



Union High School District

**BOARD OF TRUSTEES  
REGULAR BOARD MEETING**

**Board of Trustees**  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

**Superintendent**  
Ken Noah

**THURSDAY, JANUARY 13, 2011  
6:30 PM**

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

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

**PUBLIC COMMENTS**

If you wish to speak regarding an item on the agenda, please complete a speaker slip located at the sign-in desk and present it to the Secretary to the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, 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 agenda and non-agenda items shall not exceed twenty (20) minutes. An individual speaker's allotted time may not be increased by a donation of time from others in attendance.

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

**PUBLIC INSPECTION OF DOCUMENTS**

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the Board Meeting will be available for review on the district website, [www.sduhsd.net](http://www.sduhsd.net), and/or at the district office. Please contact the [Office of the Superintendent](#) for more information.

**CONSENT CALENDAR**

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

**CLOSED SESSION**

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

**CELL PHONES/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.

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

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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 Academy • Sunset HS • Torrey Pines HS

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

**THURSDAY, JANUARY 13, 2011  
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 ITEMS ..... 6:00 PM
- 2. **CLOSED SESSION** ..... **6:01 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. To 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
  - C. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E) (1 case: *Miller v SDUHSD, case #37-2009-00102703-CU-PA-CTL*)
  - D. Consideration and/or deliberation of student discipline matters (3 cases)

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

- 3. RECONVENE REGULAR BOARD MEETING / CALL TO ORDER
- 4. PLEDGE OF ALLEGIANCE
- 5. REPORT OUT OF CLOSED SESSION
- 6. APPROVAL OF MINUTES OF THE BOARD WORKSHOP AND REGULAR MEETING OF DECEMBER 9, 2010  
Motion by\_\_\_\_, second by \_\_\_\_\_, to approve the Minutes of December 9<sup>th</sup>, as shown in the attached supplement.

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

- 7. STUDENT UPDATES / OATH OF OFFICE
  - A. OATH OF OFFICE, KATIE CHAMBERS, SUNSET HIGH SCHOOL ..... KEN NOAH
  - B. STUDENT UPDATES .....STUDENT BOARD REPRESENTATIVES
- 8. BOARD REPORTS AND UPDATES ..... BOARD OF TRUSTEES
- 9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES..... KEN NOAH
- 10. UPDATE, DIEGUEÑO MIDDLE SCHOOL .....MARY ANNE NUSKIN, 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. GIFTS AND DONATIONS  
Accept the Gifts and Donations, as shown in the attached supplement.

B. FIELD TRIP REQUESTS

Approve all Field Trip Requests submitted, as shown in the attached supplement.

**12. HUMAN RESOURCES**

A. PERSONNEL REPORTS

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

1. Certificated and/or Classified Personnel Reports, as shown in the attached supplements.

B. APPROVAL/RATIFICATION OF AGREEMENT  
(None Submitted)

**13. EDUCATIONAL SERVICES**

A. APPROVAL/RATIFICATION OF AGREEMENTS  
(None Submitted)

B. APPROVAL OF CONSOLIDATED APPLICATION FOR CATEGORICAL PROGRAMS (PART II)

1. Approve the submission of the Consolidated Application for Categorical Programs, Part II, for 2010-2011, as shown in the attached supplement.

**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 Christina M. Bennett or Eric R. Dill to execute all pertinent documents pertaining to this contract, contingent upon receipt of the signed documents and verification of insurance coverage:

1. Jodie K. Schuller & Associates to provide Speech/Language Developmental Services, Remediation & Transition Services, during the period December 22, 2010 through June 30, 2011, at the rate of \$120.00 per hour, to be expended from the General Fund/Restricted 06-00

B. APPROVAL/RATIFICATION OF AGREEMENTS  
(None Submitted)

C. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS

Approve/ratify the following Parent Settlement and Release Agreements, to be funded by the General Fund 06-00/Special Education, and authorize the Executive Director of Pupil Services to execute the agreements:

1. Student ID No. 688798, in the amount of \$34,200.00
2. Student ID No. 688799, in the amount of \$34,200.00

**15. BUSINESS**

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Ken Noah to execute the agreements:

1. The Board of Regents of the Nevada System of Higher Education, on behalf of the University of Nevada, Las Vegas to provide housing and dining services for the San Dieguito Academy Robotics Team, during the period March 31, 2011 through April 3, 2011, for an estimated amount of \$8,373.59, to be paid by the San Dieguito Academy Foundation.

2. San Diego Medical Services Enterprises to provide automatic external defibrillators program maintenance, during the period January 20, 2011 through January 19, 2012, for an amount not to exceed \$425.00, to be expended from the General Fund 03-00.
3. 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, 2011 through December 31, 2011, for an amount not to exceed \$3,720.00 plus expenses, to be expended from the General Fund 03-00.
4. Sowards and Brown Engineering, Inc. to prepare the map for annexation number 16 to Community Facilities District No. 95-2, during the period December 1, 2010 through January 13, 2011, for an amount not to exceed \$3,800.00, to be expended from Mello Roos Funds subject to reimbursement by the developer.
5. San Dieguito Union High School District Transportation Department to provide transportation services for Del Mar Rotary Club from December 16, 2010 to June 30, 2011, to be reimbursed at the rate of \$2.50 per mile plus the driver's hourly rate of \$42.00 per (\$58.00 per hour for overtime).
6. Morningstar Productions, LLC, to provide sound and stage equipment and services for Canyon Crest Academy graduation, during the period June 15, 2011 through June 17, 2011, for an amount not to exceed \$9,662.73, to be expended from the General Fund 03-00.

B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS

Approve/ratify amending the following agreements and authorize Christina M. Bennett or Eric R. Dill to execute the agreements:

1. Wolfram Research, Inc., to provide 21 additional Single User Licenses to the existing Comprehensive Site License and extending the contract period from December 12, 2012 to July 12, 2013, for an additional amount of \$3,424.13, to be expended from the General Fund 03-00.

C. AWARD/RATIFICATION OF CONTRACTS  
(None Submitted)

D. APPROVAL OF CHANGE ORDERS  
(None Submitted)

E. ACCEPTANCE OF CONSTRUCTION PROJECTS  
(None Submitted)

F. APPROVAL OF BUSINESS REPORTS  
Approve the following business reports:

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

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

_____ Joyce Dalessandro	_____ Jordan Bernard, La Costa Canyon High School
_____ Barbara Groth	_____ Katie Chambers, Sunset High School
_____ Beth Hergesheimer	_____ Becca Golden, Canyon Crest Academy
_____ Amy Herman	_____ Shakila Guevara, San Dieguito Academy
_____ John Salazar	_____ Allison Yamamoto, Torrey Pines High School

**DISCUSSION / ACTION ITEMS..... (ITEMS 16 - 20)**

- 16. ADOPTION OF RESOLUTION / REPORT ON STATUTORY SCHOOL FEES AND FINDINGS 2009-2010  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the resolution regarding statutory school fees and report for fiscal year 2009-2010, and findings in compliance with Government Codes sections 66006 and 66001, as shown in the attached supplements.
- 17. TITLE III DISTRICT PROGRAM IMPROVEMENT PLAN  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to approve the Title III District Program Improvement Plan, as shown in the attached supplement.
- 18. COMMUNITY FACILITIES DISTRICT NO. 95-2, ANNEXATION NO. 16 / ANNEXATION OF PROPERTY / SEASIDE HIGHLANDS / AN 18-UNIT SINGLE FAMILY SUBDIVISION / WARMINGTON RESIDENTIAL CALIFORNIA  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the attached Resolution of Intention to Annex Territory to the San Dieguito Union High School District Community Facilities District No. 95-2, Authorizing the Levy of a Special Tax and Calling an Election.
- 19. ACCEPTANCE OF 2009-10 ANNUAL AUDIT  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to accept the 2009-10 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King & Co. LLP, as shown in the attached supplement.
- 20. ADOPTION OF RESOLUTION / LAYOFF OF CLASSIFIED VACANT POSITIONS (2)  
Motion by \_\_\_\_\_, second by \_\_\_\_\_, to adopt the Resolution approving Layoff of Classified Positions, as shown in the attached supplement.

**INFORMATION ITEMS..... (ITEMS 21 - 29)**

- 21. [SINGLE PLAN FOR STUDENT ACHIEVEMENT](#)  
This item is being submitted for first read and will be resubmitted for board action on February 3, 2011.
- 22. BUSINESS SERVICES UPDATE..... ERIC DILL, ASSOCIATE SUPERINTENDENT
- 23. HUMAN RESOURCES UPDATE ..... TERRY KING, ASSOCIATE SUPERINTENDENT
- 24. EDUCATIONAL SERVICES UPDATE..... RICK SCHMITT, ASSOCIATE SUPERINTENDENT
- 25. 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)
- 26. FUTURE AGENDA ITEMS
- 27. **ADJOURNMENT TO CLOSED SESSION (AS NECESSARY)**
  - 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. To 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
  - C. To conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E) (1 case: *Miller v SDUHSD, case #37-2009-00102703-CU-PA-CTL*)
  - D. Consideration and/or deliberation of student discipline matters (3 cases)

28. REPORT FROM CLOSED SESSION (AS NECESSARY)

29. MEETING ADJOURNED

*The next regularly scheduled Board Meeting will be held on [Thursday, February 3, 2011, 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  
BOARD OF TRUSTEES  
BOARD WORKSHOP  
MINUTES**

**Board of Trustees**  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar  
  
**Superintendent**  
Ken Noah

**THURSDAY, DECEMBER 9, 2010  
5:00 PM**

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

The Governing Board of the San Dieguito Union High School District held a Board Workshop on Thursday, December 9, 2010, at the above location, in the Board Room.

**ATTENDANCE**

BOARD OF TRUSTEES

Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar

DISTRICT ADMINISTRATION

Ken Noah, Superintendent  
Mike Coy, Director, Technology  
Joel VanHooser, Supervisor, Technology  
Becky Banning, Recording Secretary

1. CALL TO ORDER – The meeting was called to order at 5:00 PM.

**INFORMATION ITEM**

2. TECHNOLOGY / GROUPWISE INSERVICE

Technology Director Mike Coy and Technology Supervisor Joel Van Hooser, gave a hands-on in-service on "GroupWise", the district's email and electronic calendaring system. They also reviewed new functions of Abode Acrobat.

3. ADJOURNMENT – The meeting was adjourned at 5:54 PM.

\_\_\_\_\_  
Barbara Groth, Board Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Ken Noah, Superintendent

\_\_\_\_\_  
Date



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

**Board of Trustees**  
Joyce Dalessandro  
Barbara Groth  
Beth Hergesheimer  
Amy Herman  
John Salazar  
  
**Superintendent**  
Ken Noah

**DECEMBER 9, 2010**

**THURSDAY, DECEMBER 9, 2010**  
**6:30 PM**

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

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

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE  
President Groth called the meeting to order at 6:00 PM. The flag salute was conducted following Closed Session.
2. OATH OF OFFICE, NEW TRUSTEES: AMY HERMAN, JOHN SALAZAR  
Superintendent Noah administered the Oath of Office to new Trustees Amy Herman and John Salazar.
3. PUBLIC COMMENTS REGARDING CLOSED SESSION ITEMS  
President Groth called for public comments on Closed Session items; No comments were presented.
4. CLOSED SESSION .....(ITEM 4)  
The Board convened to Closed Session at 6:05 PM to:
  - A. 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 & Associate Superintendents (3); Employee Organizations: San Dieguito Faculty Association and/or California School Employees' Association.
  - C. Conference with legal counsel to discuss current and/or potential litigation, pursuant to Government Code Sections 54956.9(b)(3)(A), (D), and (E)
  - D. Consideration and/or deliberation of student discipline matters (3 cases)

**OPEN SESSION / ATTENDANCE**

**BOARD OF TRUSTEES**

Joyce Dalessandro	Taylor Bell, Sunset High School
Barbara Groth	Jordan Bernard, La Costa Canyon High School
Beth Hergesheimer	Becca Golden, Canyon Crest Academy
Amy Herman	Shakila Guevara, San Dieguito Academy
John Salazar	Allison Yamamoto, Torrey Pines High School



DISTRICT ADMINISTRATORS / STAFF

Ken Noah, Superintendent  
Eric Dill, Associate Superintendent, Business Services  
Rick Schmitt, Associate Superintendent, Educational Services  
Terry King, Associate Superintendent, Human Resources  
Delores Perley, Director, Finance Department  
Bruce Cochrane, Executive Director, Pupil Services  
Denise Stanley, Principal, Adult Education  
Becky Banning, Recording Secretary

5. RECONVENE / REPORT OUT OF CLOSED SESSION .....(ITEM 5)

The regular meeting reconvened at 6:31 PM. The Board took action during Closed Session to approve the recommended expulsion of Student #1202394 and the stipulated expulsions of students #522365 and #650872. All motions were unanimously carried.

6. APPROVAL OF MINUTES, (WORKSHOP AND REGULAR MEETING), NOVEMBER 18, 2010.....(ITEM 6)

It was moved by, Ms. Hergesheimer, seconded by Ms. Dalessandro, to approve the Minutes of November 18<sup>th</sup>, as presented. Motion unanimously carried.

**ORGANIZATION OF THE BOARD .....(ITEM 7)**

7a. NOMINATION / ELECTION OF BOARD PRESIDENT

It was moved by Ms. Groth, seconded by Ms. Herman, that nominations be closed and that Beth Hergesheimer be elected President of the Board for 2011. Motion unanimously carried.

7b. PASSING OF THE GAVEL TO THE NEWLY ELECTED PRESIDENT OF THE BOARD

Outgoing President, Barbara Groth passed the gavel to Beth Hergesheimer, who presided over the remainder of the meeting.

7c. RECOGNITION OF OUTGOING PRESIDENT

Superintendent Noah expressed his gratitude to Ms. Groth for her leadership throughout the past year and presented her with a gift and bouquet of flowers.

7d. ELECTION OF VICE PRESIDENT

It was moved by Ms. Groth, seconded by Ms. Herman, that nominations be closed and that Ms. Dalessandro be elected as Vice-President of the Board for 2011. Motion unanimously carried.

7e. ELECTION OF CLERK

It was moved by Ms. Dalessandro, seconded by Ms. Herman, that nominations be closed and that Ms. Groth be elected as Clerk of the Board for 2011. Motion unanimously carried.

7f. APPOINTMENT OF BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY

It was moved by Ms. Groth, seconded by Ms. Dalessandro, that Eric Dill, Associate Superintendent of Business Services, be appointed to serve as Board Representative to the North City West Joint Powers Authority, for 2011. Motion unanimously carried.

7g. APPOINTMENT OF ALTERNATE BOARD REPRESENTATIVE / NORTH CITY WEST JOINT POWERS AUTHORITY

It was moved by Ms. Herman, seconded by Ms. Dalessandro, that Superintendent Ken Noah and Ms. Groth be appointed to serve as Alternate Board Representatives to the North City West Joint Powers Authority, for 2011. Motion unanimously carried.

