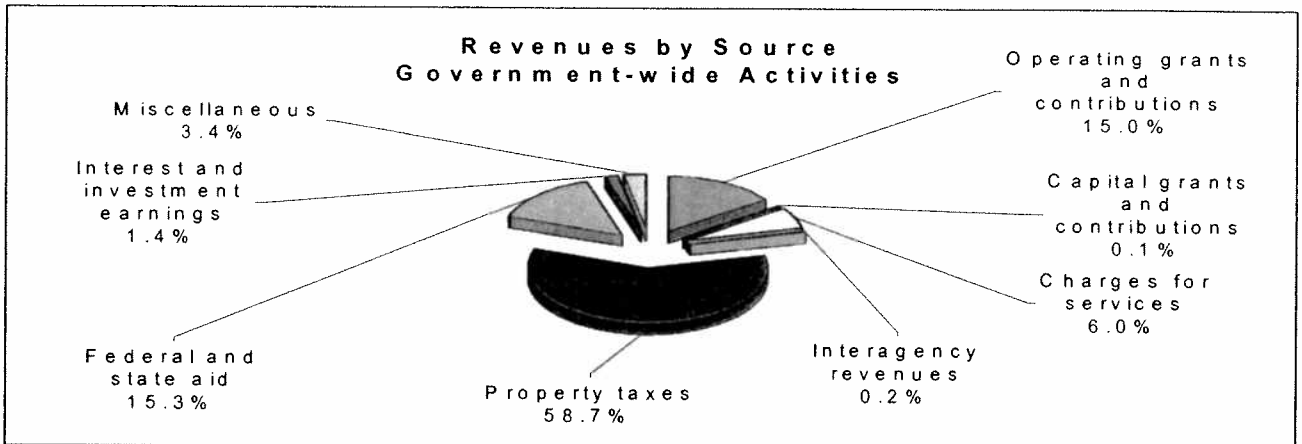
- The resources in capital assets, less related debt, is (72%) of total net assets. Capital assets include land, site improvements, buildings, equipment, work in progress, less a deduction for accumulated depreciation.
- The restricted portion of the District's net assets (19%), are reserved for capital projects, debt service and educational programs. The majority of the restricted balance consists of bond proceeds through the Community Facilities District (CFD) or Mello-Roos.
- The remaining balance of unrestricted net assets (9%) may be used to meet the District's obligations to students, employees, and creditors and to honor future budget obligations.

Governmental activities. The key elements of the District's net assets for the year ended June 30, 2007 are as follows:

<u>Revenues</u>	<u>Governmental Activities</u>		<u>% of Total</u>	<u>% change</u>
	<u>2005-06</u>	<u>2006-07</u>		
Program revenues				
Charges for services	5,991,328	7,060,535	6.01%	17.8%
Operating grants and contributions	14,623,224	17,621,646	15.00%	20.5%
Capital grants and contributions	6,135,519	65,135	0.06%	-98.9%
General revenues				
Property taxes	67,690,562	69,046,174	58.77%	2.0%
Federal and state aid not restricted to specific purposes	10,629,605	17,978,872	15.30%	69.1%
Interest and investment earnings	1,499,368	1,669,176	1.42%	11.3%
Interagency revenues	1,122,004	253,945	0.22%	-77.4%
Miscellaneous	6,360,788	3,952,315	3.36%	-37.9%
Special and Extraordinary	-132,941	-167,766	-0.14%	26.2%
Total revenues	<u>\$ 113,919,457</u>	<u>\$ 117,480,032</u>	<u>100.00%</u>	<u>3.1%</u>
<u>Expenditures by Function</u>				
Governmental activities				
Instruction	55,752,237	62,110,534	53.25%	11.4%
Instruction-related services	13,569,838	13,915,866	11.93%	2.5%
Pupil Services	12,555,092	13,483,339	11.56%	7.4%
General Administration	6,517,383	6,185,120	5.30%	-5.1%
Plant Services	13,044,066	13,470,584	11.55%	3.3%
Ancillary Services	1,577,508	1,865,328	1.60%	18.2%
Community Services	-	-	-	-
Interest on long-term debt	4,534,848	5,599,676	4.80%	23.5%
Other outgo	67,969	11,739	0.01%	-82.7%
Depreciation (unallocated)	-	-	-	-
	<u>\$ 107,618,941</u>	<u>\$ 116,642,186</u>	<u>100.00%</u>	<u>8.4%</u>
Increase (decrease) in net assets	<u>\$ 6,300,516</u>	<u>\$ 837,846</u>		
Net Assets - beginning	<u>\$ 143,490,295</u>	<u>\$ 149,790,811</u>		
Net Assets - ending	<u>\$ 149,790,811</u>	<u>\$ 150,628,657</u>		

- The largest dollar decrease in revenues is from Capital Grants & Contributions. From 2005-2006 to 2006-2007, Capital Grants & Contribution revenues decreased by \$6.1 million or 99%, mainly from decreases in Fund 35 for the start and partial completion of construction projects at Torrey Pines High School and San Dieguito High School Academy.
- The increase in Federal and state aid of 69% of \$7.3 million is the result of the 2006-07 cost of living allowance increase of 5.92%, an increase in equalization funding, a small increase in the average daily attendance (ADA), and an increase in mandated cost reimbursement funding.
- The 2006-07 Interagency Revenues decreased by \$868,059 or 77% because of a one-time Mello-Roos reimbursement received in the previous year.
- The 2006-07 decrease in Miscellaneous Revenues of \$2.4 million or 38% was due to a one-time donation for a new athletic field at La Costa Canyon High School in 2005-06 and lower than expected donation receipts.

- The 2006-07 decrease in Special and Extraordinary Revenues by \$34,825 or 26% was primarily due to an increase in the insurance deductible and the certificated health care waiver amount.
- The 2006-07 decrease in Other Outgo by \$56,230 was as a result of one-time funding for the San Dieguito High School Academy site modifications received in the previous year.



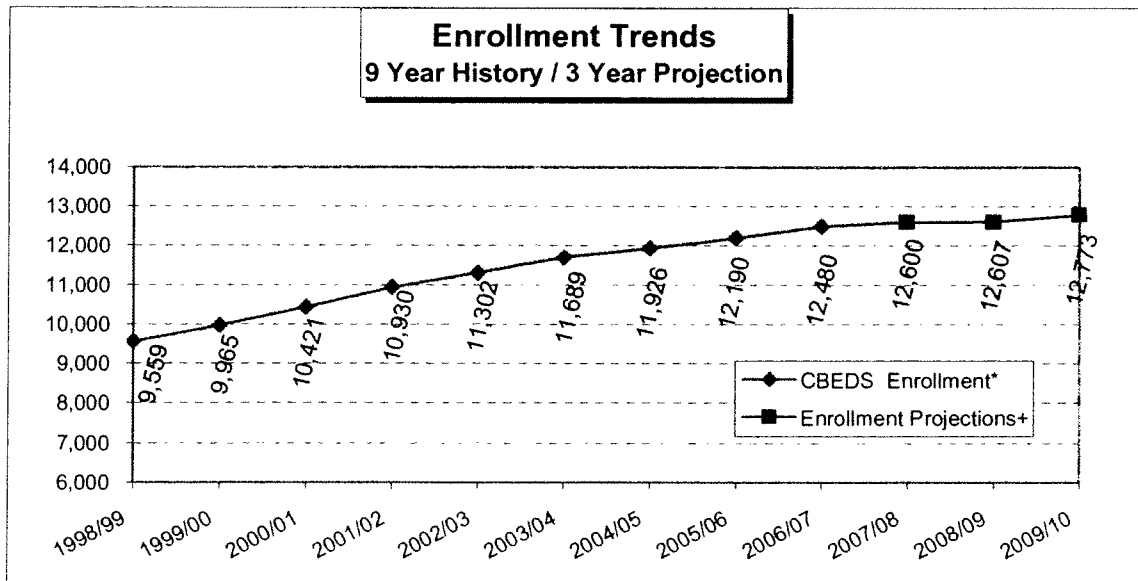
- State aid is based primarily on average daily attendance (ADA) and other appropriations. If a student is in attendance a full 180 days, the state awards the District one ADA. The state guarantees that if local taxes do not provide money equal to the base revenue limit guarantee it will make up the difference with state funding. The value of the base revenue limit increased by 7.68% during the year ended June 30, 2007.

5 YEAR REVENUE LIMIT TABLE				
	<u>SDUHSD</u>	<u>% Increase</u>	<u>State Average</u>	<u>Difference</u>
2000-01	5,075	3.23%	5,016	59
2001-02	5,275	3.94%	5,168	107
2002-03	5,383	2.05%	5,400	(17)
2003-04	5,485	1.89%	5,587	(102)
2004-05	5,654	3.08%	5,742	(88)
2005-06	5,897	4.30%	5,986	(89)
2006-07	6,350	7.68%	6,400	(50)

Enrollment, Enrollment Projections, and ADA

School Year	CBEDS Enrollment	Enrollment Projections	P2 ADA
1998/99	9,559		9,190
1999/00	9,965		9,584
2000/03	10,421		9,977
2001/02	10,930		10,356
2002/03	11,302		10,806
2003/04	11,689		11,269
2004/05	11,926		11,524
2005/06	12,190		11,739
2006/07	12,480		
2007/08*		12,600	
2008/09*		12,607	
2009/10*		12,773	

*estimated



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 \$41 million, \$10.6 million lower than the previous year. It should be noted that \$10.6 million of the decrease was from the progress payments to general contractors for Canyon Crest Academy. The general fund had a fund balance increase of approximately \$2.4 million. The primary reasons for the increase in these governmental funds include cost of living allowance increase of 5.92%, an increase in equalization funding, a small increase in the average daily attendance, and an increase in the mandated cost reimbursement funding. In addition, the following expenditures should be noted:

- General fund salaries totaled \$67.6 million while the associated employee benefits of retirement, social security, Medicare, insurance (medical, dental, vision, life, and accident), workers' compensation, and unemployment added \$17.4 million to arrive at 85% of total general fund expenditures.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into reserved and unreserved portions. Reservations indicate the portion of the District's fund balances that are not available for appropriation. The unreserved fund balance is, in turn, subdivided between designated and undesignated portions. Designations reflect limitations on the use of otherwise available expendable financial resources in governmental funds. The limitations include federal, state, donor-authorized and District self-imposed. 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 \$12.5 million fund balance of the general fund is primarily designated for the following purposes:

Designation for economic uncertainty reserve. As required by state law, the District has established an undistributed reserve within the general fund. This reserve is required to be at least 3% of general fund expenditures set aside for contingencies or possible reductions in state funding and is not to be used in the negotiation or settlement of contract salaries. In addition, the District's Board of Trustees requires an additional 1.5% be held in reserve. As of June 2007, the \$12.5 million held in reserve meets the combined 4.5% requirement. The maintenance of a sufficient reserve is a key credit consideration in garnering excellent short-term and long-term bond ratings.

Restricted reserve for revolving fund. The District maintains a \$30,000 revolving cash fund for expediting emergency and small purchase reimbursement to employees.

Restricted reserve for stores inventories. Two departments, purchasing and nutrition services maintain perpetual inventories to expedite and reduce cost through volume purchasing. The total valuation as of June 30, 2007 was \$46,403.

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 final amended budget was an increase of \$12.9 million or 14% in total general fund expenditures -- mainly in instruction and instruction-related services.
- During the year, final budgeted revenues exceeded original budgetary estimates by \$11.2 million, or 12%, to account for increases in revenue limit, federal and state aid, local donations and mandated cost reimbursements.
- After adjustments, actual revenues were \$902,918 above final budgeted amounts and expenditures were \$6.4 million below final budgeted amounts. The significant variance in expenditures was a positive \$5.5 million in the instructional function. Positive variances indicate the actuals were better than expected. Resources available for appropriation were \$6.4 million above the final budgeted amount.
- 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. Funds expended in 2006-07 allowed for the completion of Canyon Crest Academy, as well as the San Dieguito Academy Media Center.

The Special Reserves/Capital Project Fund (Fund 40-00) is used to account for funds received from donors and grants for District capital facility projects. In May 2006, Fund 40-00 received \$1,225,260 from the La Costa Canyon High School Foundation for renovations to the La Costa Canyon High School Field and Track. The renovation project was completed in January 2007, and the remaining funds of \$45,883.91 were returned to the Foundation.

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. 2006-07 projects include three ongoing projects: the addition of the Torrey Pines High School Team Room, the relocation of the textbook and custodial space and its conversion to a dance and choir rehearsal area at Torrey Pines High School, the relocation of the art room space and its conversion to a technology lab at Earl Warren Middle School. Phase 1 to the Canyon Crest Academy Sports Fields was completed in 2006-07.

Capital assets at June 30, 2006 and 2007 are outlined below:

	June 30, 2006	June 30, 2007	Total Change
Land	\$ 54,522,725	\$ 54,522,725	\$ -
Improvement of Sites	17,143,076	19,444,604	\$ 2,301,528
Buildings	72,063,176	150,019,933	\$ 77,956,757
Equipment	8,146,285	9,086,069	\$ 939,784
Work in Progress	69,885,778	570,344	\$ (69,315,434)
Accumulated depreciation	(30,739,100)	(\$34,400,574)	\$ (3,661,474)
Total Capital Assets	<u>\$ 191,021,940</u>	<u>\$ 199,243,101</u>	<u>\$ 8,221,161</u>

Debt Administration: The District has no general obligation bonds outstanding; however, in August 2006, the District issued through the San Dieguito Public Facilities Authority the 2006 Revenue Refunding Bonds to prepay and defease the outstanding 1998 and 2004 Revenue Bonds.

The Plan of Finance: The Authority issued the 1998A and 1998B Bonds in the aggregate original principal amount of \$40,655,000 and \$4,005,000 respectively. The 1998A Bonds are currently outstanding in the aggregate principal amount of \$38,160,000. The 1998B Bonds are currently outstanding in the aggregate principal amount of \$3,405,000.

For the purpose of prepaying and defeasing the outstanding 1998 Bonds, a portion of the proceeds of the 2006 Bonds, together with certain funds made available through the defeasance of the 1998 Bonds and a cash contribution of the Authority, will be deposited into two escrow accounts. Amounts deposited into the 1998 Escrow Accounts will be invested in certain investments, including, in the case of the 1998 Escrow Account for the 1998A Bonds, certain direct obligations of the United States of America in amounts sufficient to ensure the payment of the principal and interest on the 1998 Bonds when due and the redemption price of, and interest accrued and unpaid on, the 1998 Bonds maturing on or after August 1, 2009, on the redemption date of the August 1, 2008. As a result of the deposit and application of funds as provided in the 1998 Escrow Agreement, the 1998 Bonds will be defeased and all obligations thereunder discharged as of the date of issuance of the 2006 Bonds.