7h. ESTABLISH DATE, TIME AND PLACE OF REGULAR MEETINGS OF THE BOARD FOR 2011

It was moved by Ms. Dalessandro, seconded by Shakila Guevara, 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.

7i. APPOINTMENT OF BOARD SECRETARY AND RE-ADOPTION OF BOARD POLICIES

It was moved by Ms. Groth, seconded by Ms. Dalessandro, that the Board re-adopt all Board Policies and appoint the Superintendent to serve as Board Secretary, as specified in Bylaw #9320. Motion unanimously carried.

\*7j. APPOINTMENTS OF BOARD REPRESENTATIVES FOR THE FOLLOWING COMMITTEES:

Committee appointments of Board Representatives for 2011 were as follows:

Career Technical Education	<u>Barbara Groth / Amy Herman</u>
Encinitas City/School Liaison Committee	<u>Beth Hergesheimer / John Salazar</u>
Legislative Action Network, Regional	<u>Beth Hergesheimer / Amy Herman</u>
North Coastal Consortium for Special Education	<u>John Salazar / Barbara Groth (Alternate)</u>
San Diego City Council/School Liaison	<u>Joyce Dalessandro / Amy Herman</u>
Solana Beach City/School Liaison Committee	<u>Joyce Dalessandro / John Salazar</u>
Strategic Planning Committee	<u>Beth Hergesheimer</u>
Budget Review Committee	<u>Joyce Dalessandro</u>

Legislative Action Network, Local – This committee has been incorporated with the Regional LAN committee.

The Carlsbad City/School Liaison Committee has been eliminated, therefore, no representatives were assigned.

*\*IMMEDIATELY FOLLOWING ACTION ON THIS ITEM, THE BOARD TEMPORARILY ADJOURNED AND SUMMONED A MEETING OF THE SAN DIEGUITO PUBLIC FACILITIES AUTHORITY, THEN RECONVENED THE REGULAR MEETING.*

**NON-ACTION ITEMS.....(ITEMS 8 - 10)**

8. BOARD REPORTS AND UPDATES

A. STUDENT BOARD MEMBERS

All Student Board Representatives gave updates on events and activities at their schools.

B. BOARD OF TRUSTEES

All Board members attended the California School Boards Association Annual Conference and Trade Show, which was held in San Francisco from December 2 – 4<sup>th</sup>.

Most Board members also attended a District Office Fall Potluck in November.

Ms. Herman began her update by saying that she is honored to be on the Board and is looking forward to working with the board and district staff. In addition to the CSBA conference, she also attended an Orientation Session for New Trustees held prior to the conference, on December 1<sup>st</sup>.

Mr. Salazar began his update by saying he is very honored to be on the Board and thanked the Board for all their support during this transition phase. Mr. Salazar stated he is looking forward to working together with the Board. He also attended the Orientation Session for New Trustees on December 1<sup>st</sup>.

9. SUPERINTENDENT’S REPORTS, BRIEFINGS AND LEGISLATIVE UPDATES ..... KEN NOAH

Superintendent Noah welcomed the new trustees and congratulated Ms. Groth on her reelection as Board Member. Mr. Noah also attended the CSBA Conference, and joined Mr. Salazar and Ms. Herman at the New Trustees Orientation Session. Mr. Noah said this conference gave opportunity for the board to learn new things, get better acquainted as a board and start forming relationships that strengthen the group.

Mr. Noah addressed the state’s release on preliminary data on student drop-out numbers and said the actual report will be out in the spring.

There are two meetings scheduled in January; a regular meeting on January 13<sup>th</sup>, and a workshop on January 18<sup>th</sup>. A budget update workshop is also pending.

- 10. SCHOOL SITE UPDATE, ADULT EDUCATION ..... DENISE STANLEY, PRINCIPAL  
Principal Stanley highlighted recent accomplishments at Adult Education and discussed goals for the current year.

Two ESL classes currently being offered - one in a school from the Solana Beach School District, the other at the Boys and Girls Club - have been extremely successful.

Ms. Stanley also announced that Adult Ed has been rewarded a U.S. Citizenship Immigration Grant from Department of Homeland Security. Many agencies throughout the country applied for this grant, and Adult Ed was selected as the recipient. There will be a kick-off event followed by a series of workshops very specific to the naturalization process.

There are also over 125 different classes in over 25 locations, in addition to school site locations. This fall, the revenue from enrollment fees has been increased by 10% in comparison to last year.

The Board thanked Principal Stanley for her update and commended her leadership of Adult Education.

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

It was moved by Shakila Guevara, seconded by Taylor Bell, that consent items 11 through 15, be approved as presented below. Motion unanimously carried.

**11. SUPERINTENDENT**

A. ACCEPTANCE OF GIFTS AND DONATIONS

Accept the Gifts and Donations, as presented.

B. APPROVAL OF FIELD TRIP REQUESTS

Approve all Field Trip Requests submitted, as presented.

**12. HUMAN RESOURCES**

A. APPROVAL OF PERSONNEL REPORTS

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

- 1. Certificated and/or Classified Personnel Reports, as presented.

B. APPROVAL/RATIFICATION OF AGREEMENT

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Ken Noah to execute the agreements:

- 1. Aetna, Inc. to provide medical coverage, stand-alone dental coverage, and life, disability, and long term care coverage for certificated staff, during the requested period of January 1, 2011 until terminated, to be expended from the employees' cap flex spending account.

**13. EDUCATIONAL SERVICES**

A. APPROVAL/RATIFICATION OF AGREEMENTS

Approve/ratify entering into the following agreement and authorize Christina M. Bennett or Eric R. Dill to execute the agreement:

- 1. Northrop Grumman Systems Corporation (NGSC) to provide a community school-to-work program, during the period January 20, 2011 through May 20, 2011, at no cost to the district.

**14. PUPIL SERVICES**

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

(None Submitted)

**B. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Ken Noah to execute the agreements:

1. Aurora Behavioral Health Care/San Diego, to provide a basic education program, individualized assessments, and outpatient psychology services and therapy, during the period November 16, 2010 through June 30, 2011, at the rate of \$325.00 per diem and \$150.00 per licensed physician visit, to be expended from the General Fund/Restricted 06-00.
2. North Coastal Consortium for Special Education, to provide classroom support and a one-on-one Instructional Assistant for a special education student, during the period September 1, 2010 through June 30, 2011, at the rate of \$100.00 per diem, to be expended from the General Fund/Restricted 06-00.

**C. ADOPTION OF RESOLUTION / DEPARTMENT OF REHABILITATION**

Adopt the attached resolution authorizing the San Dieguito Union High School District to enter into a Cooperative Contract with the California Department of Rehabilitation (DOR) Transition Partnership Project (TPP) to provide vocational rehabilitation services to prepare students/clients 18-22 years of age coming from La Costa Canyon High School, Sunset High School, and one community based classroom to obtain and retain competitive employment, during the period July 1, 2010 through June 30, 2013, in the estimated amount of \$131,426.00 annually, to be expended from the General Fund/Special Education 06-00, and authorize the Director of Purchasing to sign all documents related to the contract.

**D. APPROVAL/RATIFICATION OF PARENT SETTLEMENT AND RELEASE AGREEMENTS**

(None Submitted)

**15. BUSINESS**

**A. APPROVAL/RATIFICATION OF AGREEMENTS**

Approve/ratify entering into the following agreements and authorize Christina M. Bennett, Eric R. Dill, or Ken Noah to execute the agreements:

1. Cathedral Catholic High School for lease of facilities for the Canyon Crest Academy Girls Water Polo Team, during the period November 15, 2010 through February 26, 2011, for an estimated amount of \$4,557.00, to be expended from the Canyon Crest Academy Foundation.
2. Cathedral Catholic High School for lease of facilities for the Torrey Pines High School Girls Water Polo Team, during the period December 20, 2010 through December 29, 2010, for an estimated amount of \$1,176.00, to be expended from the Torrey Pines High School Foundation.
3. Door Service & Repair, Inc. (DSR), to provide preventative maintenance on 111 various types and sizes of rolling steel doors at 9 different school sites, during the period November 16, 2010 through November 30, 2010, for an amount not to exceed \$1,765.00, to be expended from the General Fund 03-00.

**B. APPROVAL/RATIFICATION OF AMENDMENT TO AGREEMENTS**

(None Submitted)

**C. AWARD/RATIFICATION OF CONTRACTS**

(None Submitted)

**D. APPROVAL OF CHANGE ORDERS**

Approve Change Order No. 1 to the following projects, and authorize Christina M. Bennett or Eric R. Dill to execute the change orders:

1. Carmel Valley Middle School Shade Structure project B2009-30, contract entered into with USA Shade & Fabric Structures, Inc., extending the contract time by 450 days.

E. ACCEPTANCE OF CONSTRUCTION PROJECTS

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

1. Carmel Valley Middle School Shade Structure project B2009-30, contract entered into with USA Shade & Fabric Structures, Inc.

F. APPROVAL OF BUSINESS REPORTS

Approve the following business reports:

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

**DISCUSSION / ACTION ITEMS ..... (ITEMS 16 – 20)**

16. BOARD POLICY REVISION PROPOSAL, #3260.1, "STUDENT PARKING FEES"

It was moved by Ms. Groth, seconded by Ms. Dalessandro, to approve the Board Policy Revision as presented. Motion unanimously carried.

17. BOARD POLICY REVISION PROPOSALS (8), #3510, "FACILITIES", #3511 & AR-1 & AR-2, "ENERGY AND WATER MANAGEMENT/STORM WATER MANAGEMENT", #3514, "ENVIRONMENTAL SAFETY", #6142.5 & AR-1, "ENVIRONMENTAL AWARENESS", #7000, "FACILITIES"

It was moved by Ms. Dalessandro, seconded by Ms. Herman, to approve the Board Policy Revisions (8), as presented. Motion unanimously carried.

18. BOARD POLICY REVISION PROPOSALS (2), #5118 & AR-1, "ATTENDANCE OF NON-RESIDENTS / INTERDISTRICT ATTENDANCE"

It was moved by Becca Golden, seconded by Allison Yamamoto, to approve the Board Policy Revisions (2), as presented. Motion unanimously carried.

19. ADOPTION OF 2010-11 DISTRICT GENERAL FUND / FIRST INTERIM BUDGET

It was moved by Ms. Dalessandro, seconded by Ms. Herman, to adopt the 2010-11 District General Fund, First Interim Budget and Certification, as presented. Motion unanimously carried.

20. CSBA DELEGATE ASSEMBLY NOMINATIONS, 2011

Nominations of CSBA Delegate Assembly Candidates for 2011, as shown in the attached supplement.

It was moved by Ms. Groth, seconded by Ms. Dalessandro, to nominate the following candidates for CSBA Delegate Assembly, 2011: Twila Godley, Penny Halgren, Sharon Jones, Kelli Moors, Janet Mulder, Barbara Ryan, and Priscilla Schreiber. Motion unanimously carried.

**INFORMATION ITEMS..... (ITEMS 19 - 31)**

21. PUBLIC NOTICE – 2009/10 REPORT ON STATUTORY SCHOOL FEES AND FINDINGS

This item was submitted for review and will be resubmitted to the Board for approval on January 13, 2011.

22. UPDATE, OFFICE OF PUBLIC SCHOOL CONSTRUCTION PROJECT CLOSE OUTS / CANYON CREST ACADEMY, SAN DIEGUITO ACADEMY LIBRARY, TORREY PINES HIGH SCHOOL WEST CAMPUS

This item was presented for board information and review only.

23. TITLE III DISTRICT PROGRAM IMPROVEMENT PLAN

This item was being submitted for review and will be resubmitted to the Board for approval on January 13, 2011.

24. BUSINESS SERVICES UPDATE ..... ERIC DILL, ASSOCIATE SUPERINTENDENT

Mr. Dill gave an update on the District’s Long Range Facilities Task Force Committee. He also gave an update on the status of a community survey currently underway, which was scheduled to culminate later that evening. An update on preliminary results and more information will be provided at the Long Range Facilities Update Workshop of January 18<sup>th</sup>. Mr. Dill also reported that the district has received one of two property tax installments, which came in earlier this week. The second installment is due in April. More information will be provided at the Budget Update Workshop scheduled for January 13<sup>th</sup>.

25. HUMAN RESOURCES UPDATE ..... TERRY KING, ASSOCIATE SUPERINTENDENT

Ms. King attended a retirement event honoring Cathy Hicks, the District’s BTSA’s Coordinator. Ms. King commended Ms. Hicks for her accomplishments and exemplary leadership. Ms. King reported that an AB430 Grant had been approved, which will pay for Tier II credentialed staff.

26. EDUCATIONAL SERVICES UPDATE ..... RICK SCHMITT, ASSOCIATE SUPERINTENDENT

Mr. Schmitt handed out a draft brochure of [Frequently Asked Questions](#), which will be distributed to families, addressing the district’s “High School of Choice” process. Mr. Schmitt also announced that Choice Nights are now scheduled. Details about Choice Nights are posted on the schools’ websites. More information and updates will follow.

27. PUBLIC COMMENTS - (No additional comments provided)

28. FUTURE AGENDA Items - (None discussed)

29. ADJOURNMENT TO CLOSED SESSION – (No Closed Session required)

30. REPORT OUT OF CLOSED SESSION – No further action was taken by the Board.

31. ADJOURNMENT OF MEETING - Meeting adjourned at 8:06 PM.

\_\_\_\_\_  
Barbara Groth, Board Clerk

\_\_\_\_ / \_\_\_\_ / 2010  
Date

\_\_\_\_\_  
Ken Noah, Superintendent

\_\_\_\_ / \_\_\_\_ / 2010  
Date

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED AND  
SUBMITTED BY:** Ken Noah, 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 reports.

### RECOMMENDATION:

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

### FUNDING SOURCE:

Not applicable

KN/bb

**GIFTS AND DONATIONS  
SDUHSD BOARD MEETING  
January 13, 2011**

ITEM 11A

Donation	Purpose	Donor	Department	School Site
\$21,842.20	Artists in Residence for VPA	La Costa Canyon High School Foundation	Various	LCC
\$15,857.52	Artists in Residence Salaries	Canyon Crest Academy Foundation	Various	CCA
\$11,900.00	Band Boosters, Drama Department & Administration	Oak Crest Foundation, Inc.	Band, Drama and Administration	OC
\$9,460.28	Lab Equipment, Wrestling Room	Canyon Crest Academy Foundation	Science & Wrestling	CCA
\$5,300.97	Science Materials & Patio Furniture for Nest	Canyon Crest Academy Foundation	Science & The Nest	CCA
\$5,200.00	Music Coaches Costs	CVMS Boosters	Music	CV
\$3,000.00	AVID Program	San Dieguito Academy Foundation	AVID	SDA
\$2,964.24	After School Math Tutoring Program	San Dieguito Academy Foundation	Math	SDA
\$1,625.25	SDA Theatre Department	San Dieguito Academy Foundation	Theatre	SDA
\$823.00	Weight Room Equipment Repairs	Canyon Crest Academy Foundation	PE	CCA
\$500.00	Repair of Music Instruments	CVMS Boosters	Music	CV
\$300.00	Copying Costs for the English Department	Diegueno Middle School PTA	English	DNO
\$75.00	USABO (Biology Olympiad Qual Test Admin)	Torrey Pines High School Foundation	Science	TPHS
\$34.36	CCA Donations	TRUIST	Various	CCA
\$10.00	World Language Copy Costs	Joni Laura & Daniel Smith	World Languages	DNO
2 HP 8150 Laser Printers	Math Classes	Macy Dennis / Amylin Pharmaceuticals	Math	SDA

**\$78,892.82**

**Monetary Donations  
Value of Donated Items**

**\$78,892.82****TOTAL VALUE**



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED AND  
SUBMITTED BY:** Ken Noah, 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 reports.

### RECOMMENDATION:

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

### FUNDING SOURCE:

As listed on attached reports.

KN/bb

**FIELD TRIP REQUESTS**  
**SDUHSD BOARD MEETING**  
**January 13, 2011**

ITEM 11B

Date	Sponsor, Last Name	First Name	School Team/Club	Total # Students	Total # Chaperones	Purpose/ Conference Name	City	State	Loss of Class Time	\$ Cost
August 6-8, 2011	Williams	Erica	CCA	38	1	ASB Retreat	Palomar Mtn	CA	0	\$125.00 ASB funds and donations
August, 2011	Wood	Kaitlin	LCC	30-40	5	ASB Retreat	La Quinta	CA	0	\$2000.00 ASB funded
July 11-14, 2011	Wood	Kaitlin	LCC	4	1	CADA Leadership Camp	Santa Barbara	CA	0	\$505.00 per student ASB funded
July 11-14, 2011	Williams	Erica	CCA	4	1	CADA Leadership Camp	Santa Barbara	CA	0	\$2260.00 ASB funded
March 30-April 2, 2011	Berend or Stimsom	Jason or George	SDA	50	5	FIRST Robotics Competition	Las Vegas	NV	2 days	\$4000.00 for registration corporate sponsored \$15,000 travel expenses covered by donations
April 27-30, 2011	Berend or Stimsom	Jason or George		50	5	FIRST Robotics Competition	Las Vegas	NV	3 days	\$5000.00 for registration corporate sponsored \$20,000 travel expenses covered by donations

\* Dollar amounts are listed only when District/site funds are being spent.  
Other activities are paid for by student fees or ASB funds.

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Terry King  
Associate Superintendent/Human Resources

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL OF CERTIFICATED and  
CLASSIFIED PERSONNEL

-----

### EXECUTIVE SUMMARY

Please find the following Personnel actions attached for Board Approval:

#### Certificated

Employment  
Change in Assignment  
Leave of Absence  
Resignation

#### Classified

Employment  
Change in Assignment  
Resignation

#### RECOMMENDATION:

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

#### FUNDING SOURCE:

General Fund

## PERSONNEL LIST

ITEM 12A

### CERTIFICATED PERSONNEL

#### Employment

1. **Erin Charnow**, 100% Temporary Teacher (math) at La Costa Canyon for the remainder of the 2010-11 school year, effective 1/03/11 through 6/17/11.
2. **MaryJo Vatalare**, 100% Temporary Teacher (special education – mild/moderate) at San Dieguito Academy for the remainder of the 2010-11 school year, effective 1/03/11 through 6/17/11.
3. **Angela Willden**, Temporary Teacher (Spanish/science) rehired at Torrey Pines for semester II/2010-11 school year, effective 1/31/11 through 6/17/11.

#### Change in Assignment

1. **Rayna Stohl**, Temporary Teacher (PE/dance) at Canyon Crest Academy, change in assignment for semester II/2010-11 school year from 67% to 100%, effective 1/31/11 through 6/17/11.

#### Leave of Absence

1. **MaryAnn Rall**, Teacher (science) currently on approved leave of absence from Torrey Pines through 1/28/11, requests extension of unpaid leave for semester II/2010-11 school year, effective 1/31/11 through 6/17/11.

#### Resignation

1. **Sharon Armstrong**, Teacher (English) at Earl Warren, resignation for retirement purposes, effective 6/17/11.
2. **Penelope Bernal**, Teacher (English/ELD Lead) at La Costa Canyon, resignation for retirement purposes, effective 6/17/11.
3. **Terrance Calen**, Middle School Principal at Oak Crest, resignation for retirement purposes, effective 6/30/11.
4. **Barbara Stroud**, High School Assistant Principal at Canyon Crest Academy, resignation for retirement purposes, effective 6/30/11.

ITEM 12A

PERSONNEL LIST

**CLASSIFIED PERSONNEL**

**Employment**

1. **Aragone, Stefano**, Campus Supervisor-MS, SR29, 48.75% FTE, effective 01/01/11
2. **Brenner, Carl**, Campus Supervisor-MS, SR29, 0.1125% FTE, effective 01/03/11
3. **Devers, Lamarr**, Custodian-Carmel Valley MS, SR32, 100% FTE, effective 01/10/11
4. **Hansen, Kelley**, Student Worker, Nutrition Services-LCC, effective 10/27/10
5. **Hubbard, Bridget**, Instructional Assistant SpEd, LCC, SR34, 48.75% FTE, effective 01/02/11
6. **Ibarra, Ubaldo**, Campus Supervisor-MS, SR29, 0.1125% FTE, effective 01/02/11
7. **McMillan, Dolores**, At Will Employee, effective 12/13/10 – 6/10/11
8. **Sabul, Lindsey**, Student Worker, Nutrition Services-CCA, effective 10/04/10
9. **Saenz, Patti**, Administrative Secretary-MS, Carmel Valley, SR 38, 100% FTE, effective 01/03/11
10. **Tyler, Jeff**, Instructional Assistant SpEd, LCC, SR34, 37.5% FTE, effective 01/03/11
11. **Woolf, Rachel**, At Will Employee, effective 01/03/11 – 06/10/11

**Change in Assignment**

1. **Kelly, Tricia**, from Secretary, Facilities, 11 months FTE to Secretary, 12 months FTE, effective 12/14/10

**Resignation**

1. **Cobos, Fernando**, Custodian, resigning for the purpose of retirement, effective 12/31/10
2. **Hernandez, Helen**, Locker Room Attendant, resigning for the purpose of retirement, effective 12/31/10
3. **Pachner, Robert**, School Bus Driver, resigning effective 11/30/10

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 3, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** David Jaffe, Executive Director, Curriculum & Assessment

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** 2010-2011 CONSOLIDATED APPLICATION PART II

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### EXECUTIVE SUMMARY

The 2010-2011 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 III (LEP and Immigrant)  
Economic Impact Aid (EIA)

### RECOMMENDATION:

It is recommended that the Board approve the submission of the 2010-2011 Consolidated Application Part II.

### FUNDING SOURCE:

State and Federal Funding

# 2010-11 Consolidated Application for Funding Categorical Aid Programs (Part II)

California Department of Education

Consolidated Application

<p><b>Purpose:</b> To declare the agency's intent to apply for 2010-11 funding of Consolidated Categorical Aid Programs.</p>	<p><b>Agency:</b> San Dieguito Union High</p>								
<p><b>CDE Contact:</b> Anne Daniels - 916-319-0295 - ADaniels@cde.ca.gov</p>	<p><b>CD code:</b></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><b>Legal status of agency:</b> <input checked="" type="checkbox"/> School District  <input type="checkbox"/> County Office of Education  <input type="checkbox"/> Direct-Funded Charter</p>	<p><b>Dates of project duration:</b> July 1, 2010 – June 30, 2011</p>								
<p>Date of approval by local governing board: ____/____/____</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><b>Advisory Committees:</b> 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>								
<div style="border: 1px solid black; display: inline-block; padding: 5px;"> <p><u>OR</u>, for each committee, check the appropriate box to the right</p> </div>									
<table style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;"><input type="checkbox"/></td> <td style="width: 50%;"><input type="checkbox"/></td> </tr> <tr> <td>Committee is N/A</td> <td>Committee refused to sign</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Committee is N/A</td> <td>Committee refused to sign</td> </tr> </table>		<input type="checkbox"/>	<input type="checkbox"/>	Committee is N/A	Committee refused to sign	<input type="checkbox"/>	<input type="checkbox"/>	Committee is N/A	Committee refused to sign
<input type="checkbox"/>	<input type="checkbox"/>								
Committee is N/A	Committee refused to sign								
<input type="checkbox"/>	<input type="checkbox"/>								
Committee is N/A	Committee refused to sign								
<p><b>Certification:</b> 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 style="text-align: right;">_____/_____/_____ Date</p>									
<p><input type="checkbox"/> Electronic certification HAS been completed.      <input checked="" type="checkbox"/> Electronic certification has NOT been completed.</p>									

## 2010-11 District Allocation of EIA Funds

California Department of Education

Consolidated Application

<b>Purpose:</b> To allocate Economic Impact Aid (EIA) funds for 2010-11. The results from this page are used to make school-level allocations on page 31.			<b>Agency:</b> San Dieguito Union High		
<b>CDE Contact:</b> <i>Mark Klinesteker</i> 916-319-0420 <a href="mailto:MKlinesteker@cde.ca.gov">MKlinesteker@cde.ca.gov</a> <i>Chimeng Yang</i> 916-319-0678 <a href="mailto:CYang@cde.ca.gov">CYang@cde.ca.gov</a>			<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.		
<b>Description</b>			<b>SACS Resource Codes: 7090/7091</b>		
			<b>Economic Impact Aid (EIA)</b>		
1.	2010-11 entitlement		381,848		
2.	Transferred in	(+)	0		
3.	2009-10 carryover (as of 6/30/10)	(+)	0		
4.	Repayment of funds	(+)	0		
5.	Subtotal (line 1 + 2 + 3 + 4)	(=)	381,848		
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 (may not exceed 32 cents per pupil)	(-)	0		
10.	EIA alternative	(-)	0		
11.	Adjusted total allocation* (line 5 - 6 - 7 - 8 - 9 -10)	(=)	381,848		

\* Line 11 to be allocated to schools.



# 2009-10 Title I, Part A Carryover Calculation and Waiver Request

ITEM 13B

California Department of Education

Consolidated Application

<p><b>Purpose:</b> To calculate Title I, Part A and applicable, American Recovery and Reinvestment Act, Title I, Part A (ARRA), carryover from fiscal year 2009-10; and, if necessary, to apply for a carryover waiver.                  Note: ARRA on this page refers to only the ARRA Title I, Part A funds.</p>	<p><b>Agency:</b> San Dieguito Union High</p>							
<p><b>CDE Contact:</b> <i>Jyoti Singh</i> 916-319-0372 <i>JySingh@cde.ca.gov</i>  <i>Lorene Euerle</i> 916-319-0728 <i>LEuerle@cde.ca.gov</i></p>	<p><b>CD code:</b></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 receive Title I, Part A or ARRA funds in 2009-10.</p>								

<p>Note: Title I, Part A, carryover is limited to 15% unless the LEA received less than \$50,000 in Title I, Part A and ARRA funds in fiscal year 2009-10.</p>	<p><b>B. Waiver Determination &amp; Request</b> (if line 13 exceeds 15% complete this section)</p> <p><input type="checkbox"/> 1. This waiver is not applicable because the LEA received less than 50,000 in Title I, Part A and ARRA funds.</p> <p><input type="checkbox"/> 2. LEA is completing Section C to apply for a waiver to carry over any Title I, Part A funds in excess of 15%. This is not applicable for LEAs with ARRA funds.</p> <p><input type="checkbox"/> 3. LEA is not eligible for a waiver because the LEA received a waiver in one of the last two years and the LEA did not receive ARRA funds.**</p> <p><input type="checkbox"/> 4. LEA elects not to request a waiver.**</p> <p><input type="checkbox"/> 5. The LEA is requesting CDE to waive the 15 percent carryover limit under ESEA, Title I, Section 1127(b)(2). The LEA received supplemental funds under ARRA.</p>																																																									
<p><b>A. Carryover Calculation</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">1.</td> <td style="width:75%;">2009-10 Title I, Part A Entitlement amount*</td> <td style="width:20%; text-align:right;">\$ 497,583</td> </tr> <tr> <td>2.</td> <td>Transferability - Transfers-in per Section 6123, ESEA</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>3.</td> <td>2008-09 Title I, Part A Carryover as of June 30, 2009</td> <td style="text-align:right;">\$ 52,306</td> </tr> <tr> <td>4.</td> <td>Total 2009-10 Title I, Part A funds (Total lines 1 through 3)</td> <td style="text-align:right;">\$ 549,889</td> </tr> <tr> <td>5.</td> <td>2009-10 Expenditures and Encumbrances as of June 30, 2010 (7/1/09 to 6/30/10)</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>6.</td> <td>2009-10 Carryover as of June 30, 2010</td> <td style="text-align:right;">\$ 549,889</td> </tr> <tr> <td>7.</td> <td>Carryover percent as of June 30, 2010 (line 6 / (line 1 + line 2) * 100)</td> <td style="text-align:right;">110.51%</td> </tr> <tr> <td>8.</td> <td>2009-10 Expenditures and Encumbrances as of September 30, 2010 (7/1/09 to 9/30/10)</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>9.</td> <td>2009-10 Title I, Part A Carryover as of September 30, 2010</td> <td style="text-align:right;">\$ 549,889</td> </tr> <tr> <td>10.</td> <td>2009-10 ARRA Entitlement</td> <td style="text-align:right;">\$ 265,369</td> </tr> <tr> <td>11.</td> <td>2009-10 ARRA Carryover as of September 30, 2010</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>12.</td> <td>Total Title I, Part A and ARRA Carryover as of September 30, 2010</td> <td style="text-align:right;">\$ 549,889</td> </tr> <tr> <td>13.</td> <td>Carryover percent as of September 30, 2010 (line 12 / (line 1 + line 2 + line 10) * 100)</td> <td style="text-align:right;">72.07%</td> </tr> </table>	1.	2009-10 Title I, Part A Entitlement amount*	\$ 497,583	2.	Transferability - Transfers-in per Section 6123, ESEA	\$ 0	3.	2008-09 Title I, Part A Carryover as of June 30, 2009	\$ 52,306	4.	Total 2009-10 Title I, Part A funds (Total lines 1 through 3)	\$ 549,889	5.	2009-10 Expenditures and Encumbrances as of June 30, 2010 (7/1/09 to 6/30/10)	\$ 0	6.	2009-10 Carryover as of June 30, 2010	\$ 549,889	7.	Carryover percent as of June 30, 2010 (line 6 / (line 1 + line 2) * 100)	110.51%	8.	2009-10 Expenditures and Encumbrances as of September 30, 2010 (7/1/09 to 9/30/10)	\$ 0	9.	2009-10 Title I, Part A Carryover as of September 30, 2010	\$ 549,889	10.	2009-10 ARRA Entitlement	\$ 265,369	11.	2009-10 ARRA Carryover as of September 30, 2010	\$ 0	12.	Total Title I, Part A and ARRA Carryover as of September 30, 2010	\$ 549,889	13.	Carryover percent as of September 30, 2010 (line 12 / (line 1 + line 2 + line 10) * 100)	72.07%	<p><b>C. Waiver Request Details</b> (applicable only for LEAs with no ARRA funds)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;">Describe major activities to be funded by the carryover amount on line 12</th> <th style="width:20%;">Amount Budgeted</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>2.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>3.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>4.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>5.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td>6.</td> <td style="text-align:right;">\$ 0</td> </tr> <tr> <td colspan="2" style="text-align:right;"><b>Total (lines C1 through C6)</b></td> </tr> <tr> <td></td> <td style="text-align:right;">\$ 0</td> </tr> </tbody> </table>	Describe major activities to be funded by the carryover amount on line 12	Amount Budgeted	1.	\$ 0	2.	\$ 0	3.	\$ 0	4.	\$ 0	5.	\$ 0	6.	\$ 0	<b>Total (lines C1 through C6)</b>			\$ 0
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\*This amount reflects revised Title I entitlements posted on the CDE website at <http://www.cde.ca.gov/fg/aa/ca/nclbtitei.asp>  
 \*\*CDE will invoice LEA to return funds exceeding the 15% carryover limit.