The Authority issued the 2004 Bonds in the aggregate original principal amount of \$48,440,000. The 2004 Bonds are currently outstanding in the aggregate principal amount of \$48,440,000.

For the purpose of prepaying and defeasing the outstanding 2004 Bonds, a portion of the proceeds of the 2006 Bonds, together with certain funds made available through the defeasance of the 2004 Bonds, will be deposited into an escrow account. Amounts deposited in the 2004 Escrow Account will be invested in certain direct obligations of the United States of America in amounts sufficient to ensure the payment of the principal and interest on the 2004 Bonds when due and the redemption price of, and interest accrued and unpaid on, the 2004 Bonds maturing on or after August 1, 2009, on the redemption date of the February 1, 2009. As a result of the deposit and application of funds as

provided in the 2004 Escrow Agreement, the 2004 Bonds will be defeased and all obligations thereunder discharged as of the date of issuance of the 2006 Bonds.

The 2006 Revenue Refunding Bonds: The 2006 Bonds have been issued in the aggregate principal amount of \$91,125,000, and will mature on August 1, 2041, subject to redemption prior to maturity.

The 2006 Bonds initially accrued interest at a rate of 3.65% per annum from the date of original delivery to and including January 25, 2007. Thereafter, the bonds have accrued interest at an Auction Rate. The first Auction for the bonds occurred on Thursday, January 25, 2007, and will occur generally every 28 days thereafter. The Auction Rate on June 30, 2007 was 3.8%.

In connection with the issuance of the 2006 Bonds, the Authority entered into an International Swaps Derivatives Association (ISDA) Master Agreement (Swap Agreement) dated July 26, 2006, with Morgan Stanley Capital Services Inc. (Swap Provider). Certain net payments to be made by the Authority to the Swap Provider are secured by and payable from the revenues on a parity basis with the bonds. In addition, the Swap Provider may be required to make certain net payments to the Authority or the Trustee. The Swap Provider Swap Payments are included in the revenues pledged to the payment of the bonds. The fixed swap payment from the Authority to the Swap Provider is fixed at 3.753% of the current par/notional amount of \$91,125,000. The swap payment from the Swap Provider to the Authority is fixed at 65.2% of LIBOR (London Interbank Offered Rate) or 3.469% as of June 30, 2007.

The 2006 Bonds are insured by a financial guaranty insurance policy by Ambac Assurance Corporation. The 2006 Bonds are rated AAA (A underlying) by Standard & Poor's and Aaa (A3 underlying) by Moody's. The San Dieguito Public Facilities Authority assumes all debt service responsibility for the revenue bonds consistent with California law. The District is not obligated for any debt repayment in lieu of default.

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 ASSETS
 JUNE 30, 2007

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 18,951,087
Cash on Hand and in Banks	48,653
Cash in Revolving Fund	30,000
Cash with a Fiscal Agent/Trustee	18,333,893
Accounts Receivable	7,142,350
Stores Inventories	79,815
Prepaid Expense	829,584
Capital Assets:	
Land	54,522,725
Improvements	19,444,604
Buildings	150,019,933
Equipment	9,086,069
Work in Progress	570,344
Less Accumulated Depreciation	(34,400,574)
Total Assets	<u>244,658,483</u>
LIABILITIES:	
Accounts Payable	2,466,056
Deferred Revenues	188,596
Long-term Liabilities	
Due within one year	1,762,540
Due in more than one year	89,612,634
Total Liabilities	<u>94,029,826</u>
NET ASSETS:	
Invested in Capital Assets, Net of Related Debt	108,118,101
Restricted for:	
Capital Projects	24,337,406
Educational Programs	4,521,402
Other Purposes (Expendable)	76,403
Unrestricted	13,575,345
Total Net Assets	<u>\$ 150,628,657</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2007

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Government Activities:					
Instruction	\$ 62,110,534	\$ 1,538,583	\$ 11,671,239	\$ 65,135	\$ (48,835,577)
Instruction-Related Services	13,915,866	197,929	2,375,241	-	(11,342,696)
Pupil Services	13,483,339	5,057,266	2,345,563	-	(6,080,510)
Ancillary Services	1,865,328	-	-	-	(1,865,328)
General Administration	6,185,120	253,214	711,226	-	(5,220,680)
Plant Services	13,470,584	-	518,377	-	(12,952,207)
Interest on Long-Term debt	5,599,676	-	-	-	(5,599,676)
Other Outgo	11,739	13,543	-	-	1,804
Total Governmental Activities	<u>116,642,186</u>	<u>7,060,535</u>	<u>17,621,646</u>	<u>65,135</u>	<u>(91,894,870)</u>
Total Primary Government	<u>\$ 116,642,186</u>	<u>\$ 7,060,535</u>	<u>\$ 17,621,646</u>	<u>\$ 65,135</u>	<u>(91,894,870)</u>
General Revenues:					
Taxes and subventions					69,046,174
Federal and state aid not restricted to specific purposes					17,978,872
Interest and investment earnings					1,669,176
Interagency revenues					253,945
Miscellaneous					3,784,549
Total General Revenues					<u>92,732,716</u>
Change in Net Assets					837,846
Net Assets - Beginning					149,713,096
Restatement of Beginning Net Assets (Note M)					77,715
Net Assets - Ending					<u>\$ 150,628,657</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 5,411,755	\$ 18,410,267
-	48,653	48,653
-	-	30,000
18,333,893	-	18,333,893
290,080	333,114	7,137,085
-	17	231,821
-	33,412	79,815
<u>\$ 18,623,973</u>	<u>\$ 5,826,951</u>	<u>\$ 44,271,534</u>
\$ 316,582	\$ 199,936	\$ 2,466,056
-	225,397	231,821
-	33,424	188,596
<u>316,582</u>	<u>458,757</u>	<u>2,886,473</u>
-	-	30,000
-	33,412	79,815
18,307,391	-	35,940,464
-	4,488,017	4,488,017
-	846,765	846,765
<u>18,307,391</u>	<u>5,368,194</u>	<u>41,385,061</u>
<u>\$ 18,623,973</u>	<u>\$ 5,826,951</u>	<u>\$ 44,271,534</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 JUNE 30, 2007

Total fund balances - governmental funds balance sheet		\$ 41,385,061
<p>Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:</p>		
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets relating to governmental activities, at historical cost:	233,643,675	
Accumulated depreciation:	<u>(34,400,574)</u>	
	Net	199,243,101
<p>Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are:</p>		
		829,584
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
	Compensated absences payable	962,540
	Lease revenue bonds payable	<u>90,412,634</u>
	Total	(91,375,174)
<p>Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are:</p>		
		<u>546,085</u>
Net assets of governmental activities - statement of net assets		<u>\$ 150,628,657</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 811,540	\$ 14,299,038
-	-	63,681,897
-	407,938	3,194,852
-	505,914	13,708,174
<u>6,656,712</u>	<u>3,950,820</u>	<u>22,763,839</u>
<u>6,656,712</u>	<u>5,676,212</u>	<u>117,647,800</u>
-	734,848	59,815,023
-	630,314	13,919,132
-	2,837,528	13,119,932
-	-	1,863,087
-	199,442	6,261,084
9,062,440	4,885,560	24,533,153
-	-	11,739
90,515,860	-	90,515,860
7,601,009	-	7,601,009
<u>107,179,309</u>	<u>9,287,692</u>	<u>217,640,019</u>
<u>(100,522,597)</u>	<u>(3,611,480)</u>	<u>(99,992,219)</u>
-	2,670,002	4,911,228
(928,097)	(1,275,000)	(5,078,994)
91,125,000	-	91,125,000
(1,541,951)	-	(1,541,951)
<u>88,654,952</u>	<u>1,395,002</u>	<u>89,415,283</u>
(11,867,645)	(2,216,478)	(10,576,936)
30,175,036	7,584,672	51,961,997
<u>\$ 18,307,391</u>	<u>\$ 5,368,194</u>	<u>\$ 41,385,061</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2007

Net change in fund balances - total governmental funds \$ (10,576,936)

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:	11,882,635	
	Depreciation expense:	<u>(3,661,474)</u>	
	Net:		8,221,161

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: 90,515,860

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount were: (90,412,634)

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

	Issue costs incurred:	829,584	
	Issue costs amortized:	<u>-</u>	
	Net:		829,584

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: 2,001,334

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: 145,086

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: 114,391

Change in net assets of governmental activities - statement of activities \$ 837,846

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF NET ASSETS

INTERNAL SERVICE FUND

JUNE 30, 2007

	Nonmajor Internal Service Fund
	Self-Insurance Fund
ASSETS:	
Current Assets:	
Cash in County Treasury	\$ 540,820
Accounts Receivable	5,265
Total Current Assets	<u>546,085</u>
Total Assets	<u>\$ 546,085</u>
LIABILITIES:	
Total Liabilities	<u>-</u>
NET ASSETS:	
Unrestricted Net Assets	\$ 546,085
Total Net Assets	<u>\$ 546,085</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET ASSETS - INTERNAL SERVICE FUND
 FOR THE YEAR ENDED JUNE 30, 2007

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 13,372
Total Revenues	<u>13,372</u>
Operating Expenses:	
Services and Other Operating Expenses	66,747
Total Expenses	<u>66,747</u>
Income (Loss) before Contributions and Transfers	(53,375)
Interfund Transfers In	167,766
Change in Net Assets	<u>114,391</u>
Total Net Assets - Beginning	431,694
Total Net Assets - Ending	<u>\$ 546,085</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2007

	Nonmajor Internal Service Fund
	<u>Self-Insurance Fund</u>
Cash Flows from Operating Activities:	
Cash Payments to Other Suppliers for Goods and Services	\$ (66,747)
Net Cash Provided (Used) by Operating Activities	<u>(66,747)</u>
Cash Flows from Non-capital Financing Activities:	
Transfers From (To) Primary Government	167,766
Net Cash Provided (Used) by Non-capital Financing Activities	<u>167,766</u>
Cash Flows from Investing Activities:	
Interest and Dividends on Investments	11,251
Net Cash Provided (Used) for Investing Activities	<u>11,251</u>
Net Increase (Decrease) in Cash and Cash Equivalents	112,270
Cash and Cash Equivalents at Beginning of Year	428,550
Cash and Cash Equivalents at End of Year	<u>\$ 540,820</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ 114,391
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities	
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	<u>(2,121)</u>
Total Adjustments	<u>(2,121)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 112,270</u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

JUNE 30, 2007

	Agency Fund
	Student Body Fund
ASSETS:	
Cash on Hand and in Banks	\$ 1,025,389
Total Assets	<u>\$ 1,025,389</u>
LIABILITIES:	
Due to Student Groups	\$ 1,025,389
Total Liabilities	<u>1,025,389</u>
NET ASSETS:	
Total Net Assets	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has one component unit, the San Dieguito Public Facilities Financing Authority. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

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

The District reports the following major governmental funds:

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

Capital Facilities Fund. This fund is used primarily to account separately for monies received from fees levied on developers or other agencies on condition of approving a development.

Capital Projects Fund for Blended Component Units. This fund accounts for the activities of the District's Public Facilities Financing Authority and is used to provide resources for capital outlay projects.

In addition, the District reports the following fund types:

Special Revenue Funds: These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Capital Projects Funds: These funds account for the acquisition and/or construction of all major governmental general fixed assets.

Debt Service Funds. These funds account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

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

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

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

b. Measurement Focus, Basis of Accounting

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

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

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

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

3. Encumbrances

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

4. Assets, Liabilities, and Equity

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$100,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

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

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

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

b. Stores Inventories and Prepaid Expenditures

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

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

c. Capital Assets

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

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

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

d. Receivable and Payable Balances

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

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

e. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund 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.

f. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

g. Interfund Activity

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

h. Property Taxes

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

i. Fund Balance Reserves and Designations

Reservations of the ending fund balance indicate the portions of fund balance not appropriable for expenditure or amounts legally segregated for a specific future use. The reserve for revolving fund and reserve for stores inventory reflect the portions of fund balance represented by revolving fund cash and stores inventory, respectively. These amounts are not available for appropriation and expenditure at the balance sheet date.

Designations of the ending fund balance indicate tentative plans for financial resource utilization in a future period.

j. Use of Estimates

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

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 Assets of Individual Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

C. Excess of Expenditures Over Appropriations

As of June 30, 2007 expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Ancillary services	\$ 255,970

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$18,951,087 as of June 30, 2007). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$18,951,087. 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 (\$1,074,015 as of June 30, 2007) and in the revolving fund (\$30,000) are insured up to \$100,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

3. Investments:

The District's investments at June 30, 2007 are shown below.

<u>Investment or Investment Type</u>	<u>Fair Value</u>
Money Market Funds	\$ 5,538,919
Certificates of Deposit	303,702
Treasury Obligations	12,311
Guaranteed Investment Agreement	12,478,961
Total Investments	<u>\$ 18,333,893</u>

4. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

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.

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

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, 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. At year end, the District was not exposed to interest rate risk.

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.