# 2010-11 District Allocation of Title II, Part A Improving Teacher Quality Funds ITEM 13B

California Department of Education

Consolidated Application

<b>Purpose:</b> To allocate Title II, Part A Improving Teacher Quality funds for 2010-11.		<b>Agency:</b> San Dieguito Union High	
<b>CDE Contact:</b> Jackie Rose 916 322-9503 JRose@cde.ca.gov Kelly Heffington 916 324-5689 KHeffington@cde.ca.gov		<b>CD Code:</b> 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.			
<b>A. All LEAs complete this section</b>		<b>B. Only ESEA Section 2141 LEAs complete this section</b>	
		<input type="checkbox"/> This section is N/A because LEA is not in 2141 <input type="checkbox"/> The LEA certifies it will follow the agreement of 2141	
<b>Description</b>	<b>Amount</b>	<b>Description</b>	<b>Amount</b>
1. 2010-11 entitlement	224,668	<b>Professional Development</b>	
2. Transferred in (+)	0	A 1. Professional Development for Teachers	0
3. Transferred out (-)	0	A 2. Professional Development for Administrators	0
4. 2010-11 amount after transfer (lines 1 + 2 - 3) (=)	224,668	A 3. Subject Matter Project	0
5. 2009-10 carryover (as of 06/30/2010) (+)	0	<b>Exams and Test Prep</b>	
6. Repayment of funds (+)	0	B 1. Exam Fees, Reimbursement	0
7. Funds available for flexible use under Rural Education Achievement Program (REAP)*	0	B 2. Test preparation training and/or materials	0
8. Total approved allocation (line 4 + 5 + 6) (=)	224,668	<b>Recruitment, Training, and Retaining</b>	
9. Reserved for indirect and administrative costs (-)	0	C 1. Recruitment Activities	0
10. Adjusted total allocation (line 8 - 9) (=)	224,668	C 2. Hiring Incentive, Relocation allotment	0
		C 3. National Board Certification and/or Stipend	0
		C 4. VPSS	0
		C 5. University Course Work	0
		<b>Total Budgeted Amount</b>	<b>0</b>

\*If page 2 indicates participation in Title VI, Subpart 1, REAP Flexibility, this will be line 1 - line 3 + line 5 + line 6; otherwise it will be zero.

## 2010-11 District Allocation of Title III, Part A Funds

California Department of Education

Consolidated Application

<b>Purpose:</b> To allocate Title III, Part A funds for 2010-11.		<b>Agency:</b> San Dieguito Union High	
		<b>CD code:</b>	3   7   6   8   3   4   6
<b>CDE Contact: Immigrant: Clifton Davis 916 323-5808 CDavis@cde.ca.gov</b> <b>LEP: Patty Stevens 916 323-5838 PStevens@cde.ca.gov</b>		<input type="checkbox"/> This page is not applicable because the LEA is not participating in Title III, Part A.	
	Description	SACS Resource Code: 4201	SACS Resource Code: 4203
		Title III, Part A (Immigrant)	Title III, Part A (LEP)
1.	2010-11 entitlement	41,475	69,372
2.	2009-10 carryover (as of 6/30/10) (+)	0	0
3.	Repayment of funds (+)	0	0
4.	Total approved allocation (line 1 + 2 + 3) (=)	41,475	69,372
5.	Reserved for administration and indirect costs (2% cap on Limited English Proficient (LEP)) (-)	0	0
6.	Adjusted total allocation (line 4 - 5) for LEA use only (=)	41,475	69,372

## 2010-11 Consolidation of ESEA Administrative Funds

California Department of Education

Consolidated Application

<p><b>Purpose:</b> To declare the agency's intent to consolidate ESEA administrative funds and identify what programs will be included in the consolidation.</p>	<p><b>Agency:</b> San Dieguito Union High</p>							
	<p><b>CD code:</b></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><b>CDE Contact:</b> Julie Brucklacher 916-327-0858 JBruckla@cde.ca.gov</p>	<p><input type="checkbox"/> This page is not applicable because the LEA did not participate in any of the listed programs.</p>							

Notes:

1. Section 9203 of the Elementary and Secondary Education Act of 1965, as amended by the NCLB Act of 2001, allows an LEA to consolidate, for the administration of one or more programs under ESEA (or such other programs as the U.S. Secretary of Education shall designate), not more than the percentage, established in each program, of the total available for the LEA under those programs.
2. Refer to the instructions for the maximum amount of administrative funds from the different ESEA titles that may be consolidated.
3. An LEA that consolidates administrative funds shall not use any other funds under the programs included in the consolidation for administration for that fiscal year (ESEA Sec. 9203(c)).
4. Pooled costs may be treated as one cost objective. An LEA is not required to keep separate records, by individual program, to account for costs relating to the administration of the programs included in the consolidation (ESEA Sec. 9203(e)).
5. CDE approval to consolidate administrative funds is valid only for the fiscal year requested.

**The programs for which this agency is requesting to consolidate administrative funds are indicated by a check in the "YES" box below.**

SACS Code	Programs	Yes	No
3010, 3011	Title I, Part A (Basic Programs)	X	
3060	Title I, Part C (Migrant Education)		X
3025, 3026	Title I, Part D (Neglected and Delinquent Children)		X
4035	Title II, Part A (Teacher Training and Recruiting)	X	
4036	Title II, Part A (Principal Training and Recruiting)	X	
4045, 4047	Title II, Part D (Enhancing Education Through Technology)	X	
4201	Title III (Immigrant Students)	X	
4203	Title III (LEP Students)	X	
3710	Title IV, Part A (Safe and Drug-Free Schools and Communities)		X
4124	Title IV, Part B (21st Century Community Learning Centers)		X

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 3, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Bruce Cochrane, Executive Director  
Pupil Services  
Rick Schmitt, Associate Superintendent  
Educational Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF  
AGREEMENTS FOR NON PUBLIC  
SCHOOL/NONPUBLIC AGENCY SERVICES

-----

### EXECUTIVE SUMMARY

The attached Nonpublic School/Nonpublic Agency Report summarizes one contract that provides services for the Special Education Program and Special Education students for the 2010-2011 school year.

### RECOMMENDATION

It is recommended that the Board approve/ratify entering into Nonpublic School/Nonpublic Agency Agreements as shown on the attached list and authorize Christina M. Bennett, Eric R. Dill or Ken Noah to execute all pertinent documents pertaining to these agreements, contingent upon receipt of the signed documents and verification of insurance coverage.

### FUNDING SOURCE

General Fund 06-00/Special Education Budget - Estimated: \$5,000.00

KN/ddb  
Attachment



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 3, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Bruce Cochrane, Executive Director  
Pupil Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL OF SETTLEMENT  
AGREEMENTS

-----

### EXECUTIVE SUMMARY

The attached Settlement Agreement Report summarizes two executed Settlement Agreements that provided services for the Special Education Program and Special Education students for the 2010-2011 school year.

### RECOMMENDATION

It is recommended that the Board approve the Settlement Agreements as shown on the attached report.

### FUNDING SOURCE

General Fund 06-00/Special Education Budget - Estimated: \$68,400.00

KN/ddb  
Attachment

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

ITEM 14C

**PARENT SETTLEMENT AGREEMENTS 2010-2011**

**Date: January 13, 2011**

Student ID No.	Description of Settlement	Date Executed	Amount
#688798	Confidential Agreement	12-17-10	\$34,200.00
#688799	Confidential Agreement	12-17-10	\$34,200.00
		<b>TOTAL</b>	<b>\$68,400.00</b>



# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Christina M. Bennett, Director of Purchasing/Risk Mgt  
Eric R. Dill, Associate Superintendent/Business

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF  
PROFESSIONAL SERVICES CONTRACTS/  
BUSINESS

-----

### EXECUTIVE SUMMARY

The attached Professional Services Report/Business summarizes six contracts totaling \$25,981.32, 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, and authorize Christina M. Bennett, Eric R. Dill, or Ken Noah to execute the agreements.

### FUNDING SOURCE:

As noted on attached list

ITEM 15A

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**BUSINESS - PROFESSIONAL SERVICES REPORT**

**Date: 01-13-11**

<u>Contract Effective Dates</u>	<u>Consultant/ Vendor</u>	<u>Description of Services</u>	<u>School/ Department Budget</u>	<u>Fee Not to Exceed</u>
03/31/11 – 04/03/11	The Board of Regents of the Nevada System of Higher Education, on behalf of the University of Nevada, Las Vegas	Provide housing and dining services for the San Dieguito Academy Robotics Team	San Dieguito Academy Foundation	\$8,373.59
01/20/11 – 1/19/12	San Diego Medical Services Enterprises	Provide automatic external defibrillators program maintenance	General Fund 03-00	\$425.00
01/01/11 – 12/31/11	School Services of California, Inc.	Provide the District with fiscal and mandated cost claims services and the CADIE and SABRE reports	General Fund 03-00	\$3,720.00
12/01/10 – 01/13/11	Sowards and Brown Engineering, Inc.	Prepare the map for annexation number 16 to Community Facilities District No. 95-2	Mello Roos Funds subject to reimbursement by the developer	\$3,800.00
12/16/10 – 06/30/11	Del Mar Rotary Club	San Dieguito Union High School District Transportation Department to provide transportation services for Del Mar Rotary Club	N/A	Reimbursed at the rate of \$2.50 per mile plus driver's hourly rate of \$42.00 (or at the overtime rate of \$58.00 per hour)
06/15/11 – 06/17/11	Morningstar Productions, LLC	Provide sound and stage equipment and services for Canyon Crest Academy graduation	General Fund 03-00	\$9,662.73

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Christina M. Bennett, Director of Purchasing/Risk Mgt  
Eric R. Dill, Associate Superintendent/Business

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** APPROVAL/RATIFICATION OF  
AMENDMENTS TO AGREEMENTS

-----

### EXECUTIVE SUMMARY

The attached Amendment to Agreements Report summarizes one amendment to agreements totaling \$3,424.13, or as listed on the attached report.

### RECOMMENDATION:

The administration recommends that the Board approve and/or ratify the amendments to agreements, as shown in the attached Amendment Report, and authorize Christina M. Bennett or Eric R. Dill to execute the agreements.

### FUNDING SOURCE:

As noted on attached list

ITEM 15B

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**AMENDMENT TO AGREEMENTS REPORT**

**Date: 01-13-11**

<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>
Through 07/12/13	Wolfram Research, Inc.	Provide 21 additional Single User Licenses to the existing Comprehensive Site License and extending the contract period from December 12, 2012 to July 12, 2013	General Fund 03-00	\$3,424.13

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Eric R. Dill  
Associate Superintendent, Business

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** APPROVAL OF BUSINESS REPORTS

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### 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

js  
Attachments

PO/BOARD/REPORT

SAN DIEGUITO UNION HIGH  
FROM 11/30/10 THRU 01/03/11

1

ITEM 15F

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
211355	11/30/10	03	NEXUS INTEGRATION SE	025	REPAIRS BY VENDORS	\$210.00
211356	11/30/10	03	SAN DIEGUITO UHSD CA	025	MATERIALS AND SUPPLI	\$33.30
211357	11/30/10	11	SCANTRON CORPORATION	009	OFFICE SUPPLIES	\$230.62
211358	11/30/10	03	BARNES & NOBLE BOOKS	013	MATERIALS AND SUPPLI	\$600.00
211359	11/30/10	03	EXPLORE LEARNING	013	A/V CONTRACT	\$799.00
211360	11/30/10	03	STAPLES ADVANTAGE	013	MATERIALS AND SUPPLI	\$70.00
211361	11/30/10	03	C S U SAN MARCOS FOU	004	MATERIALS AND SUPPLI	\$7.56
211363	11/30/10	03	GREG LARSON SPORTS	012	MATERIALS AND SUPPLI	\$302.41
211364	11/30/10	03	TOOL DEPOT	013	MATERIALS AND SUPPLI	\$458.23
211365	11/30/10	03	C C S PRESENTATION S	004	NON CAPITALIZED EQUI	\$600.30
211366	11/30/10	03	PROCURETECH	030	OFFICE SUPPLIES	\$371.96
211367	11/30/10	03	AMAZON.COM	014	MATERIALS AND SUPPLI	\$163.07
211368	11/30/10	11	HONUKAI, LLC	009	MATERIALS AND SUPPLI	\$1,500.00
211369	11/30/10	03	AMAZON.COM	004	MATERIALS AND SUPPLI	\$162.04
211370	11/30/10	03	HUMAN RELATIONS MEDI	014	MATERIALS AND SUPPLI	\$972.65
211371	11/30/10	06	CAREER CONSULTING CO	030	MATERIALS AND SUPPLI	\$200.40
211372	11/30/10	06	GAS EQUIPMENT SYSTEM	028	REPAIRS BY VENDORS	\$17,800.48
211373	11/30/10	03	AMERICAN SCHOOL BOAR	026	MATERIALS AND SUPPLI	\$57.00
211374	11/30/10	06	A M D I (ADVANCED MU	030	MAT/SUP/EQUIP TECHNO	\$789.13
211375	11/30/10	06	RJ COOPER & ASSOCIAT	030	MATERIALS AND SUPPLI	\$282.53
211376	12/01/10	03	SUNDANCE STAGE LINES	028	FLD. TRIPS BY PRV. C	\$50,000.00
211377	12/01/10	03	B AND H PHOTO-VIDEO-	012	MATERIALS AND SUPPLI	\$454.56
211378	12/01/10	03	PRENTICE HALL/REGENT	030	TEXTBOOKS	\$71.38
211379	12/01/10	06	SOFTTOUCH INC.	030	LIC/SOFTWARE	\$151.38
211380	12/01/10	06	RASIX COMPUTER CENTE	030	MATERIALS AND SUPPLI	\$237.89
211381	12/01/10	06	MCGRAW HILL	030	BOOKS OTHER THAN TEX	\$810.91
211382	12/01/10	06	ARCH ACADEMY, THE	030	OTHER CONTR-N.P.S.	\$47,040.00
211383	12/01/10	06	PERLMAN, MITCHEL ,	030	PROF/CONSULT./OPER E	\$5,000.00
211384	12/01/10	03	EN POINTE TECHNOLOGI	035	A/V CONTRACT	\$3,332.00
211385	12/01/10	03	EN POINTE TECHNOLOGI	035	A/V CONTRACT	\$3,748.70
211386	12/01/10	03	EN POINTE TECHNOLOGI	035	A/V CONTRACT	\$95,730.00
211387	12/01/10	06	MISSION FEDERAL CRED	030	BOOKS OTHER THAN TEX	\$5,024.12
211388	12/01/10	03	TARGET	035	MATERIALS AND SUPPLI	\$44.94
211389	12/02/10	03	TIME CLOCK SALES & S	006	MATERIALS AND SUPPLI	\$123.75
211390	12/02/10	03	GALE - A CENGAGE LEA	014	E-BOOKS OTHER THAN T	\$300.00
211391	12/02/10	13	PROCURETECH	035	SOFTWARE/DP SUPPLIES	\$91.61
211392	12/02/10	03	FARONICS TECHNOLOGIE	035	A/V CONTRACT	\$7,129.20
211393	12/02/10	06	INSPIRATION SOFTWARE	030	A/V CONTRACT	\$199.88
211394	12/02/10	03	HASLER MAILING SYSTE	001	LIC/SOFTWARE	\$407.81
211395	12/02/10	06	AREY JONES EDUCATION	030	MATERIALS AND SUPPLI	\$846.92
211396	12/02/10	03	GRAINGER, WW INC	014	MATERIALS AND SUPPLI	\$2,283.21
211397	12/02/10	06	SCHOOL SPECIALTY, IN	030	MATERIALS AND SUPPLI	\$122.15
211398	12/02/10	03	ROYAL BUSINESS GROUP	030	PRINTING	\$28.28
211399	12/02/10	06	P C I EDUCATIONAL PU	030	LIC/SOFTWARE	\$427.45
211400	12/02/10	06	AMAZON.COM	030	MATERIALS AND SUPPLI	\$127.80
211401	12/02/10	03	AFFORDABLE PRINTER C	035	REPAIRS BY VENDORS	\$152.15
211402	12/02/10	03	CLMS REGION U PARTNE	012	DUES AND MEMBERSHIPS	\$250.00
211403	12/02/10	03	NORTH COUNTY TIMES	020	MATERIALS AND SUPPLI	\$81.00
211404	12/02/10	03	STAPLES ADVANTAGE	003	MATERIALS AND SUPPLI	\$1,274.55
211405	12/02/10	03	UNION TRIBUNE	020	MATERIALS AND SUPPLI	\$269.15
211406	12/02/10	03	SAN JOAQUIN COUNTY O	020	ADVERTISING	\$1,509.13
211407	12/02/10	03	SAN DIEGO DIGITAL SO	003	MATERIALS AND SUPPLI	\$1,474.88
211408	12/02/10	06	HICKS, BOB TURF EQUI	028	MATERIALS-REPAIRS	\$70.60
211409	12/02/10	03	S B F ATHLETICS, INC	014	MATERIALS AND SUPPLI	\$417.76
211410	12/02/10	03	PROFESSIONAL EDUCATI	005	A/V CONTRACT	\$194.77

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211411	12/02/10	03	EN POINTE TECHNOLOGI	035	LIC/SOFTWARE	\$647.06
211412	12/02/10	03	CENTER FOR EXCELLENC	005	FEES - ADMISSIONS, T	\$75.00
211413	12/02/10	03	MISSION FEDERAL CRED	014	MATERIALS AND SUPPLI	\$326.24
211414	12/02/10	03	VERNIER SOFTWARE & T	014	MATERIALS AND SUPPLI	\$110.05
211415	12/03/10	03	TARGET	004	MATERIALS AND SUPPLI	\$150.00
211416	12/03/10	03	BLICK, DICK (DICK BL	004	MATERIALS AND SUPPLI	\$177.02
211417	12/03/10	03	FLINN SCIENTIFIC INC	005	MATERIALS AND SUPPLI	\$500.89
211418	12/03/10	03	FLINN SCIENTIFIC INC	014	MATERIALS AND SUPPLI	\$342.93
211419	12/03/10	03	FLINN SCIENTIFIC INC	012	MATERIALS AND SUPPLI	\$37.45
211420	12/03/10	03	PALOS SPORTS, INC.	012	MATERIALS AND SUPPLI	\$177.55
211421	12/03/10	03	SAN DIEGUITO TROPHY	020	MATERIALS AND SUPPLI	\$75.58
211422	12/06/10	03	MISSION FEDERAL CRED	035	MATERIALS AND SUPPLI	\$39.07
211423	12/06/10	03	AMERICAN COUNTRY	014	NON CAPITALIZED EQUI	\$3,242.49
211424	12/06/10	03	COMM USA INC	013	MATERIALS AND SUPPLI	\$894.31
211425	12/07/10	03	CLMS REGION 9	004	FEES - ADMISSIONS, T	\$45.00
211426	12/07/10	25-19	SIMPLEX -GRINNELL L	025	LAND IMPROVEMENTS	\$7,300.00
211427	12/07/10	35	M T G L, INC	036	NEW CONSTRUCTION	\$76,181.25
211428	12/07/10	35	CONSULTING & INSPECT	036	NEW CONSTRUCTION	\$154,386.63
211429	12/07/10	03	APPERSON EDUCATION P	005	MATERIALS AND SUPPLI	\$273.40
211430	12/07/10	06	N C L B	032	TRAVEL AND CONFERENC	\$1,130.00
211431	12/07/10	06	N C L B	032	TRAVEL AND CONFERENC	\$1,575.00
211432	12/07/10	67-30	LIMERICK, JULIE	037	OTHER INSURANCE	\$375.00
211433	12/07/10	03	XEROX CORPORATION	008	MATERIALS AND SUPPLI	\$427.39
211434	12/07/10	03	TURNING TECHNOLOGIES	004	MATERIALS AND SUPPLI	\$6,459.50
211435	12/07/10	03	SOUTHWEST SCHOOL/OFF	010	MATERIALS AND SUPPLI	\$204.89
211436	12/07/10	06	MISSION FEDERAL CRED	030	MATERIALS AND SUPPLI	\$2,780.28
211437	12/07/10	03	TRUE SHARP LLC	003	MATERIALS AND SUPPLI	\$50.00
211438	12/07/10	03	DELL COMPUTER CORPOR	014	MAT/SUP/EQUIP TECHNO	\$7,496.13
211439	12/07/10	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$6,425.25
211440	12/08/10	06	MISSION FEDERAL CRED	033	MATERIALS AND SUPPLI	\$174.00
211441	12/08/10	06	MISSION FEDERAL CRED	033	MATERIALS AND SUPPLI	\$17.40
211442	12/09/10	03	HAWTHORNE ED SERVICE	025	REPAIRS BY VENDORS	\$489.10
211443	12/09/10	03	DOOR SERVICE & REPAI	025	REPAIRS BY VENDORS	\$919.78
211444	12/09/10	03	ROOF LIFE MANAGEMENT	025	REPAIRS BY VENDORS	\$495.00
211445	12/09/10	03	SD VECTOR CONTROL PR	025	FEES - ADMISSIONS, T	\$148.80
211446	12/09/10	03	HOME DEPOT	004	MATERIALS AND SUPPLI	\$40.00
211447	12/09/10	03	BLICK, DICK (DICK BL	013	MATERIALS AND SUPPLI	\$1,524.68
211448	12/09/10	25-19	FREDRICKS ELECTRIC I	025	NON-CAPITALIZED IMPR	\$10,209.28
211449	12/09/10	25-19	YANT, DAVE SIGNS	025	NON-CAPITALIZED IMPR	\$1,000.00
211450	12/09/10	03	TURFSTAR, INC	025	REPAIRS BY VENDORS	\$1,158.41
211451	12/09/10	03	ALPHA GRAPHICS	013	PRINTING	\$1,859.18
211452	12/09/10	03	NYSTROM	008	MATERIALS AND SUPPLI	\$520.91
211453	12/09/10	11	XEROX CORPORATION	009	OFFICE SUPPLIES	\$121.80
211454	12/09/10	03	FERANDELL TENNIS COU	025	OTHER SERV.& OPER.EX	\$650.00
211455	12/09/10	03	FREDRICKS ELECTRIC I	035	MATERIALS AND SUPPLI	\$1,539.00
211456	12/09/10	11	FREDRICKS ELECTRIC I	035	MATERIALS AND SUPPLI	\$250.00
211457	12/09/10	03	FREDRICKS ELECTRIC I	025	REPAIRS BY VENDORS	\$624.00
211458	12/09/10	03	SAN DIEGUITO UHSD CA	008	MATERIALS AND SUPPLI	\$195.75
211459	12/09/10	03	STAPLES ADVANTAGE	008	MATERIALS AND SUPPLI	\$500.00
211461	12/09/10	03	STAPLES ADVANTAGE	013	MATERIALS AND SUPPLI	\$57.67
211462	12/09/10	25-18	JANUS CORPORATION	025	NEW CONSTRUCTION	\$949.00
211463	12/09/10	03	AMAZON.COM	004	MATERIALS AND SUPPLI	\$16.17
211464	12/09/10	03	PAXTON/PATTERSON	004	MATERIALS AND SUPPLI	\$430.97
211465	12/09/10	03	AMAZON.COM	004	MATERIALS AND SUPPLI	\$55.53
211466	12/09/10	03	M A A AMERICAN MATHE	010	MATERIALS AND SUPPLI	\$109.00

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211467	12/09/10	03	BARRETT ROBINSON INC	025	NON-CAPITALIZED IMPR	\$8,981.80
211468	12/09/10	25-18	MARK'S BOBCAT SERVIC	025	LAND IMPROVEMENTS	\$9,800.00
211469	12/09/10	06	MYERS TIRE SUPPLY	028	MATERIALS-REPAIRS	\$395.81
211470	12/09/10	06	BOB BAKER CRYSLER-JE	028	MATERIALS-REPAIRS	\$1,000.00
211471	12/09/10	03	DATEL SYSTEMS INC	005	MATERIALS AND SUPPLI	\$171.01
211472	12/09/10	03	CUSTODIAL PLUS SERVI	025	REPAIRS BY VENDORS	\$2,600.00
211473	12/09/10	03	PEARSON PRENTICE HAL	014	MATERIALS AND SUPPLI	\$43.03
211474	12/09/10	03	RASIX COMPUTER CENTE	014	MATERIALS AND SUPPLI	\$795.73
211475	12/09/10	03	P A S SYSTEMS INTL	014	MATERIALS AND SUPPLI	\$2,121.80
211476	12/09/10	03	TOMARK SPORTS	014	MATERIALS AND SUPPLI	\$724.32
211477	12/09/10	03	LIGHTNING TECHNOLOGY	035	SOFTWARE/DP SUPPLIES	\$1,004.85
211478	12/10/10	03	FRONTIER FENCE COMPA	025	OTHER SERV. & OPER. EX	\$674.00
211479	12/10/10	06	FREDRICKS ELECTRIC I	025	PROF/CONSULT./OPER E	\$5,986.00
211480	12/10/10	03	C I F	013	DUES AND MEMBERSHIPS	\$1,831.95
211481	12/13/10	03	ALLIE'S PARTY EQUIPM	014	RENTS & LEASES	\$4,932.55
211482	12/13/10	03	FUEL CELL EARTH	014	MATERIALS AND SUPPLI	\$64.38
211483	12/13/10	03	A C T	010	MATERIALS AND SUPPLI	\$9,289.98
211484	12/13/10	06	SUPPLY MASTER INC	030	MATERIALS AND SUPPLI	\$43.93
211485	12/13/10	03	BLICK, DICK (DICK BL	005	MATERIALS AND SUPPLI	\$256.66
211486	12/13/10	03	PROCURETECH	035	MAT/SUP/EQUIP TECHNO	\$5,961.15
211487	12/13/10	03	PROCURETECH	014	MATERIALS AND SUPPLI	\$2,184.56
211488	12/14/10	06	AMAZON.COM	030	MATERIALS AND SUPPLI	\$12.95
211489	12/14/10	06	SHORE LINE GRAPHIX ,	028	PRINTING	\$730.62
211490	12/14/10	03	SAN DIEGUITO UHSD CA	012	MATERIALS AND SUPPLI	\$860.50
211491	12/14/10	06	AMAZON.COM	030	MATERIALS AND SUPPLI	\$58.71
211492	12/14/10	03	AREY JONES EDUCATION	035	SOFTWARE/DP SUPPLIES	\$1,303.02
211493	12/14/10	03	AMAZON.COM	003	MATERIALS AND SUPPLI	\$50.01
211494	12/14/10	03	STAPLES ADVANTAGE	003	MATERIALS AND SUPPLI	\$33.46
211495	12/14/10	03	SUBURBAN SCHOOL SUPE	020	DUES AND MEMBERSHIPS	\$200.00
211496	12/14/10	03	L B CONCRETE	025	REPAIRS BY VENDORS	\$949.00
211497	12/14/10	03	EXPRESS PRINT	024	PRINTING	\$2,718.75
211498	12/14/10	03	SCHOOL ADMINISTRATOR	003	MATERIALS AND SUPPLI	\$34.95
211499	12/14/10	06	ROYAL BUSINESS GROUP	030	MATERIALS AND SUPPLI	\$39.15
211500	12/14/10	03	ROYAL BUSINESS GROUP	020	MATERIALS AND SUPPLI	\$39.15
211501	12/14/10	03	LYNDA.COM INC	035	DUES AND MEMBERSHIPS	\$375.00
211502	12/14/10	03	ROYAL BUSINESS GROUP	014	PRINTING	\$28.28
211503	12/14/10	03	APPLE COMPUTER INC	035	MATERIALS AND SUPPLI	\$996.15
211504	12/14/10	06	RENAISSANCE LEARNING	030	MATERIALS AND SUPPLI	\$1,725.31
211505	12/14/10	03	BANG, DAVE ASSOCIATE	010	NON CAPITALIZED EQUI	\$3,105.40
211506	12/14/10	03	MISSION FEDERAL CRED	004	MATERIALS AND SUPPLI	\$203.91
211507	12/14/10	06	NATL GEOGRAPHIC SCHO	030	MATERIALS AND SUPPLI	\$3,320.50
211508	12/14/10	06	NATL GEOGRAPHIC SCHO	030	MATERIALS AND SUPPLI	\$1,980.67
211509	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$56,235.90
211510	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$56,235.90
211511	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$15,141.49
211512	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211513	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211514	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211515	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211516	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211517	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211518	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211519	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90
211520	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$2,495.85
211521	12/15/10	06	INST OF EFFECTIVE ED	030	OTHER CONTR-N.P.S.	\$34,941.90