5. 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 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
YEAR ENDED JUNE 30, 2007

E. Capital Assets

Capital asset activity for the year ended June 30, 2007 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 54,522,725	\$ -	\$ -	\$ 54,522,725
Work in progress	69,885,778	357,741	69,673,175	570,344
Total capital assets not being depreciated	<u>124,408,503</u>	<u>357,741</u>	<u>69,673,175</u>	<u>55,093,069</u>
Capital assets being depreciated:				
Buildings	72,063,176	77,956,757	-	150,019,933
Land improvements	17,143,076	2,301,528	-	19,444,604
Equipment	8,146,285	939,784	-	9,086,069
Total capital assets being depreciated	<u>97,352,537</u>	<u>81,198,069</u>	<u>-</u>	<u>178,550,606</u>
Less accumulated depreciation for:				
Buildings	(17,527,134)	(2,166,018)	-	(19,693,152)
Land improvements	(8,775,587)	(701,969)	-	(9,477,556)
Equipment	(4,436,379)	(793,487)	-	(5,229,866)
Total accumulated depreciation	<u>(30,739,100)</u>	<u>(3,661,474)</u>	<u>-</u>	<u>(34,400,574)</u>
Total capital assets being depreciated, net	<u>66,613,437</u>	<u>77,536,595</u>	<u>-</u>	<u>144,150,032</u>
Governmental activities capital assets, net	<u>\$ 191,021,940</u>	<u>\$ 77,894,336</u>	<u>\$ 69,673,175</u>	<u>\$ 199,243,101</u>

Depreciation was charged to functions as follows:

Instruction	\$ 2,437,002
Instruction-Related Services	4,104
Pupil Services	418,808
Ancillary Services	2,242
General Administration	139,622
Plant Services	659,696
	<u>\$ 3,661,474</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2007 consisted of the following:

Due To Fund	Due From Fund	Amount
General Fund	Adult Education Fund	\$ 63,696
General Fund	Cafeteria Fund	161,701
General Fund	Capital Facilities Fund	6,407
Cafeteria Fund	General Fund	17
	Total	<u>\$ 231,821</u>

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2007 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>
General Fund	Special Reserve Fund	\$ 2,181,550
General Fund	Deferred Maintenance Fund	487,975
General Fund	Self Insurance Fund	167,766
Component Unit Fund	Cafeteria Fund	477
Component Unit Fund	Capital Facilities Fund	927,620
Special Reserve Fund	General Fund	1,275,000
Capital Facilities Fund	General Fund	38,606
	Total	<u>\$ 5,078,994</u>

G. Short-Term Debt Activity

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

H. 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, 2007 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
Special revenue bonds	\$ 90,005,000	\$ 91,125,000	\$ 90,005,000	\$ 91,125,000	800,000
Capital leases	510,860	-	510,860	-	-
Compensated absences *	1,107,625	-	145,085	962,540	962,540
Unamortized discount	-	(712,366)	-	(712,366)	-
Total governmental activities	<u>\$ 91,623,485</u>	<u>\$ 90,412,634</u>	<u>\$ 90,660,945</u>	<u>\$ 91,375,174</u>	<u>\$ 1,762,540</u>

* Other long-term liabilities

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Compensated absences	Governmental	General

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

2. Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2007 are as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 1,762,540	\$ 4,814,919	\$ 6,577,459
2009	1,800,000	3,346,704	5,146,704
2010	1,825,000	3,283,578	5,108,578
2011	1,925,000	3,208,791	5,133,791
2012	1,975,000	3,131,494	5,106,494
2013-2017	10,850,000	14,740,481	25,590,481
2018-2022	13,275,000	12,257,677	25,532,677
2023-2027	15,975,000	9,532,666	25,507,666
2028-2032	19,125,000	6,250,568	25,375,568
2033-2037	17,675,000	2,612,199	20,287,199
2038-2042	5,900,000	405,764	6,305,764
Totals	<u>\$ 92,087,540</u>	<u>\$ 63,584,841</u>	<u>\$ 155,672,381</u>

3. Advance Refunding of Debt

GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt," provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of June 30, 2007, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

<u>Bond Issue</u>	<u>Amount</u>
1998 Series A	\$ 38,160,000
1998 Series B	3,405,000
Series 2004	48,440,000
Total	<u>\$ 90,005,000</u>

4. Unamortized Discount

Bonds issued in the year ended June 30, 2007 were sold at a discount, meaning that the market rate of interest was higher than the stated rate of interest on the bonds; therefore, they were sold for less than the face value. Generally Accepted Accounting Principles (GAAP) requires that this discount be amortized over the life of the debt. The carrying value reported on the government-wide balance sheet was presented in accordance with GAAP and was the face value of the debt less the unamortized discount. The total discount for the debt was \$712,366.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

I. Joint Ventures (Joint Powers Agreements)

The District participates in one joint powers agreement (JPA) entity, the San Diego County Schools Risk Management (SDCSRM). The relationship between the District and the JPA is such that the JPA is not a component unit of the District.

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

Combined condensed unaudited financial information of the District's share of the JPA for the year ended June 30, 2007 is as follows:

Total Assets	\$	4,222,881
Total Liabilities		1,528,273
Total Fund Balance		2,694,608
Total Cash Receipts		2,096,634
Total Cash Disbursements		1,671,842
Net Change in Fund Balance		424,792

J. Employee Retirement Systems

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 State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System (PERS).

PERS:

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Active plan members are required to contribute 7% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2006-07 was 9.12% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal year ending June 30, 2007, 2006 and 2005 were \$1,577,474, \$1,479,638 and \$1,549,463, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$0.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2007

STRS:

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 8% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2006-07 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal year ending June 30, 2007, 2006 and 2005 were \$4,427,645, \$3,807,887 and \$3,503,239, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$2,422,307.

K. Postemployment Benefits Other Than Pension Benefits

The District provides postretirement health care benefits, as established by board policy, to all employees who retire from the District on or after attaining age 55 with at least 10 years of service.

The District pays health insurance premiums on behalf of qualified pre-Medicare retirees at a rate ranging from 50% to 100% of the cost, depending on length of service and other factors. During the year ended June 30 2007, expenditures of \$232,250 were recognized for postretirement health care. These costs were funded on a pay-as-you-go basis. The District does not recognize a liability for future postemployment health care benefits because the amount cannot be reasonably determined.

L. Commitments and Contingencies

Litigation

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

State and Federal Allowances, Awards, and Grants

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

M. Adjustment to Beginning Net Assets

The District posted an adjustment to beginning net assets in the amount of \$77,715 in order to account for principal payments of debt which had not been accounted for in prior years.

Required Supplementary Information

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Revenue Limit Sources:				
State Apportionments	\$ 13,000,000	\$ 13,250,000	\$ 13,487,498	\$ 237,498
Local Sources	61,672,070	63,348,352	63,681,897	333,545
Federal Revenue	2,683,213	3,097,330	2,786,914	(310,416)
Other State Revenue	6,215,678	13,320,233	13,202,260	(117,973)
Other Local Revenue	8,562,650	10,335,856	11,096,120	760,264
Total Revenues	<u>92,133,611</u>	<u>103,351,771</u>	<u>104,254,689</u>	<u>902,918</u>
Expenditures:				
Instruction	55,215,333	64,008,927	59,080,175	4,928,752
Instruction - Related Services	12,328,192	13,846,916	13,288,818	558,098
Pupil Services	9,122,902	10,785,345	10,282,404	502,941
Ancillary Services	799,694	1,607,117	1,863,087	(255,970)
General Administration	6,648,711	6,540,658	6,061,642	479,016
Plant Services	9,643,077	9,884,528	9,735,851	148,677
Other Outgo	22,000	22,000	11,739	10,261
Total Expenditures	<u>93,779,909</u>	<u>106,695,491</u>	<u>100,323,716</u>	<u>6,371,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,646,298)</u>	<u>(3,343,720)</u>	<u>3,930,973</u>	<u>7,274,693</u>
Other Financing Sources (Uses):				
Transfers In	1,315,000	1,316,975	1,313,606	(3,369)
Transfers Out	<u>(588,489)</u>	<u>(2,837,291)</u>	<u>(2,837,291)</u>	-
Total Other Financing Sources (Uses)	<u>726,511</u>	<u>(1,520,316)</u>	<u>(1,523,685)</u>	<u>(3,369)</u>
Net Change in Fund Balance	(919,787)	(4,864,036)	2,407,288	7,271,324
Fund Balance, July 1	<u>10,118,938</u>	<u>10,118,938</u>	<u>10,118,938</u>	-
Fund Balance, June 30	<u>\$ 9,199,151</u>	<u>\$ 5,254,902</u>	<u>\$ 12,526,226</u>	<u>\$ 7,271,324</u>

Combining Statements and Budget Comparisons as Supplementary Information

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2007

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	\$ 4,580,586	\$ 831,169	\$ 5,411,755
Cash on Hand and in Banks	48,653	-	48,653
Accounts Receivable	317,518	15,596	333,114
Due from Other Funds	17	-	17
Stores Inventories	33,412	-	33,412
Total Assets	<u><u>\$ 4,980,186</u></u>	<u><u>\$ 846,765</u></u>	<u><u>\$ 5,826,951</u></u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 199,936	\$ -	\$ 199,936
Due to Other Funds	225,397	-	225,397
Deferred Revenue	33,424	-	33,424
Total Liabilities	<u>458,757</u>	<u>-</u>	<u>458,757</u>
Fund Balance:			
Reserved Fund Balances:			
Reserve for Stores Inventories	33,412	-	33,412
Unreserved, reported in nonmajor:			
Special Revenue Funds	4,488,017	-	4,488,017
Capital Projects Funds	-	846,765	846,765
Total Fund Balance	<u>4,521,429</u>	<u>846,765</u>	<u>5,368,194</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,980,186</u></u>	<u><u>\$ 846,765</u></u>	<u><u>\$ 5,826,951</u></u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2007

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Revenue Limit Sources:			
State Apportionments	\$ 811,540	\$ -	\$ 811,540
Federal Revenue	407,938	-	407,938
Other State Revenue	505,914	-	505,914
Other Local Revenue	3,852,139	98,681	3,950,820
Total Revenues	<u>5,577,531</u>	<u>98,681</u>	<u>5,676,212</u>
Expenditures:			
Instruction	734,848	-	734,848
Instruction - Related Services	630,314	-	630,314
Pupil Services	2,837,528	-	2,837,528
General Administration	199,442	-	199,442
Plant Services	1,050,989	3,834,571	4,885,560
Total Expenditures	<u>5,453,121</u>	<u>3,834,571</u>	<u>9,287,692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>124,410</u>	<u>(3,735,890)</u>	<u>(3,611,480)</u>
Other Financing Sources (Uses):			
Transfers In	2,670,002	-	2,670,002
Transfers Out	(1,275,000)	-	(1,275,000)
Total Other Financing Sources (Uses)	<u>1,395,002</u>	<u>-</u>	<u>1,395,002</u>
Net Change in Fund Balance	1,519,412	(3,735,890)	(2,216,478)
Fund Balance, July 1	3,002,017	4,582,655	7,584,672
Fund Balance, June 30	<u>\$ 4,521,429</u>	<u>\$ 846,765</u>	<u>\$ 5,368,194</u>

Deferred Maintenance Fund	Special Reserve Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 1,150,786	\$ 2,238,346	\$ 4,580,586
-	-	48,653
15,638	25,654	317,518
-	-	17
-	-	33,412
<u>\$ 1,166,424</u>	<u>\$ 2,264,000</u>	<u>\$ 4,980,186</u>
\$ 125,369	\$ -	\$ 199,936
-	-	225,397
-	-	33,424
<u>125,369</u>	<u>-</u>	<u>458,757</u>
-	-	33,412
1,041,055	2,264,000	4,488,017
<u>1,041,055</u>	<u>2,264,000</u>	<u>4,521,429</u>
<u>\$ 1,166,424</u>	<u>\$ 2,264,000</u>	<u>\$ 4,980,186</u>

<u>Deferred Maintenance Fund</u>	<u>Special Reserve Fund</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-2)</u>
\$ -	\$ -	\$ 811,540
-	-	407,938
477,629	-	505,914
40,748	69,420	3,852,139
<u>518,377</u>	<u>69,420</u>	<u>5,577,531</u>
-	-	734,848
-	-	630,314
-	-	2,837,528
-	-	199,442
935,241	-	1,050,989
<u>935,241</u>	<u>-</u>	<u>5,453,121</u>
 (416,864)	 69,420	 124,410
 487,975	 2,181,550	 2,670,002
-	(1,275,000)	(1,275,000)
<u>487,975</u>	<u>906,550</u>	<u>1,395,002</u>
 71,111	 975,970	 1,519,412
969,944	1,288,030	3,002,017
<u>\$ 1,041,055</u>	<u>\$ 2,264,000</u>	<u>\$ 4,521,429</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2007

	Building Fund	County School Facilities Fund	Special Reserve for Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:				
Cash in County Treasury	\$ 348,658	\$ 481,799	\$ 712	\$ 831,169
Accounts Receivable	4,671	10,886	39	15,596
Total Assets	<u>\$ 353,329</u>	<u>\$ 492,685</u>	<u>\$ 751</u>	<u>\$ 846,765</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Unreserved, reported in nonmajor:				
Capital Projects Funds	\$ 353,329	\$ 492,685	\$ 751	\$ 846,765
Total Fund Balance	<u>353,329</u>	<u>492,685</u>	<u>751</u>	<u>846,765</u>
 Total Liabilities and Fund Balances	 <u>\$ 353,329</u>	 <u>\$ 492,685</u>	 <u>\$ 751</u>	 <u>\$ 846,765</u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2007

	Building Fund	County School Facilities Fund	Special Reserve for Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other Local Revenue	\$ 20,264	\$ 65,135	\$ 13,282	\$ 98,681
Total Revenues	<u>20,264</u>	<u>65,135</u>	<u>13,282</u>	<u>98,681</u>
Expenditures:				
Plant Services	426,989	2,164,421	1,243,161	3,834,571
Total Expenditures	<u>426,989</u>	<u>2,164,421</u>	<u>1,243,161</u>	<u>3,834,571</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(406,725)</u>	<u>(2,099,286)</u>	<u>(1,229,879)</u>	<u>(3,735,890)</u>
Net Change in Fund Balance	(406,725)	(2,099,286)	(1,229,879)	(3,735,890)
Fund Balance, July 1	760,054	2,591,971	1,230,630	4,582,655
Fund Balance, June 30	<u>\$ 353,329</u>	<u>\$ 492,685</u>	<u>\$ 751</u>	<u>\$ 846,765</u>

Other Supplementary Information

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

Supplementary Information Section

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2007

The San Dieguito Union School District was established in 1980. There were no changes in the boundaries of the district during the current fiscal year. The district is currently operating four comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve. Canyon Crest Academy is a school of choice, with a special focus on technology and the visual and performing arts. The district also offers an alternative education program for students age sixteen to eighteen at the Sunset Continuation High School campus in Encinitas. In addition, students may attend the North Coastal Alternative High School, an independent study program for high school teens seeking individualized attention and flexible scheduling. The district also provides a strong Adult Education program located at the San Dieguito High School Academy.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Deanna Rich	President	Four Year Term Expires November 2010
Beth Hergesheimer	Vice President	Four Year Term Expires November 2008
Joyce Dalessandro	Clerk	Four Year Term Expires November 2008
Barbara Switzer Groth	Member	Four Year Term Expires November 2010
Linda Friedman	Member	Four Year Term Expires November 2010

Administration

Peggy Lynch
Superintendent

Terry King
Associate Superintendent
Human Resources

Rick Schmitt
Associate Superintendent
Instruction

Steve Ma
Associate Superintendent
Business Services

David Bevilaqua
Executive Director of
Finance

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

YEAR ENDED JUNE 30, 2007

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Grades 7 and 8	3,537.69	3,446.49
Home and hospital	0.64	0.63
Special education	100.02	96.46
Elementary totals	<u>3,638.35</u>	<u>3,543.58</u>
High School:		
Grades 9 through 12, regular classes	7,943.69	7,907.59
Special education	235.63	230.88
Continuation education	138.31	136.93
Home and hospital	4.90	6.24
High school totals	<u>8,322.53</u>	<u>8,281.64</u>
Classes for adults:		
Concurrently enrolled	2.49	3.50
Not concurrently enrolled	284.46	306.52
ADA totals	<u>12,247.83</u>	<u>12,135.24</u>
	<u>Hours of Attendance</u>	
<u>Summer School</u>		
Elementary	38,498	
High School	132,300	

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. 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, 2007

<u>Grade Level</u>	<u>1982-83 Actual Minutes</u>	<u>1986-87 Minutes Requirement</u>	<u>2006-07 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Grade 7	50,327	54,000	63,250	180	-	Complied
Grade 8	50,327	54,000	63,250	180	-	Complied
Grade 9	64,800	64,800	64,910	180	-	Complied
Grade 10	64,800	64,800	64,910	180	-	Complied
Grade 11	64,800	64,800	64,910	180	-	Complied
Grade 12	64,800	64,800	64,910	180	-	Complied

Districts, including basic aid districts, must maintain their instructional minutes at either the 1982-83 actual minutes or the 1986-87 requirements, whichever is greater, as required by Education Code Section 46201. This schedule is required of all districts, including basic aid districts.