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211522	12/15/10	06	PIONEER DAY SCHOOL	030	OTHER CONTR-N.P.S.	\$51,733.98
211523	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$3,874.20
211524	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
211525	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
211526	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
211527	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,765.10
211528	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,765.10
211529	12/15/10	06	WINSTON SCHOOL OF SA	030	OTHER CONTR-N.P.S.	\$27,119.40
211530	12/15/10	03	A C T	014	MATERIALS AND SUPPLI	\$2,154.33
211531	12/16/10	03	SAN DIEGUITO TROPHY	012	MATERIALS AND SUPPLI	\$200.00
211532	12/16/10	06	BEST BUY GOVT AND ED	030	SOFTWARE/DP SUPPLIES	\$76.11
211533	12/16/10	03	DOOR SERVICE & REPAI	025	REPAIRS BY VENDORS	\$1,679.00
211534	12/16/10	03	ONE STOP TONER AND I	026	SOFTWARE/DP SUPPLIES	\$260.18
211535	12/16/10	03	FRONTIER FENCE COMPA	025	OTHER SERV.& OPER.EX	\$1,278.60
211537	12/16/10	03	XEROX CORPORATION	004	RENTS & LEASES	\$4,174.69
211538	12/16/10	03	OCE FINANCIAL SERVIC	004	RENTS & LEASES	\$6,981.14
211539	12/16/10	06	SIMPLEX -GRINNELL L	028	REPAIRS BY VENDORS	\$1,881.01
211540	12/16/10	06	RASIX COMPUTER CENTE	003	MATERIALS AND SUPPLI	\$73.03
211541	12/16/10	06	PEARSON PRENTICE HAL	030	BOOKS OTHER THAN TEX	\$142.90
211542	12/17/10	03	LINC LIGHTING & ELEC	025	REPAIRS BY VENDORS	\$12,915.49
211543	12/17/10	25-18	L B CONCRETE	025	LAND IMPROVEMENTS	\$14,937.00
211544	12/17/10	03	AREY JONES EDUCATION	008	MATERIALS AND SUPPLI	\$427.04
211547	12/17/10	03	OFFICE DEPOT	013	MATERIALS AND SUPPLI	\$196.32
211548	12/17/10	03	RASIX COMPUTER CENTE	010	MATERIALS AND SUPPLI	\$242.26
211549	12/17/10	03	APPERSON EDUCATION P	013	MATERIALS AND SUPPLI	\$60.03
211550	12/17/10	06	T E R I INC	030	OTHER CONTR-N.P.S.	\$42,536.81
211551	12/17/10	06	T E R I INC	030	OTHER CONTR-N.P.S.	\$42,536.81
211552	12/17/10	03	SOUTHWEST SCHOOL/OFF	013	MATERIALS AND SUPPLI	\$102.44
211553	12/17/10	03	RASIX COMPUTER CENTE	013	MATERIALS AND SUPPLI	\$197.26
211554	12/17/10	13	LEES LOCK & SAFE	031	REPAIRS BY VENDORS	\$409.38
211555	12/17/10	03	RASIX COMPUTER CENTE	010	MATERIALS AND SUPPLI	\$219.08
211556	12/17/10	03	RASIX COMPUTER CENTE	010	MATERIALS AND SUPPLI	\$66.34
211557	12/17/10	11	FEDEX	009	PRINTING	\$217.50
211558	12/17/10	03	STAPLES ADVANTAGE	013	MATERIALS AND SUPPLI	\$53.95
211559	12/20/10	06	JIST PUBLISHING	026	MATERIALS AND SUPPLI	\$439.68
211560	12/20/10	03	APEX MUSIC CO. INC.	012	NON CAPITALIZED EQUI	\$2,500.00
211561	12/20/10	03	AMAZON.COM	012	MATERIALS AND SUPPLI	\$49.66
211562	12/20/10	03	QUANTUM LEARNING NET	012	MATERIALS AND SUPPLI	\$167.09
211563	12/20/10	06	I S I POLY	028	OTHER TRANSPORT.SUPP	\$108.94
211564	12/21/10	03	SARGENT WELCH SCIENT	014	MATERIALS AND SUPPLI	\$732.88
211565	12/21/10	03	SARGENT WELCH SCIENT	014	MATERIALS AND SUPPLI	\$115.71
211566	12/21/10	03	BLICK, DICK (DICK BL	005	MATERIALS AND SUPPLI	\$110.89
211567	12/21/10	03	BLICK, DICK (DICK BL	005	MATERIALS AND SUPPLI	\$159.91
211568	12/21/10	03	WARD'S NATURAL SCIEN	012	MATERIALS AND SUPPLI	\$40.41
211569	12/21/10	03	CAROLINA BIOLOGICAL	014	MATERIALS AND SUPPLI	\$1,153.49
211570	12/21/10	03	JOSTENS, INC.	005	MATERIALS AND SUPPLI	\$2,202.82
211571	12/21/10	03	BIO CORPORATION	012	MATERIALS AND SUPPLI	\$54.04
211572	12/21/10	03	J AND R KEY HARDWARE	005	MATERIALS AND SUPPLI	\$997.00
211573	12/21/10	06	JIST PUBLISHING	020	MATERIALS AND SUPPLI	\$108.70
211574	12/21/10	03	PROCURETECH	030	OFFICE SUPPLIES	\$191.98
211575	12/21/10	03	NETWORK SOLUTIONS (V	005	A/V CONTRACT	\$136.96
211576	12/21/10	03	RASIX COMPUTER CENTE	014	MATERIALS AND SUPPLI	\$210.32
211577	12/21/10	03	PASCO SCIENTIFIC	014	MATERIALS AND SUPPLI	\$92.65
211578	12/21/10	03	DELL COMPUTER CORPOR	035	MAT/SUP/EQUIP TECHNO	\$653.14
211579	12/21/10	03	BLICK, DICK (DICK BL	012	MATERIALS AND SUPPLI	\$63.56

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PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
211580	12/21/10	06	CAREER KIDS, LLC	030	MATERIALS AND SUPPLI	\$58.82
211581	12/21/10	03	MISSION FEDERAL CRED	035	MATERIALS AND SUPPLI	\$47.44
211582	12/22/10	03	ACCUVANT, INC.	035	A/V CONTRACT	\$13,730.00
211583	12/22/10	03	AREY JONES EDUCATION	020	MAT/SUP/EQUIP TECHNO	\$2,225.53
211584	12/22/10	03	FLINN SCIENTIFIC INC	014	MATERIALS AND SUPPLI	\$511.39
211585	12/22/10	03	PRENTICE HALL/REGENT	035	MATERIALS AND SUPPLI	\$24.31
211586	12/22/10	06	AURORA BEHAVIORAL HE	030	PROF/CONSULT./OPER E	\$18,000.00
211587	01/03/11	03	STATE OF CALIFORNIA	025	FEES - ADMISSIONS, T	\$225.00
211588	01/03/11	03	AREY JONES EDUCATION	004	MATERIALS AND SUPPLI	\$427.04
211589	01/03/11	03	SAFARI MONTAGE	004	A/V CONTRACT	\$1,000.00
211590	01/03/11	11	P B D INC	009	BOOKS OTHER THAN TEX	\$1,736.72
211591	01/03/11	03	ARTS ATTACK	008	MATERIALS AND SUPPLI	\$174.00
211592	01/03/11	06	OFFICE DEPOT	013	MATERIALS AND SUPPLI	\$489.21
211593	01/03/11	03	SCHOLASTIC BOOK FAIR	008	MATERIALS AND SUPPLI	\$207.45
211594	01/03/11	03	COSTCO CARLSBAD	014	MATERIALS AND SUPPLI	\$68.44
211595	01/03/11	03	STAPLES ADVANTAGE	013	MATERIALS AND SUPPLI	\$19.12
710010	12/01/10	03	COMM USA INC	014	REPAIRS BY VENDORS	\$427.44
710011	11/30/10	03	PLANT-TEK, INC	025	OTHER SERV.& OPER.EX	\$720.00
710014	12/07/10	13	AFFORDABLE PRINTER C	035	REPAIRS BY VENDORS	\$143.17
710015	12/21/10	06	AFFORDABLE PRINTER C	035	REPAIRS BY VENDORS	\$85.00
710016	12/14/10	06	MISSION FEDERAL CRED	030	MATERIALS AND SUPPLI	\$1,531.38
810016	12/02/10	03	SCHOOL SERVICES OF C	022	CONFERENCE,WORKSHOP,	\$350.00
810017	12/03/10	03	SCHOOL SERVICES OF C	022	CONFERENCE,WORKSHOP,	\$175.00
810018	12/15/10	03	SAN DIEGO COUNTY OFF	022	CONFERENCE,WORKSHOP,	\$20.00
REPORT TOTAL						\$1,479,535.61

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***INSTANT MONEY REPORT FOR THE PERIOD 11/30/10 THROUGH 01/03/11***

<b><i>Check #</i></b>	<b><i>Vendor</i></b>	<b><i>Amount</i></b>
10477	US POSTMASTER	\$185.00
10478	Party City	\$100.00
	<b><i>Total</i></b>	<b><i>\$285.00</i></b>

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Individual Membership Listings  
For the Period of November 30, 2010 through January 3, 2011

<u>Staff Member Name</u>	<u>Organization Name</u>	<u>Amount</u>
Laurie Francis	California League of Middle Schools	\$250.00
Ken Noah	Suburban School Superintendent	\$200.00

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 23, 2010

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** John Addleman, Director of Planning and  
Financial Management  
Eric Dill, Assoc. Supt. of Business Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** **ADOPTION OF RESOLUTION/REPORT ON  
STATUTORY SCHOOL FEES AND  
FINDINGS 2009-2010**

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### 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 2009-2010 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 10, 2010. No comments were received during the public review period.

The amount of \$422 thousand of reportable fees collected in 2009-2010 continues to fall compared to prior years; down almost 30% from last fiscal year and more than 40% less than two years ago when \$725 thousand was collected. While the amount of fees

collected and those held in balance has continued to diminish, the District was able to complete a number of projects in 2009-2010, including the Art/Science Classroom at Carmel Valley Middle School, the Entry Way Improvements at Earl Warren Middle School, and the construction of the South East Quad at San Dieguito High School Academy.

**RECOMMENDATION:**

It is recommended that the Board adopt the resolution regarding statutory school fees and report for fiscal year 2009-2010, 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 2009-2010  
 (“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 2009-2010 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 a 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 at 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 13th day of January, 2011.

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, Barbara Groth, 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 13<sup>th</sup> day of January, 2011, 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, Barbara Groth, 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 13, 2011

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 2009-2010  
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 2009-2010:**

1. In accordance with Government Code Section 66006(b)(1) and (2), the District provides the following information for fiscal year 2009-2010:

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

The Reportable Fees of the District for fiscal year 2009-2010 consist of Statutory School Fees.

**B. AMOUNT OF THE REPORTABLE FEES:**

The Statutory School Fee amounts for fiscal year 2009–2010 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 (7/01/09)	\$2,352,983.10
Ending Balance (6/30/10)	\$1,112,400.35

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

Amount of Reportable Fees Collected	Amount of Interest Earned
\$422,000.81	\$15,325.02

**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 information<sup>1</sup> 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 2009-2010:

- Canyon Crest Academy – Drainage Improvements at Pole Vault Area
- San Dieguito Academy – Drainage Improvements at Melba
- San Dieguito Academy – Performing Arts Complex
- Torrey Pines High School –Dance and Band Rooms Improvements

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

- Sunset Continuation High School – Beautification/City Required Improvements

**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 2009-2010, and no refunds are required under applicable law.

<sup>1</sup> 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                    \$1.13 per square foot of habitable living space should development reside in Rancho Santa Fe Elementary School District. \$1.56 per square foot of habitable living space all other areas.

Commercial/Industrial Development                    \$.18 per square foot of covered and enclosed space should development reside in Rancho Santa Fe Elementary School District. \$.25 per square foot of covered and enclosed space all other areas.

**SCHEDULE B.**

<b>Improvement</b>	<b>Amount Expended</b>	<b>Percent Funded</b>
Site Improvements	\$ 1,061,764.12	100%
New Construction/Building Improvements	\$ 394,309.99	100%
Consultants/Studies/Demographics	\$ 178,817.15	100%
Legal Advertising	\$ 113.16	100%
Furniture & Equipment	\$ 133,905.69	100%
Administrative Costs	\$ 17,998.47	100%
Abatements/Prior Year	\$( 109,000.00)	
<b><i>Total</i></b>	<b>\$ 1,677,908.58</b>	



## **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 2009-2010 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 (2009-2010)  
Schedule C 09-10