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2007

<u>General Fund</u>	<u>(Budget)</u> <u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Revenues and other financial sources	\$ <u>97,124,529</u>	\$ <u>105,568,295</u>	\$ <u>91,638,533</u>	\$ <u>84,075,632</u>
Expenditures, other uses and transfers out	<u>96,929,387</u>	<u>103,161,007</u>	<u>93,796,687</u>	<u>86,061,341</u>
Change in fund balance (deficit)	<u>195,142</u>	<u>2,407,288</u>	<u>(2,158,154)</u>	<u>(1,985,709)</u>
Ending fund balance	\$ <u>12,721,368</u>	\$ <u>12,526,226</u>	\$ <u>10,118,938</u>	\$ <u>12,277,092</u>
Available reserves	\$ <u>12,644,965</u>	\$ <u>12,449,823</u>	\$ <u>10,020,981</u>	\$ <u>12,198,668</u>
Available reserves as a percentage of total outgo	<u>13.0%</u>	<u>12.1%</u>	<u>10.7%</u>	<u>14.2%</u>
Total long-term debt	\$ <u>89,612,634</u>	\$ <u>91,375,174</u>	\$ <u>91,701,201</u>	\$ <u>92,242,439</u>
Average daily attendance at P-2	<u>12,248</u>	<u>12,248</u>	<u>12,006</u>	<u>11,800</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 \$1,736,575 over the past three years. The fiscal year 2007-08 budget projects an increase of \$195,142. For a district this size the state recommends available reserves of at least 3% of total general fund expenditures and other outgo.

Long-term debt has decreased by \$1,753,260 over the past three years.

Average daily attendance (ADA) has increased by 680 over the past three years.

Adult Education Fund	Deferred Maintenance Fund	Capital Facilities Fund
\$ <u>412,584</u>	\$ <u>1,126,424</u>	\$ <u>4,947,863</u>
85,608	-	316,582
-	(85,369)	(81,195)
-	-	-
<u>85,608</u>	<u>(85,369)</u>	<u>235,387</u>
\$ <u><u>498,192</u></u>	\$ <u><u>1,041,055</u></u>	\$ <u><u>5,183,250</u></u>

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2007

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

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

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF EXCESS SICK LEAVE
 YEAR ENDED JUNE 30, 2007

The following disclosure is made for excess sick leave as that term is defined in subdivision (c) of Education Code Section 22170.5:

Titles of Employees Exhibiting Excess Sick Leave	Is Excess Sick Leave Authorized By Employee's Contract?	Was Excess Sick Leave Found To Be Accrued For Employee?	Contract Authorizing Excess Sick Leave	Is Excess Sick Leave Authorized In Teachers' Contract?
None	N/A	N/A	N/A	N/A

Authorized or accrued sick leave was not identified in the employment contracts or sick leave accrual records for the superintendent or other CalSTRS administrator. The District follows the guidelines for sick leave that is consistent with applicable state law and policy for CalSTRS administrative employees.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2007

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. DEPARTMENT OF EDUCATION</u>			
Passed Through State Department of Education:			
Adult Education	84.002	03925	\$ 191,948
Title I	84.010	03064	552,487
Special Education *	84.027	03379	1,574,724
Vocational Education	84.048	03578	58,859
Title IV - Safe and Drug Free Schools	84.186	03453	85,270
Smaller Learning Community	84.215	03066	226,093
Title II - Teacher Quality	84.281	03207	199,037
Title V - Innovative Education	84.298	03340	18,023
Title II - EETT	84.318	14334	5,401
Advanced Placement Program	84.330	04363	12,969
Title VI - Class Size Reduction	84.340	10053	14,864
Title III	84.365	03249	39,187
Total Passed Through State Department of Education			<u>2,978,862</u>
Total U. S. Department of Education			<u>2,978,862</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through State Department of Education:			
National School Lunch Program *	10.555	03396	215,990
Total U. S. Department of Agriculture			<u>215,990</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 3,194,852</u></u>

* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of San Dieguito Union High School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

Other Independent Auditor's Reports

WILKINSON HADLEY & CO, LLP
CPA's and Advisors
250 E. Douglas Ave., Suite 200
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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Board of Trustees
San Dieguito Union High School District
Encinitas, California 92024

Members of the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Dieguito Union High School District as of and for the year ended June 30, 2007, which collectively comprise the San Dieguito Union High School District's basic financial statements and have issued our report thereon dated December 15, 2007. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered San Dieguito Union High School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the San Dieguito Union High School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the San Dieguito Union High School District's internal control over financial reporting. A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the San Dieguito Union High School District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the San Dieguito Union High School District's financial statements that is more than inconsequential will not be prevented or detected by the San Dieguito Union High School District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the San Dieguito Union High School District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above; however, we noted certain other matters that we have reported on in the Schedule of Findings and Questioned Costs.

Compliance and Other Matters

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

This report is intended solely for the information and use of management, others within the organization, the Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Rodley & Co., LLP

El Cajon, California
December 15, 2007

WILKINSON HADLEY & CO, LLP
CPA's and Advisors
250 E. Douglas Ave., Suite 200
El Cajon, CA 92020
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Report on Compliance with Requirements Applicable
To each Major Program and Internal Control over Compliance
In Accordance With OMB Circular A-133

Board of Trustees
San Dieguito Union High School District
Encinitas, California 92024

Members of the Board of Trustees:

Compliance

We have audited the compliance of San Dieguito Union High School District with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of San Dieguito Union High School District's management. Our responsibility is to express an opinion on San Dieguito Union High School District's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of San Dieguito Union High School District's compliance with those requirements.

In our opinion, San Dieguito Union High School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of San Dieguito Union High School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered San Dieguito Union High School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, the Board of Trustees, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley & Co., LLP

El Cajon, California
December 15, 2007

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 250 E. Douglas Ave., Suite 200
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Auditor's Report on State Compliance

Board of Trustees
 San Dieguito Union High School District
 Encinitas, California 92024

Members of the Board of Trustees:

We have audited the basic financial statements of the San Dieguito Union High School District ("District") as of and for the year ended June 30, 2007, and have issued our report thereon dated December 15, 2007. Our audit was made 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, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2006-07*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Description	Procedures In Audit Guide	Procedures Performed
Attendance Accounting:		
Attendance Reporting	8	Yes
Kindergarten Continuance	3	Not Applicable
Independent Study	23	Yes
Continuation Education	10	Yes
Adult Education	9	Yes
Regional Occupational Centers and Programs	6	Not Applicable
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	Not Applicable
Community Day Schools	9	Not Applicable
Morgan-Hart Class Size Reduction Program	7	Not Applicable
Instructional Materials:		
General Requirements	12	Yes
Grades K-8 Only	1	Yes
Grades 9-12 Only	1	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Early Retirement Incentive Program	4	Not Applicable
GANN Limit Calculation	1	Yes

School Construction Funds:		
School District Bonds	3	Yes
State School Facilities Funds	1	Yes
Alternative Pension Plans	2	Not Applicable
Excess Sick Leave	2	Yes
Notice of Right to Elect California State Teachers Retirement System (CalSTRS) Membership	1	Yes
Proposition 20 Lottery Funds (Cardenas Textbook Act of 2000)	2	Yes
State Lottery Funds (California State Lottery Act of 1984)	2	Yes
California School Age Families Education (Cal-SAFE) Program	3	Not Applicable
School Accountability Report Card	3	Yes
Class Size Reduction Program (Including In Charter Schools):		
General Requirements	7	Not Applicable
Option One Classes	3	Not Applicable
Option Two Classes	4	Not Applicable
Only One School Serving Grades K-3	4	Not Applicable
Contemporaneous Records of Attendance, For Charter Schools	1	Not Applicable
Mode of Instruction, for Charter Schools	1	Not Applicable
Nonclassroom-Based Instruction/Independent Study, For Charter Schools	15	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction, For Charter Schools	3	Not Applicable
Annual Instructional Minutes - Classroom Based, For Charter Schools	3	Not Applicable

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

Based on our audit, we found that, for the items tested, San Dieguito Union High School District complied with the state laws and regulations referred to above, except as described in the Findings and Recommendations section of this report. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the San Dieguito Union High School District had not complied with the state laws and regulations.

This report is intended solely for the information and use of the Board of Trustees, management, State Controller's Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Wilkinson Hadley & Co., LLP

El Cajon, California
December 15, 2007

Findings and Recommendations Section

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial
statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

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

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

Any audit findings disclosed that are required
to be reported in accordance with section 510(a)
of Circular A-133? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education
84.367	Title II Teacher Quality

Dollar threshold used to distinguish between
type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes X No

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

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

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

B. Financial Statement Findings

Finding 2007-1 (30000)
Student Body Funds

Criteria or Specific Requirement

Determine that internal controls are in place to properly account for all transactions of the student body funds.

Condition

In our examination of receipts, disbursements, and bank reconciliations for student body funds we noted the following internal control weaknesses:

- A. At Earl Warren Middle School three out of eight receipts tested did not have sufficient supporting documentation. One of the deposits did not reconcile to the cash transmittal. Two of the deposits did not have any supporting documents. In addition, it was noted that there was no ticket reconciliation for dance tickets sold.
- B. At Earl Warren Middle School five out of eight disbursements tested did not have sufficient supporting documentation. The district was not able provide invoices and/or purchase orders for those five disbursements selected. In addition, the remaining five disbursements had invoices which were not defaced with a "paid" stamp.
- C. The district was unable to provide bank reconciliations for Oak Crest and Diegueno Middle Schools.

Questioned Costs

None

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

Recommendation

We recommend the following procedures be implemented:

- A. Earl Warren Middle School should have cash transmittals, and if applicable, ticket reconciliations that reconcile with deposits made for all receipts of student body funds. All supporting documentation should be maintained for audit purposes.
- B. All disbursements at Earl Warren Middle School should be supported by invoices and purchase orders. In addition, the school should mark each invoice "paid" after payment has been made in order to prevent duplicate payments.
- C. The district should require each student body bank account to have a bank reconciliation at the end of each month. The district should monitor and review these reconciliations.

LEA's Response

The Finance Department has increased its involvement and oversight of the District's ASB's. Additionally, the Finance Department conducts quarterly ASB training sessions to ensure compliance with established guidelines. In the case of Earl Warren Middle School, the Finance Department will ensure that they are in compliance with the appropriate ASB guidelines.

Finding 2007-2 (30000)
Year End Accruals

Criteria or Specific Requirement

Determine that internal controls are in place to ensure that all accruals at year end are properly posted to the general ledger system.

Condition

In our examination of accounts receivable and accounts payable, we noted instances where the appropriate year end accrual was not correctly posted or was not accrued at all. As a result, we had to make some audit adjustments to the year end balances in the accompanying audit report.

Questioned Costs

None

Recommendation

We recommend the district implement procedures that require a better review of all year end accruals to ensure all amounts are correctly set up at year end.

LEA's Response

Accruals will be reviewed to ensure a higher level of accuracy.

C. Federal Award Findings and Questioned Costs

NONE

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2007

D. State Award Findings and Questioned Costs

Finding 2007-3 (72000)
School Accountability Report Card

Criteria or Specific Requirement

Compare the quarterly reports of summarized complaint data related to teacher misassignment or vacancies to the information on teacher misassignment or vacancies stated in the School Accountability Report Card. In addition, compare the information on the availability of sufficient textbooks and other instructional supplies included in the School Accountability Report Card to the districts resolution for sufficiency of instructional materials.

Condition

In our review of the School Accountability Report Cards for Canyon Crest Academy, San Dieguito High School Academy, and Earl Warren Middle School we noted that the cards indicated that the information on availability of text books and teacher misassignments or vacancies was available through a link on the districts accountability report card web site. When we attempted to retrieve this information on the website, the teacher misassignments information was not available for any of the three schools selected and the information on availability of textbooks was not available for two of the three schools. It appears that the information was not posted to the website and was not available. As a result, we were not able to apply the required procedures to compare the data.

Questioned Costs

None

Recommendation

We recommend the district post all required information on the website as stated in the School Accountability Report Card so that it is available to be reviewed.

LEA's Response

The requested information has been published online: follow the "Adequacy of Teachers, Textbooks, and Facilities: 2006-2007" link for each school on the SDUHSD website.

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2007

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
<p>Finding 2006-1 (30000) Student Body Funds</p> <p>In our review of student body receipts and disbursements we noted that paid invoices were not being defaced and there was no ticket reconciliation system to support amounts being deposited.</p>	<p>Partially Implemented</p>	<p>See current year finding.</p>
<p>We recommended that procedures be implemented to require all paid invoices to be defaced to avoid duplicate payment. We also recommended that procedures be implemented requiring ticket reconciliation for deposits in order to reconcile cash collected.</p>		
<p>Finding 2006-2 (30000) Year End Accruals</p> <p>In our review of accounts receivable we noted instances where the appropriate year end accrual was not correctly posted or was not accrued at all.</p>	<p>Not Implemented</p>	<p>See current year finding.</p>
<p>We recommended procedures be implemented requiring a better review of all year end accruals to ensure all amounts are correctly captured and recorded.</p>		
<p>Finding 2006-3 (30000) Capital Asset Inventory</p> <p>In our review of the district's capital asset inventory, we noted there was not a procedure in place to reconcile capital outlay expenditures with total itemized additions to the capital asset inventory.</p>	<p>Implemented</p>	
<p>We recommended a procedure be implemented that would allow for the recording of all additions and deletions of capital assets and to reconcile to the capital outlay expenditures.</p>		
<p>Finding 2006-4 (30000) Schedule of Long-Term Debt</p> <p>In review of the district's schedule of long-term debt, we noted the amount reflected as capital lease payable was incorrect. We noted errors in the calculation of payments to be made on the leases which resulted in the year end balance not being correctly stated.</p>		

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2007

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
<p>We recommended procedures be implemented to review each lease and how it is listed on the lease schedule to ensure the correct payment amount of principal and interest is recorded.</p>	Implemented	
<p>Finding 2006-5 (30000) Capital Lease</p>		
<p>In review of a new capital lease entered into, we noted that it was not properly recorded in the financial statements.</p>		
<p>We recommended that all capital leases entered into during the year be reviewed to ensure that they are correctly recorded in the year end financial statements.</p>	Implemented	

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 8, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Stephen G. Ma
Associate Superintendent, Business

SUBMITTED BY: Peggy Lynch, Ed.D., Superintendent

SUBJECT: APPROVAL OF BUSINESS REPORTS

EXECUTIVE SUMMARY

Please find the following business reports submitted for your approval:

- a) Purchase Orders
- b) Instant Money
- c) Membership Listing

RECOMMENDATION:

It is recommended that the Board approve the following business reports: a) Purchase Orders, b) Instant Money, and c) Membership Listing.

FUNDING SOURCE:

Not applicable

jr
Attachments

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282249	12/05/07	03	OFFICE DEPOT	022	OFFICE SUPPLIES	\$43.07
282250	12/05/07	03	CORPORATE EXPRESS	026	MATERIALS AND SUPPLI	\$142.23
282251	12/05/07	06	E M C PARADIGM	005	MATERIALS AND SUPPLI	\$63.55
282252	12/05/07	06	BEST COMPUTER SUPPLI	014	MATERIALS AND SUPPLI	\$823.55
282253	12/05/07	03	STAPLES STORES	005	MATERIALS AND SUPPLI	\$73.82
282254	12/05/07	03	CORPORATE EXPRESS	026	MATERIALS AND SUPPLI	\$21.37
282255	12/05/07	06	RENAISSANCE LEARNING	030	MATERIALS AND SUPPLI	\$2,480.32
282256	12/05/07	03	AMAZON.COM	005	MATERIALS AND SUPPLI	\$34.43
282257	12/05/07	03	CORPORATE EXPRESS	005	MATERIALS AND SUPPLI	\$62.85
282258	12/05/07	03	FREDRICKS ELECTRIC I	035	MATERIALS AND SUPPLI	\$1,469.80
282259	12/05/07	03	HARCOURT ASSESSMENT	030	MATERIALS AND SUPPLI	\$372.08
282260	12/06/07	03/06	BREVIG PLUMBING	025	OTHER SERV.& OPER.EX	\$4,720.00
282261	12/06/07	11	CORPORATE EXPRESS	009	DUPLICATING SUPPLIES	\$129.84
282262	12/06/07	06	L B I/ BOYD WALLCOVE	024	EQUIPMENT	\$11,225.86
282263	12/06/07	03	CORPORATE EXPRESS	024	MATERIALS AND SUPPLI	\$94.52
282264	12/06/07	03	MATCH POINT TENNIS C	025	OTHER SERV.& OPER.EX	\$1,722.38
282265	12/06/07	03	SEASIDE HEATING AND	025	REPAIRS BY VENDORS	\$1,785.00
282266	12/06/07	06	BRIDGES TRANSITIONS	033	OTHER SERV.& OPER.EX	\$1,200.00
282267	12/06/07	06	D AND D TOOL SUPPLY	033	MATERIALS AND SUPPLI	\$1,589.98
282268	12/07/07	03	SIMPLEX-GRINNELL LP	025	REPAIRS BY VENDORS	\$2,000.00
282269	12/07/07	03	S M S TECH SOLUTIONS	035	LIC/SOFTWARE	\$13,322.51
282270	12/07/07	03	LYNN CARD COMPANY	004	MATERIALS AND SUPPLI	\$127.75
282271	12/07/07	03	WORLD BOOK INC.	004	OTHER BOOKS-LIBRARY	\$311.40
282272	12/07/07	06	JUNIOR LIBRARY GUILD	004	OTHER BOOKS-LIBRARY	\$486.00
282273	12/07/07	03	JUNIOR LIBRARY GUILD	004	OTHER BOOKS-LIBRARY	\$113.14
282274	12/07/07	06	MORGAN REYNOLDS, I	004	OTHER BOOKS-LIBRARY	\$875.15
282275	12/07/07	06	LERNER PUBLICATIONS	004	OTHER BOOKS-LIBRARY	\$1,330.60
282276	12/07/07	06	NOODLE TOOLS, INC.	008	MATERIALS AND SUPPLI	\$360.00
282277	12/07/07	03	COLLEGE ENTRANCE EXA	010	DUES AND MEMBERSHIPS	\$325.00
282278	12/07/07	06	LERNER PUBLICATIONS	004	OTHER BOOKS-LIBRARY	\$526.63
282279	12/07/07	06	INDUSTRIAL METAL SUP	033	MATERIALS AND SUPPLI	\$4,211.14
282280	12/07/07	06	I D E A INC	033	MATERIALS AND SUPPLI	\$374.19
282281	12/07/07	03	GOPHER SPORT	008	MATERIALS AND SUPPLI	\$638.87
282283	12/07/07	03	A S C D	008	DUES AND MEMBERSHIPS	\$264.00
282284	12/07/07	06	TROXELL COMMUNICATIO	013	NON CAPITALIZED EQUI	\$3,167.85
282285	12/07/07	03	SARGENT WELCH SCIENT	010	MATERIALS AND SUPPLI	\$383.15
282286	12/07/07	03	WORLD BOOK INC.	008	OTHER BOOKS-LIBRARY	\$1,083.97
282287	12/07/07	03	GALE - A CENGAGE LEA	008	MATERIALS AND SUPPLI	\$100.00
282288	12/10/07	03	OFFICE DEPOT	012	MATERIALS AND SUPPLI	\$21.14
282289	12/10/07	03	OFFICE DEPOT	008	MATERIALS AND SUPPLI	\$23.49
282290	12/10/07	03	OFFICE DEPOT	003	MATERIALS AND SUPPLI	\$7.05
282291	12/10/07	03	OFFICE DEPOT	004	MATERIALS AND SUPPLI	\$4.70
282292	12/10/07	03	CORPORATE EXPRESS	024	MATERIALS AND SUPPLI	\$178.05
282293	12/10/07	03	CORPORATE EXPRESS	013	MATERIALS AND SUPPLI	\$20.95
282294	12/10/07	03	OFFICE DEPOT	006	MATERIALS AND SUPPLI	\$2.35
282295	12/10/07	03	OFFICE DEPOT	006	MATERIALS AND SUPPLI	\$2.35
282296	12/10/07	03	OFFICE DEPOT	005	MATERIALS AND SUPPLI	\$23.49
282297	12/10/07	03	OFFICE DEPOT	014	MATERIALS AND SUPPLI	\$4.70
282298	12/10/07	06	SAN DIEGO STAGE/LIGH	004	MATERIALS AND SUPPLI	\$448.45
282299	12/10/07	03	TIME	006	MATERIALS AND SUPPLI	\$75.95
282301	12/10/07	03	G7 PRODUCTIVITY SYST	010	MATERIALS AND SUPPLI	\$79.64
282303	12/10/07	03	ONE STOP TONER AND I	010	MATERIALS AND SUPPLI	\$242.38
282304	12/10/07	03	MILLER, BROWN & DANN	021	LEGAL EXP-BUSINESS	\$8,000.00
282305	12/10/07	06	E M C PARADIGM	003	TEXTBOOKS	\$169.54
282306	12/10/07	03	TIME FOR KIDS	008	MATERIALS AND SUPPLI	\$152.00

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282309	12/10/07	03	COMPUSOURCE/ADB ENTE	010	MATERIALS AND SUPPLI	\$72.73
282310	12/10/07	03	FLINN SCIENTIFIC INC	013	MATERIALS AND SUPPLI	\$1,992.53
282311	12/10/07	03	PACIFIC SALES	008	MATERIALS AND SUPPLI	\$420.23
282312	12/10/07	03	EXPRESS PRINT	026	PRINTING	\$1,530.05
282313	12/10/07	13	P C S REVENUE CONTRO	031	MATERIALS AND SUPPLI	\$4,557.83
282314	12/10/07	03	EXPRESS PRINT	026	PRINTING	\$624.95
282315	12/11/07	03	ONE STOP TONER AND I	025	OFFICE SUPPLIES	\$132.44
282316	12/11/07	03	FRONTIER FENCE COMPA	025	REPAIRS BY VENDORS	\$1,066.20
282317	12/11/07	03	FRONTIER FENCE COMPA	025	REPAIRS BY VENDORS	\$1,054.80
282318	12/11/07	03	A B C SCHOOL EQUIPME	025	NON CAPITALIZED EQUI	\$1,406.00
282319	12/11/07	03	BREVIK PLUMBING	025	REPAIRS BY VENDORS	\$7,250.00
282320	12/11/07	03	PALOMAR SIGN COMPANY	025	OTHER SERV.& OPER.EX	\$531.77
282321	12/11/07	03	CUSTODIAL PLUS SERVI	025	REPAIRS BY VENDORS	\$2,300.00
282322	12/11/07	03	ONE STOP TONER AND I	013	OFFICE SUPPLIES	\$118.51
282323	12/11/07	03	SPECIALIZED BALSA	008	MATERIALS AND SUPPLI	\$63.59
282324	12/11/07	03	WORLD BOOK INC.	010	OTHER BOOKS-LIBRARY	\$988.82
282325	12/11/07	03	SMITH, DANIEL ART SU	010	MATERIALS AND SUPPLI	\$771.17
282326	12/11/07	06	ERGO IN DEMAND, INC.	030	NON CAPITALIZED EQUI	\$2,066.34
282327	12/11/07	03	EAGLE SOFTWARE	035	LIC/SOFTWARE	\$22,000.00
282328	12/11/07	06	ACADEMIC INNOVATIONS	013	BOOKS OTHER THAN TEX	\$862.86
282329	12/11/07	03	DIVERSIFIED BUSINESS	013	REPAIRS BY VENDORS	\$239.84
282330	12/11/07	03	GOPHER SPORT	014	MATERIALS AND SUPPLI	\$522.70
282331	12/11/07	03	BEST COMPUTER SUPPLI	014	MATERIALS AND SUPPLI	\$172.95
282332	12/11/07	03	CORPORATE EXPRESS	014	MATERIALS AND SUPPLI	\$101.52
282333	12/11/07	03	HARLAND TECHNOLOGY S	010	REPAIRS BY VENDORS	\$404.00
282334	12/11/07	03	BEST COMPUTER SUPPLI	014	MATERIALS AND SUPPLI	\$74.00
282335	12/11/07	03	LINCOLN LIBRARY PRES	014	MATERIALS AND SUPPLI	\$214.42
282336	12/11/07	03	CORPORATE EXPRESS	014	MATERIALS AND SUPPLI	\$45.20
282337	12/11/07	03	COUNTY BURNER & MACH	025	REPAIRS BY VENDORS	\$1,866.65
282338	12/11/07	03	BEST COMPUTER SUPPLI	014	MATERIALS AND SUPPLI	\$205.89
282339	12/11/07	03	BEST COMPUTER SUPPLI	014	MATERIALS AND SUPPLI	\$99.49
282340	12/11/07	03	SAN DIEGUITO UHSD CA	014	MATERIALS AND SUPPLI	\$665.25
282341	12/11/07	03	OFFICE DEPOT	026	MATERIALS AND SUPPLI	\$73.41
282342	12/11/07	03	FLINN SCIENTIFIC INC	012	MATERIALS AND SUPPLI	\$341.16
282343	12/11/07	03	SEHI-PROCOMP COMPUTE	012	MATERIALS AND SUPPLI	\$589.96
282344	12/11/07	03	C D W G.COM	005	SOFTWARE/DP SUPPLIES	\$529.70
282345	12/11/07	03	AREY JONES EDUCATION	030	MAT/SUP/EQUIP TECHNO	\$1,627.22
282346	12/11/07	06	AMAZON.COM	006	MATERIALS AND SUPPLI	\$200.39
282347	12/11/07	03	CORPORATE EXPRESS	021	DUPLICATING SUPPLIES	\$165.07
282348	12/11/07	03	DELL COMPUTER CORPOR	003	MAT/SUP/EQUIP TECHNO	\$7,392.24
282349	12/11/07	06	DON JOHNSTON CO	030	LIC/SOFTWARE	\$76.36
282350	12/11/07	06	CORPORATE EXPRESS	005	MATERIALS AND SUPPLI	\$51.81
282351	12/11/07	03	CORPORATE EXPRESS	005	MATERIALS AND SUPPLI	\$42.45
282352	12/11/07	03	PAX BUSINESS SYSTEMS	026	REPAIRS BY VENDORS	\$169.50
282353	12/11/07	03	OFFICE DEPOT	005	MATERIALS AND SUPPLI	\$386.28
282354	12/11/07	03/06	LAB AIDS	012	MATERIALS AND SUPPLI	\$8,240.15
282355	12/12/07	03	SAN DIEGUITO UHSD CA	020	MATERIALS AND SUPPLI	\$2,000.00
282356	12/12/07	03	CARMEL VALLEY POOL/R	012	RENTS & LEASES	\$1,287.00
282357	12/12/07	03	ENCINITAS COMMUNITY	013	RENTS & LEASES	\$200.00
282358	12/12/07	03	OFFICE DEPOT	010	MATERIALS AND SUPPLI	\$8.81
282359	12/12/07	03	SOUTHWEST SCHOOL/OFF	010	MATERIALS AND SUPPLI	\$53.07
282360	12/12/07	03	S E A C - SCHOOL EMP	020	DUES AND MEMBERSHIPS	\$1,987.00
282361	12/12/07	03	FORTUNE MAGAZINE	005	MATERIALS AND SUPPLI	\$200.00
282362	12/12/07	03	JRB SOFTWARE LIMITED	035	LIC/SOFTWARE	\$450.00
282363	12/12/07	03	XEROX CORPORATION	012	MATERIALS AND SUPPLI	\$200.00