Project	Est. Cost	State School	Mello Roos	NCW	Reportable	Other
		Bldg. Program			Fees	
<b>Canyon Crest Academy</b>						
Fix Drainage at Pole Vault Area	\$7,373	N/A	N/A	N/A	\$7,373	N/A
2010 Facilities Action Plan*	\$36,153,000	unknown	unknown	unknown	unknown	unknown
<b>Carmel Valley Middle School</b>						
Enclosure for Theater Sets/Props	\$10,000	N/A	N/A	N/A	\$10,000	N/A
Upgrade Dynacom System	\$15,000	N/A	N/A	N/A	\$15,000	N/A
2010 Facilities Action Plan*	\$5,241,509	unknown	unknown	unknown	unknown	unknown
<b>Diegueno Middle School</b>						
Art Room Improvements	\$2,500	N/A	N/A	N/A	\$2,500	N/A
2010 Facilities Action Plan*	\$18,867,680	\$1,400,000	unknown	unknown	unknown	unknown
<b>Earl Warren Middle School</b>						
Modernization*	\$3,101,014	\$1,860,608	unknown	unknown	unknown	unknown
Entry Beautification	\$15,000	N/A	N/A	N/A	\$15,000	N/A
2010 Facilities Action Plan*	\$29,067,356	\$339,392	unknown	unknown	unknown	unknown
<b>La Costa Canyon High School</b>						
Site Lighting Improvements	\$19,000	N/A	N/A	N/A	\$19,000	N/A
2010 Facilities Action Plan*	\$25,516,296	unknown	unknown	unknown	unknown	unknown
<b>La Costa Valley Middle School *</b>						
2010 Facilities Action Plan*	\$37,368,370	unknown	unknown	unknown	unknown	unknown
<b>Maintenance Mod. &amp; Expansion *</b>						
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown	unknown
<b>Oak Crest Middle School</b>						
2010 Facilities Action Plan*	\$18,949,515	\$700,000	unknown	unknown	unknown	unknown
<b>Pacific Highlands Ranch M.S.*</b>						
2010 Facilities Action Plan*	\$55,289,520	unknown	unknown	unknown	unknown	unknown
<b>S.D. Academy High School</b>						
2010 Facilities Action Plan*	\$53,771,826	\$400,000	unknown	unknown	unknown	unknown
Performing Arts Complex	\$8,344,617	\$4,154,202	\$1,835,637	N/A	\$36,214	\$2,318,564
Playcourts*	\$400,000	N/A	N/A	N/A	\$400,000	N/A
Reclaimed Water (Front of Campus)	\$18,857	N/A	N/A	N/A	\$2,706	\$16,151
<b>Sunset High School</b>						
Beautification/City Req. Imp.	\$209,292	N/A	\$77,667	N/A	\$131,625	N/A
Modernization *	\$1,091,367	\$654,820	\$69,515	N/A	\$367,032	N/A
2010 Facilities Action Plan*	\$6,339,775	\$145,180	unknown	unknown	unknown	unknown
<b>Torrey Pines High School</b>						
2010 Facilities Action Plan*	\$62,307,863	unknown	unknown	unknown	unknown	unknown
Dance Room and Band Room Improvements	\$7,480	N/A	N/A	N/A	\$7,480	N/A
Counseling Office Improvements	\$1,500	N/A	N/A	N/A	\$1,500	N/A
Visual Performing Arts*	\$10,719,800	unknown	unknown	unknown	unknown	unknown
Energy Efficiency Improvements – Phase 1	\$269,200	N/A	N/A	N/A	\$269,200	N/A
Energy Efficiency Improvements – Phase 2 – 4*	\$750,000	N/A	N/A	N/A	\$750,000	N/A
<b>Districtwide</b>						
2010 Facilities Action Plan – Tech.*	\$7,000,000	unknown	unknown	unknown	unknown	unknown
<b>TOTAL</b>	<b>\$380,854,710</b>	<b>\$9,654,202</b>	<b>\$1,982,819</b>	<b>\$0.00</b>	<b>\$2,034,630</b>	<b>\$2,334,715</b>

(\*) 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 (2009-2010)  
Schedule D 09-10

	State School			Reportable	
Project	Bldg. Program	Mello Roos	NCW	Fees	Other
<b>Canyon Crest Academy</b>					
Fix Drainage at Pole Vault Area	N/A	N/A	N/A	2009/10	N/A
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>Carmel Valley Middle School</b>					
Enclosure for Theater Sets/Props	N/A	N/A	N/A	2010/11	N/A
Upgrade Dynacom System	N/A	N/A	N/A	2010/11	N/A
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>Diegueno Middle School</b>					
Art Room Improvements	N/A	N/A	N/A	2010/11	N/A
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>Earl Warren Middle School</b>					
Modernization*	unknown	unknown	unknown	unknown	unknown
Entry Beautification	N/A	N/A	N/A	2010/11	N/A
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>La Costa Canyon High School</b>					
Site Lighting Improvements	N/A	N/A	N/A	2010/11	N/A
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>La Costa Valley Middle School*</b>					
<b>Maintenance Mod. &amp; Expansion*</b>					
<b>Oak Crest Middle School</b>					
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>Pacific Highlands Ranch M.S.*</b>					
<b>S.D. Academy High School</b>					
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
Performing Arts Complex	2009/10	2009/10	N/A	2009/10	2009/10
Playcourts*	unknown	unknown	unknown	unknown	unknown
Reclaimed Water (Front of Campus)	N/A	N/A	N/A	2010/11	2010/11
<b>Sunset High School</b>					
Beautification/City Req. Imp.	N/A	2009/10	N/A	2009/10	N/A
Modernization*	unknown	unknown	unknown	unknown	unknown
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
<b>Torrey Pines High School</b>					
2010 Facilities Action Plan*	unknown	unknown	unknown	unknown	unknown
Dance Room and Band Room Improvements	N/A	N/A	N/A	2009/10	N/A
Counseling Office Improvements	N/A	N/A	N/A	2010/11	N/A
Visual Performing Arts*	unknown	unknown	unknown	unknown	unknown
Energy Efficiency Improvements – Phase 1	N/A	N/A	N/A	2010/11	N/A
Energy Efficiency Improvements – Phase 2-4*	unknown	unknown	unknown	unknown	unknown
<b>Districtwide</b>					
2010 Facilities Action Plan – Tech*	unknown	unknown	unknown	unknown	unknown

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

# San Dieguito Union High School District

ITEM 17

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 4, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** David Jaffe, Executive Director of Curriculum and Assessment  
Manuel Zapata, Coordinator of ROP/CTE/EL

**SUBMITTED BY:** Ken Noah, Superintendent

**SUBJECT:** Title III Improvement Plan Addendum

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### EXECUTIVE SUMMARY

SDUHSD receives Title III funding from the federal government to ensure that English Learner students (ELs) attain English proficiency and meet the same challenging academic content and achievement standards that other students are expected to meet. As required under the 2001 No Child Left Behind Act (NCLB), every district that receives Title III funding from the federal government is required to meet three Annual Measurable Achievement Objectives (AMAOs) for their English Learners. Local educational agencies (LEAs) that have failed to meet one or more Title III AMAOs for two consecutive years are required to develop an Improvement Plan Addendum (IPA) that will ensure that the LEA will meet AMAOs in the future. During the 2009-2010 academic year, SDUHSD did not meet the federal academic achievement targets for the second year for English Language Arts and mathematics (AMAO 3). As a result, SDUHSD has developed this Title III Improvement Plan Addendum. It is important to note that while SDUHSD did not meet the federal achievement targets the past two years there has been consistent improvement in the number of English learners who scored proficient or above on California Standards Tests over the past four years in both ELA and math (10.7% growth in ELA and 6% growth in math). As the federal targets increased from 2008 to 2010, the EL subgroup growth was not enough to meet the increasing federal achievement targets. As the achievement targets increase even more for 2011 and beyond, the English Learner population will have to continue to make significant gains in proficiency in math and English Language Acquisition.

The SDUHSD Program Improvement Addendum was developed based on an analysis of the English Learner Subgroup Self-Assessment (ELSSA) and the Academic Program Survey (APS). The ELSSA is a data analysis tool that identifies areas of strength and weakness related to instructional programs for English learners in English language arts, English language development, and mathematics. The Academic Program Survey (APS) is designed to help a school analyze the extent to which it is providing a coherent instructional program to support improved student achievement. SDUHSD assembled a team of stakeholders which included district and school site administrators, in addition to English language development (ELD), English, math, sheltered, and special education teachers representing each of the district middle and high schools. The team met to review and analyze district EL achievement data and make recommendations for this Program Improvement Addendum (IPA).

ITEM 17

The SDUHSD Title III Year 2 IPA (included as an attachment) addresses the implementation of high quality professional development, intervention programs, parent participation and collaboration among EL educators, special education teachers, and general education teachers. This Title III IPA is written to serve as an interim plan that will be implemented while the district begins a full revision of its LEA plan beginning in the 2010/11 school year.

**RECOMMENDATION:**

This item was presented for Board review and input on December 9, 2010, and is now being submitted for Board action. It is recommended that the Board approve the Title III Improvement Plan Addendum as shown in the attached supplement.

**FUNDING SOURCE:**

Implementation of the plan will require use of Federal and State Categorical funds as well as General Funds allocated for staff development.

## **San Dieguito Union High School District Title III Year 2 LEA Improvement Plan Addendum**

ITEM 17

San Dieguito Union High School District (SDUHSD) is a grade 7-12 district with four middle schools, two comprehensive high schools, two high school academies and one alternative high school. Over the years, a number of these schools and programs have been recognized for their academic success. SDUHSD serves a student population of approximately 12,492 students. The English Learner (EL) population of the district is about 5% of the total student population. The SDUHSD educates students from the coastal North San Diego County communities of Cardiff-by-the-Sea, Encinitas, Leucadia, and Olivenhain in the City of Encinitas; the cities of Del Mar and Solana Beach; the community of La Costa in the City of Carlsbad; the community of Carmel Valley in the City of San Diego; and the communities of Rancho Santa Fe and Fairbanks Ranch. SDUHSD serves students from five elementary school districts in North County: Encinitas, Rancho Santa Fe, Cardiff, Solana Beach, and Del Mar. Students from those districts matriculate through our middle schools and high schools.

SDUHSD receives Title III funding from the federal government to ensure that English Learners (ELs) attain English proficiency and meet the same challenging academic content and achievement standards that other students are expected to meet. As required under the 2001 NCLB Act, every district that receives Title III funding from the federal government is required to meet three Annual Measurable Achievement Objectives (AMAOs) for their English Learners. Local Educational Agencies (LEAs) that have failed to meet one or more Title III AMAOs for two consecutive years are required to develop an Improvement Plan Addendum (IPA) that will ensure that the LEA will meet AMAOs in the future. During the 09-10 academic year, SDUHSD did not meet the academic targets for English Learner students in English Language Arts and Mathematics (AMAO 3). As a result, SDUHSD developed this Title III Improvement Plan Addendum.

This Program Improvement Addendum for SDUHSD was developed based on an analysis of the English Learner Subgroup Self-Assessment (ELSSA) and the Academic Program Survey (APS). The ELSSA is a data analysis tool that identifies areas of strength and weakness related to instructional programs for English Learners in English Language Arts (ELA), English Language Development (ELD), and Mathematics. The APS is designed to help a school analyze the extent to which it is providing a coherent instructional program to support student achievement. SDUHSD assembled a team of stakeholders which included district and school site administrators, in addition to English Language Development, English, Math, Sheltered, and Special Education instructors representing each of the district middle and high schools. The team met to review and analyze district EL achievement data and make recommendations for the district Title III Year 2 IPA.

The SDUHSD Title III Year 2 IPA will address the implementation of high quality professional development, intervention programs, parent participation and collaboration among EL educators, special education teachers, and general education teachers. This Title III Year 2 Plan Addendum is written to serve as an interim plan that will be implemented while the district begins a full revision of its LEA plan beginning in the 2010-11 school year.

**1. Conduct an analysis of data. Identify and describe the factors that prevented the local educational agency (LEA) from achieving the Title III Annual Measurable Achievement Objectives (AMAOs)** **ITEM 17****A. Analysis of SDUHSD data based on CELDT, CST, and CAHSEE.****AMAO 1 and 2**

San Dieguito Union High School District (SDUHSD) has met all State targets for AMAO 1 and AMAO 2 for the last four years. English Learner achievement has consistently exceeded the state and federal targets in both annual progress in learning English (AMAO 1) and attaining language proficiency (AMAO 2). The data reviewed to evaluate progress in the AMAOs include the results of the 2008-2009 and 2009-10 California English Language Development Test (CELDT). CELDT results were disaggregated by grade level, proficiency level, and length of time in U.S. schools. An examination of district CELDT data shows that beginning and intermediate students demonstrate the least amount of growth in the area of language acquisition. Although SDUHSD has met the state targets, CELDT data analysis indicates that students with 5 or more years in U.S. schools need more emphasis on higher level reading and writing skills in the transitional English Language Development courses. 80% of English Learners at SDUHSD are considered Long Term English Learners (have attended a U.S. school for 5 years or more).

**AMAO 3**

SDUHSD EL students are not meeting the state Academic Yearly Progress (AYP) targets for AMAO 3. It is important to note that SDUHSD has demonstrated consistent improvement in the number of English Learners who scored proficient or above over the past four years in both ELA and Math (10.7% growth in ELA and 6% growth in Math). As the targets increased from 2008 to 2010, the EL subgroup growth did not meet the increasing federal achievement targets. As the targets increase even more for 2011 and beyond, the English Learner population will have to continue to make significant strides in mathematical concepts as well as language acquisition. California State Standards (CST)-ELA and CST-Algebra 1 results were disaggregated by grade level and CST proficiency level for students performing at the Intermediate and Early Advanced/Advanced proficiency levels on the CELDT.

**CST English Language Arts (ELA) Data Analysis**

- The English Learner subgroup did not meet the targeted proficiency rate for AYP by 7.5% in ELA.
- CELDT intermediate students scored at basic or below in the English Language Arts portion of the CST.
- More than 75% of Reclassified-Fluent English Proficient (RFEP) scored proficient or above on the ELA portion of the CST.
- Those RFEPs that did not score proficient or above are concentrated in the basic range and are currently enrolled in 10<sup>th</sup> grade

**CST Mathematics Data Analysis**

- The English Learner subgroup did not meet the targeted proficiency rate for AYP by 5.8% in Math
- 87% of CELDT intermediate students scored at basic or below in the Mathematics portion of the CST
- 59% of RFEPs scored proficient or above on the math portion of the CST.

**CAHSEE Data Analysis**

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- 37% of English learners passed CAHSEE in ELA, with only 7% achieving proficiency
  - A student can pass the CAHSEE with a scaled score of 350, but in order to be proficient the scaled score must be 380 or higher
- 54% of English learners not passing the CAHSEE in ELA have been in U.S schools for more than 6 years
- 95% of RFEP students passed the CAHSEE in ELA, with 71% achieving proficiency

**B. Strengths and weaknesses of SDUHSD current plan:**

Based on the Academic Program Survey and analysis of the ELSSA tool, several areas of strengths and weaknesses were identified:

**1. Instructional program implementation:**

**Strengths:** At SDUHSD, we have a clearly defined criterion for placing English Learners in ELD and ELA courses. EL students are grouped according to CELDT proficiency levels and placed in the appropriate ELD/ELA course. In addition, data collected from CELDT and CST is used effectively when placing students in intervention classes such as READ 180, Algebra Readiness, Academic Literacy and PLATO. SDUHSD has taken the necessary steps to give teachers and school administrators access to timely and accurate student achievement data that can be used to help them diagnose and respond to individual student needs. Middle School ELD teachers have finished developing district-wide curriculum to meet the instructional needs of English Learners. The middle school ELD curriculum will be used in conjunction with the adoption of System 44 as a district wide reading intervention program for ELD I and II students. A new 2-year RFEP monitoring progress form for middle and high school students was created last year to monitor the academic progress of RFEPs through a review of current grades, performance on California Standards Tests, and California High School Exit Exam (as appropriate).

**Weaknesses:** Areas of improvement include developing an instructional program delivery structure in ELA and math that will focus teachers' efforts in planning and delivering lessons that will provide sheltered instruction for English learners within their mainstream classes. Other areas of weakness that SDUHSD needs to address include the following:

- Develop a plan to provide all teachers of EL students with ongoing opportunities for collaboration on strategies and best practices that will benefit EL students
- Assign highly qualified, experienced, and motivated teachers to provide instruction to long-term EL students
- Provide opportunities for teachers who support EL students to meet and monitor academic progress during late start collaboration days.
- Develop district wide entry and exit criteria for our strategic and intensive intervention programs. Strategic and intensive intervention programs must have an ELD component and specific curriculum. Strategic intervention, in the form of additional classes or within-class work, is appropriate for students working below grade level but less than two years from standard. Intensive interventions are designed for those students performing more than two grades below standards
- Develop valid, reliable, and meaningful common formative assessments for EL students where the data can be used to monitor student growth within a subject and identify



## 2. Instructional strategies:

**Strengths:** All certificated teachers at SDUHSD have certification in Specially Designed Academic Instruction in English (SDAIE). However, there is no consistent district wide focus on using SDAIE instruction techniques and strategies during lesson delivery. ELD instructors at middle school sites have been trained in using the System 44 instructional model for ELD I and II students.