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282364	12/12/07	03	PENNYSAVER	026	ADVERTISING	\$700.00
282365	12/12/07	03	SAN DIEGUITO UHSD CA	022	MATERIALS AND SUPPLI	\$31.00
282366	12/12/07	03	SAN DIEGUITO UHSD CA	022	MATERIALS AND SUPPLI	\$31.80
282367	12/12/07	03	SAN DIEGUITO UHSD CA	005	MATERIALS AND SUPPLI	\$96.65
282368	12/12/07	03	SAN DIEGUITO UHSD CA	005	MATERIALS AND SUPPLI	\$243.58
282369	12/12/07	03	SAN DIEGUITO UHSD CA	005	MATERIALS AND SUPPLI	\$131.19
282370	12/12/07	03	BIDDLE CONSULTING GR	026	OTHER SERV. & OPER.EX	\$459.00
282371	12/12/07	03	ONE STOP TONER AND I	006	MATERIALS AND SUPPLI	\$129.30
282373	12/12/07	03	SEARS COMMERCIAL SAL	012	MATERIALS AND SUPPLI	\$901.23
282374	12/12/07	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$1,110.92
282375	12/12/07	06	SCANTRON CORPORATION	035	LIC/SOFTWARE	\$10,203.94
282376	12/12/07	06	SEHI-PROCOMP COMPUTE	012	MATERIALS AND SUPPLI	\$1,580.13
282377	12/12/07	06	STUDY ISLAND	012	MATERIALS AND SUPPLI	\$832.00
282378	12/12/07	03	AMAZON.COM	012	MATERIALS AND SUPPLI	\$601.18
282379	12/12/07	03	ROYAL BUSINESS GROUP	020	MATERIALS AND SUPPLI	\$12.07
282380	12/12/07	03	CAPITOL ENQUIRY	020	MATERIALS AND SUPPLI	\$34.06
282381	12/12/07	03	CORPORATE EXPRESS	005	MATERIALS AND SUPPLI	\$95.68
282382	12/13/07	03	N E A PROFESSIONAL L	010	BOOKS OTHER THAN TEX	\$658.86
282383	12/13/07	06	SEHI-PROCOMP COMPUTE	014	MATERIALS AND SUPPLI	\$41.71
282384	12/13/07	06	WINSOR LEARNING, INC	005	MATERIALS AND SUPPLI	\$1,488.30
282385	12/13/07	06	LANGUAGE CIRCLE ENTE	005	MATERIALS AND SUPPLI	\$471.00
282386	12/13/07	03	CORPORATE EXPRESS	026	MATERIALS AND SUPPLI	\$19.93
282387	12/13/07	03	OFFICE DEPOT	026	MATERIALS AND SUPPLI	\$49.53
282388	12/13/07	06	E D I T S	013	MATERIALS AND SUPPLI	\$134.74
282389	12/13/07	03	CORPORATE EXPRESS	003	DUPLICATING SUPPLIES	\$50.52
282390	12/13/07	03	BULLET LOGISTICS, IN	030	OTHER SERV. & OPER.EX	\$250.00
282391	12/13/07	06	DELL COMPUTER CORPOR	005	MAT/SUP/EQUIP TECHNO	\$1,224.38
282392	12/13/07	06	DATEL SYSTEMS INC	013	MATERIALS AND SUPPLI	\$362.27
282393	12/13/07	06	PROED CO	030	MATERIALS AND SUPPLI	\$1,059.75
282394	12/13/07	06	AMAZON.COM	012	MATERIALS AND SUPPLI	\$317.36
282395	12/13/07	03	MACGILL DISCOUNT SCH	003	MATERIALS AND SUPPLI	\$63.69
282396	12/13/07	06	SHIRLEY, JOHN OR RHO	030	OTHER SERV. & OPER.EX	\$2,000.00
282397	12/13/07	03	BACH COMPANY	014	MATERIALS AND SUPPLI	\$2,215.34
282398	12/13/07	03	AMAZON.COM	030	OFFICE SUPPLIES	\$61.36
282399	12/13/07	03	HANSEN LIBRARY SALES	014	OTHER BOOKS-LIBRARY	\$1,075.35
282400	12/13/07	03	BEST COMPUTER SUPPLI	005	MATERIALS AND SUPPLI	\$111.00
282401	12/13/07	06	SEHI-PROCOMP COMPUTE	033	SOFTWARE/DP SUPPLIES	\$271.53
282402	12/13/07	03	FERRIS COMMUNICATION	025	MATERIALS AND SUPPLI	\$100.00
282403	12/13/07	13	SEHI-PROCOMP COMPUTE	010	MATERIALS AND SUPPLI	\$270.45
282404	12/13/07	06	TRAINING SOURCE	033	MATERIALS AND SUPPLI	\$325.00
282405	12/14/07	06	PREMIER AGENDAS INC	012	MATERIALS AND SUPPLI	\$8,241.28
282406	12/14/07	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$2,128.89
282407	12/14/07	06	DELL COMPUTER CORPOR	012	MAT/SUP/EQUIP TECHNO	\$5,196.72
282408	12/14/07	03	FOLLETT LIBRARY RESO	014	MATERIALS AND SUPPLI	\$156.19
282409	12/14/07	03	SCIENCE KIT, LLC	005	MATERIALS AND SUPPLI	\$414.70
282410	12/14/07	03	FLINN SCIENTIFIC INC	005	MATERIALS AND SUPPLI	\$379.04
282411	12/14/07	03	EN POINTE TECHNOLOGI	035	LIC/SOFTWARE	\$104,714.53
282412	12/14/07	06	AVID CENTER	005	MATERIALS AND SUPPLI	\$4,363.88
282413	12/14/07	06	COLLEGE BOARD PUBLIC	005	MATERIALS AND SUPPLI	\$88.31
282414	12/14/07	06	CENGAGE LEARNING	005	BOOKS OTHER THAN TEX	\$4,934.25
282415	12/14/07	06	AGUILAR, AURELIA	030	OTHER SERV. & OPER.EX	\$2,000.00
282416	12/14/07	06	SPROTTE, MAGGIE OR J	030	OTHER SERV. & OPER.EX	\$2,000.00
282417	12/14/07	06	KORFF, GARY AND/OR R	030	PAY IN LIEU OF TRANS	\$1,500.00
282418	12/14/07	03	ARROWHEAD	003	MATERIALS AND SUPPLI	\$150.00
282419	12/14/07	03	SEHI-PROCOMP COMPUTE	003	MATERIALS AND SUPPLI	\$1,012.85

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282420	12/14/07	03	ONE STOP TONER AND I	005	MATERIALS AND SUPPLI	\$362.04
282421	12/14/07	03	B AND H PHOTO-VIDEO-	005	MATERIALS AND SUPPLI	\$494.57
282422	12/14/07	06	SOUTHLAND TECHNOLOGY	005	REPAIRS BY VENDORS	\$836.16
282423	12/14/07	03	ROYAL BUSINESS GROUP	030	PRINTING	\$28.02
282424	12/14/07	03	SEXAUER, J A INC	003	NON CAPITALIZED EQUI	\$1,015.26
282425	12/17/07	06	NEW BRIDGE SCHOOL	030	OTHER CONTR-N.P.S.	\$24,523.80
282426	12/17/07	06	NEW BRIDGE SCHOOL	030	OTHER CONTR-N.P.S.	\$2,919.50
282427	12/17/07	06	APPLE COMPUTER INC	014	MAT/SUP/EQUIP TECHNO	\$4,897.03
282428	12/17/07	06	APPLE COMPUTER INC	024	MAT/SUP/EQUIP TECHNO	\$9,706.82
282429	12/17/07	06	APPLE COMPUTER INC	010	MAT/SUP/EQUIP TECHNO	\$4,853.41
282432	12/17/07	06	HOME DEPOT	010	MATERIALS AND SUPPLI	\$999.92
282433	12/17/07	06	HOME DEPOT	033	MATERIALS AND SUPPLI	\$859.85
282434	12/17/07	06	DELL COMPUTER CORPOR	033	MAT/SUP/EQUIP TECHNO	\$4,285.45
282435	12/17/07	06	EDUCATIONALLY DEVELO	010	MATERIALS AND SUPPLI	\$254.60
282436	12/17/07	03	SCHOOL WISE PRESS	024	PROF/CONSULT./OPER E	\$16,065.00
282437	12/17/07	03	N A C A C	010	DUES AND MEMBERSHIPS	\$160.00
282438	12/17/07	06	AUTISM SPECTRUM	030	OTHER CONTR-N.P.A.	\$29,937.78
282439	12/17/07	03	DIVERSIFIED BUSINESS	003	OFFICE SUPPLIES	\$36.09
282440	12/17/07	03	COLLEGE-BOUND SENIOR	010	MATERIALS AND SUPPLI	\$90.00
282442	12/17/07	03	SAN DIEGUITO UHS DIS	013	MATERIALS AND SUPPLI	\$691.64
282443	12/17/07	03	CAROLINA BIOLOGICAL	013	MATERIALS AND SUPPLI	\$122.46
282444	12/17/07	03	NASCO MODESTO	013	MATERIALS AND SUPPLI	\$24.24
282446	12/17/07	06	SCHOLASTIC INC	004	MATERIALS AND SUPPLI	\$1,370.59
282447	12/17/07	06	BRAINPOP LLC	013	LIC/SOFTWARE	\$175.00
282448	12/17/07	03	ONE STOP TONER AND I	008	MATERIALS AND SUPPLI	\$190.45
282449	12/17/07	06	TROXELL COMMUNICATIO	010	NON CAPITALIZED EQUI	\$17,047.70
282450	12/17/07	03	CORPORATE EXPRESS	010	MATERIALS AND SUPPLI	\$1,000.00
282452	12/17/07	03	SCIENCE KIT, LLC	008	MATERIALS AND SUPPLI	\$1,329.01
282453	12/17/07	03	SMART AND FINAL CORP	025	MATERIALS AND SUPPLI	\$200.00
282454	12/17/07	03	WENGER CORPORATION	013	NON CAPITALIZED EQUI	\$1,725.30
282456	12/17/07	03	ROYAL BUSINESS GROUP	024	PRINTING	\$28.02
282457	12/17/07	11	PALOMAR SIGN COMPANY	009	MATERIALS AND SUPPLI	\$468.65
282459	12/17/07	03	CORPORATE EXPRESS	024	MATERIALS AND SUPPLI	\$62.42
282460	12/17/07	03	ROMAN'S TRUCK BODY &	025	REPAIRS BY VENDORS	\$1,469.45
282461	12/17/07	03	TOMARK SPORTS	025	REPAIRS BY VENDORS	\$4,544.15
282462	12/17/07	03	ONE STOP TONER AND I	010	MATERIALS AND SUPPLI	\$37.49
282463	12/18/07	25-18	CORPORATE EXPRESS	021	NON CAPITALIZED EQUI	\$500.00
282464	12/18/07	03	OFFICE DEPOT	025	MATERIALS AND SUPPLI	\$50.00
282465	12/18/07	03	MICROSCOPE WORLD	008	REPAIRS BY VENDORS	\$1,750.00
282466	12/18/07	25-18	CORPORATE EXPRESS	021	NON CAPITALIZED EQUI	\$738.63
282467	12/18/07	03	TRI BEST VISUAL DISP	014	MATERIALS AND SUPPLI	\$227.64
282468	12/18/07	06	GALE - A CENGAGE LEA	005	MATERIALS AND SUPPLI	\$3,950.00
282469	12/18/07	03/06	GALE - A CENGAGE LEA	005	MATERIALS AND SUPPLI	\$16,381.23
282470	12/18/07	06	CRISIS PREVENTION IN	030	BOOKS OTHER THAN TEX	\$636.63
282471	12/18/07	03	3M LIBRARY SYSTEM	014	REPAIRS BY VENDORS	\$1,344.72
282472	12/18/07	06	COAST MUSIC THERAPY,	030	OTHER CONTR-N.P.A.	\$237.50
282473	12/19/07	25-18	CORPORATE EXPRESS	021	NON CAPITALIZED EQUI	\$861.88
282474	12/19/07	25-19	SEASIDE HEATING AND	025	IMPROVEMENT	\$7,895.00
282475	12/19/07	06	CENGAGE LEARNING	005	TEXTBOOKS	\$507.80
282476	12/19/07	06	NASCO MODESTO	012	NON CAPITALIZED EQUI	\$818.83
282477	12/19/07	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
282478	12/19/07	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$23,245.20
282479	12/19/07	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
282480	12/19/07	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$23,245.20
282481	12/19/07	03	FRONTIER FENCE COMPA	025	REPAIRS BY VENDORS	\$4,130.00

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282482	12/19/07	25-18	INTERIOR WALL SYSTEM	025	IMPROVEMENT	\$9,554.00
282483	12/19/07	25-18	CEMENT CUTTING INC	025	LAND IMPROVEMENTS	\$1,683.00
282484	12/19/07	25-18	MASTER HOUSEMOVERS	025	LAND IMPROVEMENTS	\$7,700.00
282485	12/19/07	25-19	BLAIR RASMUSSEN CONS	025	IMPROVEMENT	\$14,985.00
282486	12/19/07	06	BALANCE & HEARING SP	030	PROF/CONSULT./OPER E	\$5,000.00
282487	12/19/07	06	SCHOOL OPTIONS	030	PROF/CONSULT./OPER E	\$12,000.00
282488	12/19/07	03	CHAPEL BY THE SEA DB	013	RENTS & LEASES	\$2,000.00
282489	12/19/07	06	GRAYBAR ELECTRIC CO	005	MATERIALS AND SUPPLI	\$132.08
282490	12/19/07	03	CORPORATE EXPRESS	037	OFFICE SUPPLIES	\$12.50
282492	12/19/07	03	POSTMASTER	001	COMMUNICATIONS-TELEP	\$970.00
282493	12/19/07	03	THYSSENKRUPP ELEVATO	025	REPAIRS BY VENDORS	\$1,970.00
282494	12/19/07	25-18	D A D ASPHALT	025	LAND IMPROVEMENTS	\$3,950.00
282495	12/19/07	06	GOPHER SPORT	006	MATERIALS AND SUPPLI	\$377.58
282496	12/19/07	06	METHOD TEST PREP	010	LIC/SOFTWARE	\$2,895.00
282497	12/19/07	03	SEHI-PROCOMP COMPUTE	010	MATERIALS AND SUPPLI	\$163.74
282498	12/19/07	06	I B SOURCE, INC.	005	MATERIALS AND SUPPLI	\$435.68
282499	12/19/07	03	LIGHTING DISTINCTION	010	MATERIALS AND SUPPLI	\$107.53
282500	12/19/07	03	CORPORATE EXPRESS	010	MATERIALS AND SUPPLI	\$1,000.00
282501	12/19/07	06	PERMA BOUND	004	MATERIALS AND SUPPLI	\$930.10
282503	12/19/07	06	RADIO SHACK	005	MATERIALS AND SUPPLI	\$223.95
282504	12/20/07	06	AMAZON.COM	005	BOOKS OTHER THAN TEX	\$271.14
282505	12/17/07	06	TROXELL COMMUNICATIO	010	NON CAPITALIZED EQUI	\$15,419.03
282506	12/20/07	03	STATE OF CALIFORNIA	025	FEES - ADMISSIONS, T	\$105.00
282507	12/20/07	03	DRAMATIC PUBLISHING	013	MATERIALS AND SUPPLI	\$239.97
282508	12/20/07	03	CORPORATE EXPRESS	008	MATERIALS AND SUPPLI	\$25.59
282510	12/20/07	03	CHAOS LLC	010	MATERIALS AND SUPPLI	\$331.06
282512	12/20/07	03	ONE STOP TONER AND I	008	MATERIALS AND SUPPLI	\$186.41
282513	12/20/07	03	PUPPETS 4 U	004	MATERIALS AND SUPPLI	\$353.35
282515	12/20/07	03	CORPORATE EXPRESS	004	OFFICE SUPPLIES	\$61.75
282516	12/20/07	03	CORPORATE EXPRESS	021	DUPLICATING SUPPLIES	\$259.68
282517	12/20/07	03	CORPORATE EXPRESS	005	OFFICE SUPPLIES	\$25.80
282518	12/20/07	03	STAPLES STORES	005	MATERIALS AND SUPPLI	\$67.87
282519	12/20/07	03	STAPLES STORES	005	MATERIALS AND SUPPLI	\$38.78
282520	12/20/07	03	OFFICE DEPOT	003	OFFICE SUPPLIES	\$125.29
282521	12/20/07	03	NORTH COUNTY NEUROLO	026	PROF/CONSULT./OPER E	\$318.00
282522	12/20/07	06	BEST BUY GOVT AND ED	005	MATERIALS AND SUPPLI	\$185.33
282523	12/20/07	06	SWEETWATER SOUND	014	MAT/SUP/EQUIP TECHNO	\$13,398.71
282524	12/20/07	03	CORPORATE EXPRESS	037	OFFICE SUPPLIES	\$100.00
282525	12/20/07	06	PROFESSIONAL SOUND &	014	MATERIALS AND SUPPLI	\$506.43
282526	12/20/07	06	INNOVATION FIRST, IN	014	MAT/SUP/EQUIP TECHNO	\$1,668.61
282527	12/20/07	11	OFFICE DEPOT	009	MATERIALS AND SUPPLI	\$352.25
282528	12/20/07	06	BLAIR RASMUSSEN CONS	025	EQUIPMENT	\$5,975.00
282529	12/20/07	03	SIMPLEX-GRINNELL LP	025	REPAIRS BY VENDORS	\$1,350.00
282530	12/21/07	03	LA FITNESS INTERNATI	026	OTHER SERV.& OPER.EX	\$1,000.00
282531	12/21/07	03	B S N/SPORT SUPPLY G	014	MATERIALS AND SUPPLI	\$180.10
282532	12/21/07	03	MINUTEMAN PRESS - EN	021	PRINTING	\$889.49
282533	12/21/07	03	BODELIN TECHNOLOGY	004	NON CAPITALIZED EQUI	\$875.92
282534	12/21/07	03	CANNON SPORTS INC	014	MATERIALS AND SUPPLI	\$108.83
282535	12/21/07	03	BADEN SPORTS INC	014	MATERIALS AND SUPPLI	\$271.53
282536	12/21/07	03	GOPHER SPORT	014	MATERIALS AND SUPPLI	\$168.59
282537	12/21/07	06	APPLE COMPUTER INC	006	MAT/SUP/EQUIP TECHNO	\$9,694.40
282538	12/21/07	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$737.36
282539	12/21/07	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$12,002.89
282540	01/03/08	03	DEMCO INC	014	MATERIALS AND SUPPLI	\$337.98
282541	01/03/08	06	B AND H PHOTO-VIDEO-	014	NON CAPITALIZED EQUI	\$1,836.60

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
282542	01/03/08	06	DATEL SYSTEMS INC	012	MAT/SUP/EQUIP TECHNO	\$1,117.48
282543	01/03/08	06	BEST COMPUTER SUPPLI	012	MATERIALS AND SUPPLI	\$123.41
282544	01/03/08	03	AMERICAN MEDICAL GRO	026	PROF/CONSULT./OPER E	\$80.00
282545	01/03/08	06	STEWART, LOIS	030	OTHER SERV.& OPER.EX	\$1,500.00
282546	01/03/08	03	CORPORATE EXPRESS	012	MATERIALS AND SUPPLI	\$25.24
282547	01/03/08	03	NASCO MODESTO	012	MATERIALS AND SUPPLI	\$41.92
282548	01/03/08	03	MORNINGSTAR PRODUCTI	014	RENTS & LEASES	\$19,101.62
282549	01/03/08	03	DEMCO INC	012	MATERIALS AND SUPPLI	\$292.16
282550	01/04/08	03	CLMS REGION U PARTNE	012	FEES - ADMISSIONS, T	\$500.00
282551	01/04/08	06	HANSEN LIBRARY SALES	012	MATERIALS AND SUPPLI	\$529.88
282552	01/04/08	03	SAN DIEGUITO UHSD CA	005	MATERIALS AND SUPPLI	\$90.19
282553	01/04/08	03	ROYAL BUSINESS GROUP	005	MATERIALS AND SUPPLI	\$8.46
282554	01/04/08	03	AMAZON.COM	012	MATERIALS AND SUPPLI	\$137.89
282555	01/04/08	06	SEARS COMMERCIAL SAL	030	MATERIALS AND SUPPLI	\$278.81
282556	01/04/08	03	C D W G.COM	026	OFFICE SUPPLIES	\$44.81
282557	01/04/08	03	K H N SOLUTIONS LLC	005	MATERIALS AND SUPPLI	\$37.71
282558	01/07/08	03	NICK RAIL MUSIC	012	NON CAPITALIZED EQUI	\$4,186.09
282559	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
282560	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
282561	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$22,462.65
282562	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$31,780.49
282563	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
282564	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
282565	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
282566	01/07/08	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$31,780.49
282567	01/07/08	06	PROVO CANYON SCHOOL	030	OTHER CONTR-N.P.S.	\$4,256.00
282568	01/07/08	06	PROVO CANYON SCHOOL	030	OTHER CONTR-N.P.S.	\$10,184.00
680053	12/06/07	03	CORPORATE EXPRESS	001	STORES	\$229.98
680054	12/06/07	03	ELGIN SCHOOL SUPPLY	001	STORES	\$570.39
680055	12/06/07	03	OFFICE DEPOT	001	STORES	\$1,966.62
680056	12/07/07	03	ONE STOP TONER AND I	001	STORES	\$1,604.25
680057	12/07/07	03	PIONEER STATIONERS I	001	STORES	\$98.89
680058	12/07/07	03	SOUTHWEST SCHOOL/OFF	001	STORES	\$226.17
680059	12/18/07	03	WAXIE SANITARY SUPPL	001	STORES	\$203.52
680060	12/21/07	03	CORPORATE EXPRESS	001	STORES	\$142.38
680061	12/21/07	03	ELGIN SCHOOL SUPPLY	001	STORES	\$464.45
680062	12/21/07	03	OFFICE DEPOT	001	STORES	\$1,364.32
680063	12/21/07	03	PIONEER STATIONERS I	001	STORES	\$282.33
780063	12/12/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$69.00
780065	12/12/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$351.32
780066	12/12/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$138.00
780071	12/12/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$103.50
780073	12/06/07	06	ROMAN'S TRUCK BODY &	028	REPAIRS BY VENDORS	\$1,808.92
780077	12/17/07	03	CEMENT CUTTING INC	025	REPAIRS BY VENDORS	\$968.00
780078	12/17/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$122.86
780079	12/21/07	03	ONE STOP TONER AND I	035	REPAIRS BY VENDORS	\$155.25
780080	12/17/07	03	GEARY PACIFIC SUPPLY	025	BLDG.-REPAIR MATERIA	\$140.63
780081	12/21/07	06	SIMPLEX-GRINNELL LP	028	REPAIRS BY VENDORS	\$1,915.59
780082	12/19/07	03	CABLE PIPE LEAK DETE	025	REPAIRS BY VENDORS	\$500.00
780088	12/21/07	06	CLARENCE OCHS INC.	028	REPAIRS BY VENDORS	\$173.50
780090	12/21/07	06	BRODINGS BATTERY WHS	028	REPAIRS BY VENDORS	\$92.04
780091	12/21/07	06	BRODINGS BATTERY WHS	028	MATERIALS-REPAIRS	\$320.99
880029	12/14/07	03	EAGLE SOFTWARE	022	CONFERENCE, WORKSHOP,	\$175.00
880032	12/12/07	03	C A S H	022	CONFERENCE, WORKSHOP,	\$943.00
880033	12/12/07	03	EAGLE SOFTWARE	022	CONFERENCE, WORKSHOP,	\$2,400.00

SAN DIEGUITO UNION HIGH
FROM 12/05/07 THRU 01/07/08

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
880034	12/14/07	06	EAGLE SOFTWARE	022	CONFERENCE, WORKSHOP,	\$325.00
880035	12/21/07	03	CA SCHOOL PERSONNEL	022	CONFERENCE, WORKSHOP,	\$610.00
880036	12/21/07	06	EAGLE SOFTWARE	022	CONFERENCE, WORKSHOP,	\$400.00
880037	12/21/07	03	NORTHWEST EVALUATION	022	CONFERENCE, WORKSHOP,	\$300.00
980052	12/11/07	25-18	L B CONCRETE	025	LAND IMPROVEMENTS	\$1,250.00
980054	12/19/07	25-18	A B C SCHOOL EQUIPME	025	LAND IMPROVEMENTS	\$4,563.00
REPORT TOTAL						\$1,052,680.51

INSTANT MONEY REPORT FOR THE PERIOD 12/05/07 THROUGH 01/07/08

<i>Check #</i>	<i>Vendor</i>	<i>Amount</i>
10330	Dept of Pesticide Reg./Cashier	\$180.00
10331	Dept of Pesticide Reg./Cashier	\$180.00
10332	Dept of Pesticide Reg./Cashier	\$60.00
10333	DHL EXPRESS	\$30.82
10334	FEDEX	\$116.19
10335	BEL INC.	\$141.28
10336	DHL EXPRESS	\$20.16
	<i>Total</i>	\$728.45

Individual Membership Listings
For the Period of December 5, 2007 through January 7, 2008

<u>Staff Member Name</u>	<u>Organization Name</u>	<u>Amount</u>
Marilyn Pugh	Association of Supervision and Curriculum Development	\$264.00
Danielle Martinez	National Association for College Admissions Counseling	160.00

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED AND SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: APPROVAL OF RESOLUTION / FORMATION
OF NORTH COAST EDUCATIONAL LEGISLATIVE
ACTION NETWORK

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EXECUTIVE SUMMARY

Attached is a resolution regarding the establishment of the North Coast Educational Legislative Action Network. This network is composed of area districts and is intended to create collaboration when communicating with elected officials in Sacramento and Washington D.C regarding regional impact of state and federal policies and financial decisions.

RECOMMENDATION:

The administration recommends that the Board adopt the attached resolution regarding the formation of the North Coast Educational Legislative Action Network.

FUNDING SOURCE:

Not applicable

PL/bb

RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION
HIGH SCHOOL DISTRICT ENDORSING THE FORMATION OF THE NORTH
COAST EDUCATIONAL LEGISLATIVE ACTION NETWORK

Whereas, the Board of Trustees of the San Dieguito Union High School District recognizes that the San Dieguito Union High School District students, staff, and community would benefit from a consistent, ongoing and coordinated effort to educate elected officials in Sacramento and Washington D.C. regarding the impact of their policy and financial decisions on SDUHSD students; and

Whereas, the Board of Trustees of the San Dieguito Union High School District also recognizes that students in other North Coast school districts would benefit from a collaborative effort by the Trustees in other North Coast school districts to education elected officials in Sacramento and Washington D.C. regarding the regional impact of state and federal policy and financial decisions on North Coast students; and

Whereas, the Board of Trustees of the San Dieguito Union High School District encourages its staff to work collaboratively with the staff of other North Coast school districts to create a regional legislative action network for the North Coast area that will communicate effectively with elected officials in Sacramento and Washington D.C. regarding the impact of state and federal policy and financial policies; and

Whereas the Board of Trustees of the San Dieguito Union High School District supports the establishment of the North Coast Educational Legislative Network that will provide Board Members and staff in all North Coast school districts with voluntary opportunities to meet with elected officials so that elected officials can assist the Trustees in all North Coast school districts in carrying out their responsibilities.

Now therefore be it resolved that the Board of Trustees of the San Dieguito Union High School District does hereby support the establishment of the regional North Coast Educational Legislative Network.

Adopted, signed and approved this 17th day of January, 2008.

Board of Trustees of the San Dieguito Union High School District

Beth Hergesheimer, Board President

Linda Friedman, Board Clerk

San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Stephen G. Ma
Associate Superintendent, Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: Proposed Revision to Policy 5116.1 AR-1,
INTRADISTRICT OPEN ENROLLMENT

EXECUTIVE SUMMARY

Staff has updated school capacity and projected enrollment for 08-09 in arriving at the space available at each school site. We continue to have space available at LCC, TP, EW, OC and DG to accept intra and inter district transfers. This policy is presented for review and will be brought back to the next meeting for approval.

RECOMMENDATION:

It is recommended that the Board review the proposed revisions to Policy 5116.1 AR-1, as shown in the attached document.

FUNDING SOURCE:

Not applicable.

STUDENTS

5116.1/AR-1

INTRADISTRICT/OPEN ENROLLMENT

It is the policy of the Governing Board to provide options and meet the diverse needs, potential and interests of district students through an intra-district open enrollment policy on a space available basis limited only by the district's need to maintain appropriate racial and ethnic balances among district schools.

Enrollment Priorities

1. No student currently residing within a school's attendance area shall be displaced by another student as a result of the intra-district open enrollment transfer process.
2. The Governing Board retains the authority to maintain appropriate racial and ethnic balances among district schools. This authority takes precedence over the individual parent/guardian school choice if the two objectives are in conflict.
3. The Governing Board believes that all students are entitled to equity and access to educational support services. Administrative exceptions may be considered by local site staff to address the special instructional needs of individual students.
4. Requests for entrance to the specialized high school programs at Sunset Continuation High School or North Coast Alternative High School will be honored by employing existing criteria and the comprehensive high school administrative recommendations.
5. Once enrolled as an intra-district transfer, a student shall declare on an annual basis his/her intent to either remain at the high school of choice or return to the high school of residence. Students who are presently enrolled in San Dieguito Academy / Canyon Crest Academy may apply through the SDUHSD high school selection process to attend the academy they are not enrolled in without losing their position at their current school. However, the student may be subject to displacement due to excessive enrollment.
6. Students who transfer from one school to another within the district shall be eligible for all athletic competition except varsity level competition in sports in which the student has

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competed in any level of interscholastic competition during the twelve calendar months preceding the date of such transfer.

- 7. With the exception of athletic eligibility, students approved to attend a school on an intra-district open enrollment transfer shall be entitled to the identical student rights, responsibilities, and expectations as applied to all students living within that school's attendance boundaries. This includes student behavior expectations and equal discipline consequences, positive attendance and academic progress.
- 8. Students who leave Canyon Crest Academy / San Dieguito Academy to attend a school or program outside SDUHSD will lose their position at that school if they do not return during that school year. Students who leave and do not return during that school year must reapply as part of the SDUHSD high school selection process.

Selection Procedures

The submitted high school selection declaration for the 2008 - 2009 school year is final after the February 19, 2008 deadline. Students may not switch school choices after the application deadline. Late applicants (filing after the February 19, 2008 deadline) shall not be added to the waiting list for the non-boundary schools (SDA/CCA). Students who are selected to attend the non-boundary schools (SDA/CCA) are required to complete enrollment by April 4, 2008. Students who fail to enroll by April 4, 2008, will lose their lottery position.

Canyon Crest Academy

- A. The capacity of Canyon Crest Academy shall be determined by the Board of Trustees. All 9-12 students who reside within district boundaries are eligible to apply for admission to the Canyon Crest Academy. Completed applications are to be submitted directly to the school district prior to the designated deadline. If applications for admission exceed the program capacity of the school, a random, unbiased process will be followed to select those applicants eligible to enroll. Those not selected to enroll initially will be placed on a waiting list by grade level in the priority order in which they were selected. A waiting list will remain in force for one full year.

B. San Dieguito High School Academy

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The capacity of San Dieguito High School Academy shall be determined by the Board of Trustees. All 9-12 students who reside within district boundaries are eligible to apply for admission to the San Dieguito High School Academy. Completed applications are to be submitted to the school district prior to the designated deadline. If applications for admission exceed the program capacity of the school, a random, unbiased process will be followed to select those applicants eligible to enroll. Those not selected to enroll initially will be placed on a waiting list by grade level in the priority order in which they were selected. A waiting list will remain in force for one full year.

C. All Other Schools

1. On or before February 15 each year, the Superintendent or designee shall identify those schools within the district that have available capacity for intra-district transfers for the following school year under the district's open enrollment policy. A list of these schools and open enrollment applications shall be available at all school offices.
2. All students who submit applications to the district by February 19, 2008 shall be eligible for admission to their school of choice the following school year under the district's open enrollment policy if the requested school has not reached capacity and if the district's racial and ethnic balance is maintained. Applications received after the deadline may be considered if further openings exist.
3. District resident sibling-applicants of current year 9th-11th grade students are eligible to attend either CCA or SDA as long as their sibling is currently at that academy. A CCA incoming sibling has no priority at SDA and vice versa. Eligible siblings must participate in the high school selection process and meet the enrollment deadline.
4. Enrollment in a school of choice shall be determined by ~~lot~~ lottery from the eligible applicant pool, and a waiting list shall be established to indicate the order in which students may be accepted as openings occur. Late applications shall not be added to the waiting list.

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5. If open enrollment requests exceed capacity, students must attend their high school of residence. Students with approved transfer requests are expected to attend the selected school of choice for the duration of the normal academic school year.
6. Students residing in residential dwelling units that are subject to the district's Mello-Roos tax may be given priority for attendance for only those schools whose construction was financed by the Mello-Roos tax.

The student whose request for intra-district open enrollment transfer has been denied may appeal the decision. All appeals shall be in writing and directed to the Executive Director of Pupil Services or designee. A response to the appeal shall be in writing outlining the conditions or factors related to the final disposition of the transfer appeal request.

Space Available

The capacity and available space has been identified for schools throughout the San Dieguito Union High School District for the ~~2007~~2008-~~2008~~2009 school year as follows:

<u>Schools</u>	<u>New Capacity</u>		<u>Projected Enrollment</u>		<u>Space Available</u>	
			<u>07-08</u>	<u>08-09</u>	<u>07-08</u>	<u>08-09</u>
La Costa Canyon ¹	2,679	2,717	2,357	2,344	300	300
San Dieguito Academy	1,488	1,500	1,500		-0-	
Torrey Pines ^{1,2} High School	3,023	3,049	2,624	2,728	350	300
Earl Warren Middle School	872	898	561	567	300	300

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Carmel Valley				
Middle School	1,306 1,331	1,361 1,312		-0-
Oak Crest				
Middle School	1,013 1,000	900 967		100 30
Diegueño				
Middle School	1,217 1,166	953 913		250 250
Canyon Crest				
Academy	1,812	1,850 1,812		-0-

¹ Space available is subject to applications accepted and verification of actual enrollment at the two high schools of choice (San Dieguito Academy and Canyon Crest Academy).

~~² Assumes bookroom (190) is converted to music/dance space and custodial and related storage is relocated to rooms 96 and 97 .~~

Notifications

Notifications shall be sent to parents/guardians at the beginning of each year describing all current statutory attendance options and local attendance options available in the district including:

1. All options for meeting residency requirements for school attendance.
2. Program options offered within local attendance areas.
3. A description of any special program options available on both an inter-district and intra-district basis.
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied.
5. A district application form for requesting a change of attendance.
6. The explanation of attendance options under California law as provided by the California Department of Education.

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San Dieguito Union High School District

INFORMATION REGARDING BOARD AGENDA ITEM

TO: BOARD OF TRUSTEES

DATE OF REPORT: January 9, 2008

BOARD MEETING DATE: January 17, 2008

PREPARED BY: Stephen G. Ma
Associate Superintendent, Business

SUBMITTED BY: Peggy Lynch, Ed.D.
Superintendent

SUBJECT: Proposed Revision to Policy 7100 AR-1,
Attachment A, NEW CONSTRUCTION /
STUDENT HOUSING CAPACITY

EXECUTIVE SUMMARY

Capacity for each school site has been reviewed by staff and recalculated. In some cases, there was a net gain or loss in capacity even though no classrooms were physically added or taken away. This occurs when site principals reclassify rooms from teaching stations to non-teaching stations or visa versa. The exception for the 08-09 school year is that staff is recommending the demolition of three old relocatables at SDA and proposes to move four relocatables from Diegueno to replace the three being demolished. These are the only proposed physical changes to the classroom count.

This policy is being presented for review and will be brought back to the next meeting for approval.

RECOMMENDATION:

It is recommended that the Board review the proposed revision to Board Policy 7100 AR-1, Attachment A, *New Construction / Student Housing Capacity*, as shown in the attached document.

FUNDING SOURCE:

Not applicable.

NEW CONSTRUCTION

**7100/AR-1
ATTACHMENT A**

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
STUDENT HOUSING CAPACITY

I. High Schools - Regular Schedule

The capacity of a senior high school plant is calculated on a space utilization factor of approximately 85% of the teaching stations at 30 students each except for the San Dieguito High School Academy and Canyon Crest Academy, which are calculated on a space utilization factor of approximately 80% of the teaching stations at 30 students each. The ability to fully utilize available instructional space depends on such factors as properly balanced classes and a class size average close to the maximum.

1. San Dieguito High School Academy has ~~58~~ 57 regular teaching stations, 4 physical education classes and ~~2~~ 1 special education teaching stations.

a. ~~58~~ 57 regular teaching stations
~~58~~ 57 x 30 x 80% = ~~1392~~ 1368

b. 4 P.E. teaching stations
4 x 30 = 120

c. ~~2~~ 1 special education teaching stations
~~2~~ 1 x 15 x 80% = ~~24~~ 12

d. Total capacity (a + b + c) = ~~1536~~ 1500

2. Torrey Pines has ~~108~~ 106 regular teaching stations, 6 physical education classes and ~~10~~ 13 special education/opportunity teaching stations.

a. ~~108~~ 106 regular teaching stations
~~108~~ 106 x 30 x 85% = ~~2754~~ 2703

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- b. 6 P. E. teaching stations
 $6 \times 30 = 180$
- c. ~~10~~ 13 special education/opportunity teaching stations
~~10~~ 13 x 15 x 85% = ~~127.5~~ 166
- d. Total capacity (a + b + c) = ~~3062~~ 3049
- 3. La Costa Canyon has ~~99~~ 94 regular teaching stations, 6 physical education classes and ~~14~~ 11 special education/opportunity teaching stations.
 - a. ~~99~~ 94 regular teaching stations
~~99~~ 94 x 30 x 85% = ~~2524.5~~ 2397
 - b. 6 P. E. teaching stations
 $6 \times 30 = 180$
 - c. ~~14~~ 11 special education/opportunity teaching stations
~~14~~ 11 x 15 x 85% = ~~178.50~~ 140
 - d. Total capacity (a + b + c) = ~~2883~~ 2717
- 4. Canyon Crest Academy has 68 regular teaching stations, 5 special education teaching stations, and 4 physical education classes.
 - a. 68 regular teaching stations
 $68 \times 30 \times 80\% = 1632$
 - b. 5 special education teaching stations
 $5 \times 15 \times 80\% = 60$
 - c. 4 P.E. teaching stations
 $4 \times 30 = 120$
 - d. Total Capacity (a + b + c) = 1812

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- 5. Sunset/NCA (Continuation) provides a highly individualized program that has 9 regular teaching stations and 1 special education teaching stations.
 - a. 9 regular teaching stations
9 x 30 x 85% = 230
 - b. 1 special education teaching stations
1 x 15 x 85% = 12.75
 - c. Total capacity (a + b) = 242

II. Middle School - Regular Schedule

The capacity of a middle school plant is calculated on a space utilization factor of approximately 85% of the teaching stations with 30 students per teaching station.

- 1. Earl Warren has ~~27~~ 28 regular teaching stations, 4 physical education classes and 5 special education/opportunity classes.

- a. ~~27~~ 28 regular teaching stations
~~27~~ 28 x 30 x 85% = ~~688.50~~ 714
- b. 4 P. E. teaching stations
4 x 30 = 120
- c. 5 special education/opportunity teaching stations
5 x 15 x 85% = 63.75
- d. Total capacity (a + b + c) = ~~872~~ 898

- 2. Oak Crest has 33 regular teaching stations, 4 physical education classes and ~~4~~ 3 special education/opportunity teaching stations.

- a. 33 regular teaching stations

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$33 \times 30 \times 85\% = 841.50$

b. 4 P. E. teaching stations
 $4 \times 30 = 120$

c. ~~4~~ 3 special education/opportunity teaching stations
~~4~~ 3 x 15 x 85% = ~~51~~ 38.25

d. Total capacity (a + b + c) = ~~1,013~~ 1,000

3. Diegueño has ~~41~~ 39 regular teaching stations, 4 physical education classes and 4 special education/opportunity teaching stations.

a. ~~41~~ 39 regular teaching stations
~~41~~ 39 x 30 x 85% = ~~1045.5~~ 995

b. 4 P. E. teaching stations
 $4 \times 30 = 120$

c. 4 special education/opportunity teaching stations
 $4 \times 15 \times 85\% = 51$

d. Total capacity (a + b + c) = ~~1217~~ 1166

4. Carmel Valley has ~~46~~ 47 regular teaching stations, 4 physical education classes and 1 special education/opportunity teaching stations.

a. ~~46~~ 47 regular teaching stations
~~46~~ 47 x 30 x 85% = ~~1173~~ 1199

b. 4 P. E. teaching stations
 $4 \times 30 = 120$

c. 1 special education/opportunity teaching stations
 $1 \times 15 \times 85\% = 12.75$

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d. Total capacity (a + b + c) = ~~1306~~ 1331

III. Total Capacity

The District's capacity to house students is summarized as follows:

TABLE 1

SCHOOL	TOTAL TEACHING STATIONS	TOTAL CAPACITY 2006/07 07/08
SAN DIEGUITO ACADEMY	60 58	4,536 1,500
CANYON CREST ACADEMY	73	1,812
TORREY PINES	418 119	3,062 3,049
LA COSTA CANYON	443 105	2,883 2,717
SUNSET/NCA	10	242
DIEGUEÑO	45 43	1,217 1,166
CARMEL VALLEY	47 48	1,306 1,331
EARL WARREN	32 33	872 898
OAK CREST	37 36	1,043 1,000
TOTALS	535 515	13,943 13,715

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IV. Exceeding Capacity

It is possible to exceed projected capacity at both the high school or middle school level by such procedures as:

1. Schedule modification - extending the school day to permit more students to take advantage of specialized facilities such as shops and laboratories.
2. Facility modification - utilization of space not specifically designed for instruction purposes; i.e., faculty lounges, storage areas, etc.

While both procedures have been utilized to increase plant capacity, they do not provide an optimum learning environment for students.

V. Policy on Mitigating the Impact of New Residential and Commercial Development

The district will work with city and county planning agencies, property owners and developers to anticipate new development and to develop school facility financing plans designed to mitigate the impact of new residential and commercial development on the district based on student generation rates established by district studies.

This will enable the district to plan and construct permanent facilities district-wide to accommodate growth and student enrollment.

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