**Weaknesses:** Areas for improvement in instructional strategies that SDUHSD needs to address the following:

- Time for collaboration on best instructional strategies related to EL instruction
- Ensure teachers have access to all the ancillary materials designed to support EL students
- Develop strategies to help long-term English Learners progress beyond the intermediate level on the CELDT
- Provide general education teachers with information about the specific language gaps and needs of the EL students enrolled in their classes
- Long term English Learners need explicit instruction in academic English vocabulary. SDUHSD needs to create an Academic Language Development course that will focus on oral language development, high quality writing, and complex vocabulary needed for success in the grade level English classes

## 3. Professional development:

While a large percentage of SDUHSD teachers have EL authorization, some expressed a desire for more intensive professional development. SDUHSD must ensure that all teachers of English learners have access to high quality professional development that provides differentiated instructional strategies, promotes the effective use of student assessment data, and develops skills for supporting second-language acquisition across the curriculum. This professional development will be made jointly available to English Learner and general education teachers and evaluated for how well it is implemented and its effects on student achievement. SDUHSD will continue to provide English Language Development teachers training on the EDGE curriculum, the newly adopted middle school curriculum, and the new literacy component of READ 180 (System 44). In addition, the district needs to provide professional development for district administrators to equip them with an understanding of the features of quality instruction for EL students.

## 4. Parental participation:

SDUHSD encourages and promotes multiple opportunities for parents to become active participants in assisting their English learner students to achieve academically at the district and school site levels. District English Learner Advisory Committee and English Learner Advisory Committee parent participation has been consistent over the last two years. A consistent effort has been made to provide ELAC meetings that are not only informational but also interactive for all parents. In a timely manner, school sites disseminate district and school information to parents utilizing monthly newsletters and School Connects phone messaging. District and school site EL coordinators will continue to work together to develop strategies to maintain and increase parent involvement opportunities, and to help the parents/guardians of English Learners become better informed and able to support the education of their children.

**C. Factors contributing to failure to meet AMAO 3 at SDUHSD:**

English Learners who have remained at the CELDT intermediate level have not received consistent standards-based ELD instruction appropriate to their CELDT proficiency level as they move from one school site to another. While most school sites at SDUHSD have homogenously grouped EL students by CELDT level, schools with a small population of English Learners do not provide a dedicated ELD instructional period. The major factors that contributed to the district's failure to meet AMAO 3 are as follows:

1. The need for systemic professional development and school-wide implementation of effective instructional strategies to address the English language development needs of English Learners who are mainstreamed and identified as long-term EL students
2. The need for a consistent district-wide process to provide updated information to administrators, teachers and counselors related to the instructional needs, academic progress, and achievement of EL students
3. Teachers need additional supplemental ELD materials to be successful in the classroom and during interventions programs
4. The need to develop a consistent, district wide intervention program that will ensure that English Learners receive universal access and differentiated instruction. This intervention program must have specific entry and exit criteria
5. SDUHSD must develop a clear instructional vision and high expectations for English Learners by establishing clear academic goals for these students, communicating these goals emphatically to stakeholders in the district, and ensuring that EL students are held to the same high standards as other students throughout the district
6. Provide in-services before the start of school each year that will be dedicated to reviewing and analyzing EL achievement data on the California Standards Tests, California High School Exit Exam, and the California English Language Development Test. Results from state testing will be used to set achievement goals for all EL students

**D. Conclusions from analysis that inform program modifications:**

SDUHSD has identified the EL students performing at the basic or below level in the CST and those who are not passing the CAHSEE as a critical subgroup of the EL student population. The majority of students in this group have been enrolled in U.S schools for five years or more. As funding permits, professional development in effective instructional strategies for English Learners enrolled in ELD, ELA, and Mathematics will be the major focus of our work. Teachers must also be provided with opportunities for collaboration on best instructional strategies, practices and data assessment analysis. The district EL Title III team believes that SDUHSD must implement program modifications identified in this program improvement plan addendum to increase the academic achievement of all English Learners in ELD, Reading/Language Arts and Mathematics.



<p>3. Site administrators will provide and facilitate collaboration time for classroom teachers to develop common formative assessments and share lesson designs and teaching strategies for ELD that address all proficiency levels</p>	<p>Feb. 2011- June 2011</p>	<p>Site Principals, EL Coordinator</p>	<p>Title III \$5,000, EIA \$5,000 General Fund Staff Development \$10,000</p>	
<p>4. SDUHSD will provide in-services before the start of school each year that will be dedicated to reviewing and analyzing EL achievement data on the California English Language Development Test. CELDT results will be used to set achievement goals for all EL students</p>	<p>August 2011-June 2012</p>	<p>Director of Curriculum and Assessment, EL Coordinator, Site EL Leads</p>	<p>Title III \$2,500 EIA \$2,500</p>	
<p>5. SDUHSD will continue to provide CELDT administration trainings for all ELD instructors. CELDT data, CELDT blueprints and released test questions will be provided to all ELD/ELA teachers to increase awareness of and familiarity with the exam and improve their understanding of the test results. Teachers will incorporate test prep or align test items with existing lessons. Teachers and proctors will receive training in the proper administration and scoring of the exam; all ELD teachers will assist in the administration of group sections of CELDT to improve testing environment for students.</p>	<p>August 2011- Oct. 2011</p>	<p>EL Coordinator, EL instructors, EL Leads</p>	<p>Title III \$3,000 EIA \$2,000</p>	
<p><b>Monitoring by Regional COE Lead</b></p>				

<p><b>3. Describe scientifically based strategies to improve academic achievement in reading/language arts (R/LA). (AMAO 3)</b></p> <ol style="list-style-type: none"> <li>1. Identify EL students who are below basic and far below basic on the CSTs for ELA and place these students in appropriate ELA intervention program (READ 180 or System 44). Students will be identified at the beginning of the school year and when new enrollees enter the district.</li> <li>2. A web-based writing development program will be implemented as a supplemental writing program for students in grades 7-12. This program will support the teaching of writing strategies for long-term EL students</li> <li>3. Pilot an Academic Language Development (ALD) course for long-term English Learners that will focus on oral language development, high quality writing, and complex vocabulary needed for success in the grade level English classes</li> <li>4. Provide opportunities for teachers during late start collaboration days so that teachers who support EL students have an opportunity to meet and monitor academic progress, and collaborate regarding effective ELA differentiation strategies and activities for EL students</li> </ol>	<p>August 2010-June 2011</p> <p>September 2011-June 2012</p> <p>March 2011-June 2012</p> <p>Monthly February 2011-June 2012</p>	<p>Site Principals, EL Coordinator, Site EL Leads</p> <p>Director of Curriculum and Assessment, EL Coordinator,</p> <p>EL Coordinator, ELD instructors, EL Site Leads</p> <p>Director of Curriculum and Assessment, Site Principals, EL Coordinator</p>	<p>No Funding Required</p> <p>EIA \$5,000 General Fund Instructional Technology \$45,000</p> <p>EIA \$10,000 LEAP \$10,000</p> <p>No Funding Required</p>	
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<p>5. Develop a district-wide process to provide updated information to administrators, teachers and counselors related to the instructional needs, academic progress, and achievement of EL students</p>	<p>February 2011-June 2012</p>	<p>EL Coordinator, Director of Curriculum and Assessment</p>	<p>No Funding Required</p>
<p>6. Develop a consistent intervention entrance/exit criteria and provide additional intervention instructional materials to address key prerequisite skills and concepts EL students need to access grade level ELA standards successfully</p>	<p>February 2011-June 2011</p>	<p>EL Coordinator, Site EL Leads, Site administrators</p>	<p>EIA \$10,000 LEAP \$5,000</p>
<p>7. Verify that classroom differentiated activities are taking place to address the needs of all English Learners through district and site administrators visits to classrooms.</p>	<p>February 2011-June 2012</p>	<p>Site Principals, EI Coordinator</p>	<p>No Funding Required</p>
<p>8. Develop an observational tool identifying the specific differentiated activities to monitor and incorporate criteria specific to English Learners.</p>	<p>February 2011-April 2011</p>	<p>EL Coordinator</p>	<p>No Funding Required</p>
<p>9. Monitor students who meet the SDUHSD reclassification criteria to RFEP status for the following two years to ensure that they sustain academic achievement. RFEP students who incur academic deficits must receive appropriate interventions.</p>	<p>Each Semester February 2011-June 2012</p>	<p>EL Coordinator, Site ELD Leads</p>	<p>No Funding Required</p>



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<p>3. Develop a consistent intervention entrance/exit criteria and provide additional intervention instructional materials to address key prerequisite skills and concepts EL students need to access grade level Math standards successfully</p>	<p>February 2011-December 2011</p>	<p>EL Coordinator, Site EL Leads, Site administrators</p>	<p>EIA \$10,000, LEAP \$10,000, Title III \$15,000</p>	
<p>4. District and site administrators will visit classrooms weekly to observe mathematics instruction and to verify that all ELs are being instructed appropriately in the core mathematics curriculum utilizing universal access components as appropriate for ELs. Administrators will provide timely feedback to teachers on these observations.</p>	<p>February 2011-June 2012</p>	<p>Site Principals, EI Coordinator</p>	<p>No Funding Required</p>	
<p>5. Counselors and site administrators will ensure that English Learners have access to high level, rigorous, Mathematics courses by reviewing student schedules. English Learners will be provided linguistic support as necessary to access the course material</p>	<p>February 2011-June 2012</p>	<p>Site Principals, Counselors, EL Coordinator</p>	<p>No Funding Required</p>	
<p><b>Monitoring by Regional COE Lead</b></p>				



<p><b>5. Describe scientifically based professional development strategies and activities, including coordination efforts with other Elementary and Secondary Education Act (ESEA) programs.</b></p> <ol style="list-style-type: none"> <li>1. Provide high quality professional development training that specifically highlights research, techniques and SDAIE instructional techniques/strategies to support English Learners access of core ELA/Math adoption. Including specific use of ancillary materials for universal access and strategic intervention</li> <li>2. Provide specific strategies for teachers to help differentiate lessons and curriculum to meet the needs of EL students in sheltered or mainstreamed content area classes. Use Trainer of Trainer (TOT) Model training provided by SDCOE. Trainer of Trainers will then train their respective departments on SDAIE strategies and cultural competencies related to English Learners and second language acquisition</li> <li>3. Provide monthly opportunity for teachers to collaborate regarding effective SDAIE strategies and activities for English Learner students</li> <li>4. Provide EL Site Leads with Data Director training and support during quarterly meetings to monitor academic progress of EL students.</li> </ol>	<p>Quarterly March 2011-June 2012</p> <p>Quarterly March 2011-June 2012</p> <p>Monthly March 2011-June 2012</p> <p>Quarterly February 2011-June 2012</p>	<p>Director of Curriculum and Assessment, Site Principals, EL Coordinator</p> <p>Director of Curriculum and Assessment, Site Principals, EL Coordinator</p> <p>Site Principals, EL Coordinator</p> <p>EL Coordinator, Site EL Leads</p>	<p>EIA \$5,000, Title III \$5,000, General Fund Staff Development \$10,000</p> <p>EIA 5,000, Title III \$5,000, General Fund Staff Development \$10,000</p> <p>EIA \$2,500, Title III \$2,500</p> <p>EIA \$1,000</p>	
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<p>5. Assure that articulations with district feeding Elementary districts also include EL discussions for incoming long-term language learners</p>	<p>January 2011-June 2012</p>	<p>Assistant Sup. of Educational Services, Director of Curriculum and Assessment</p>	<p>No Funding Required</p>	
<p><b>Monitoring by Regional COE Lead</b></p>				
<p><b>6. Describe parental participation and outreach strategies to help parents become active participants in the education of their children, including coordination efforts with other ESEA programs.</b></p> <ol style="list-style-type: none"> <li>1. Continue to explore and implement effective programs that encourage the parents of EL students to be involved in their children’s education. Including Aeries parent portal trainings, monthly workshops during ELAC meetings, and the North County Latino Parent Conference</li> <li>2. Train Lead parents to conduct parent workshops for incoming middle school parents, and continue with additional workshops for all parents of ELs throughout the year on a monthly basis</li> <li>3. Through the SDCOE Parent Involvement Office, parents of English Learners will receive training on a variety of relevant topics including leadership, positive discipline, academic support, college readiness, A-G understanding, and how to access valuable community resources.</li> </ol>	<p>February 2011-June 2012</p> <p>September 2011-June 2012</p> <p>Quarterly September 2011-June 2012</p>	<p>EL Coordinator, Site EL Leads</p> <p>EL Coordinator</p> <p>EL Coordinator</p>	<p>Title III \$1,000, EIA \$1,000</p> <p>Title I \$500, EIA \$500</p> <p>Title I \$1,000, EIA \$1,000</p>	

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<p>4. Continue to provide Community Based English Tutoring (CBET) and English classes through district Adult Education program</p> <p>5. Conduct EL Reclassification parent informational meetings at the end of every semester</p>	<p>February 2011-June 2012</p> <p>February 2011-June 2012</p>	<p>EL Coordinator, Adult Education Principal</p> <p>Site EL Leads, EL Coordinator</p>	<p>No Additional Funding Required</p> <p>Title I \$1,000, EIA \$1,000</p>	
<p><b>Monitoring by Regional COE Lead</b></p>				
<p><b>7. If applicable, identify any changes to the Title III Immigrant Education Program.</b></p> <p>SDUHSD does not receive Title III Immigrant Education funding</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	
<p><b>Monitoring by Regional COE Lead</b></p>				

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** December 23, 2010

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** John Addleman, Director of Planning and  
Financial Management  
Eric Dill, Assoc. Supt. of Business Services

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** COMMUNITY FACILITIES DISTRICT 95-2  
No. 16 / ANNEXATION OF PROPERTY /  
SEASIDE HIGHLANDS / AN 18-UNIT SINGLE  
FAMILY SUBDIVISION / WARMINGTON  
RESIDENTIAL CALIFORNIA

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### EXECUTIVE SUMMARY

Staff has been working with Warmington Residential California in order to provide adequate school facilities for their residential project. Warmington Residential California will be constructing an 18-unit subdivision in Encinitas. The project will be located at Balour Drive and Melba Road and will be in the Oak Crest Middle School/La Costa Canyon High School attendance area.

The first step in the annexation process is to adopt the attached Resolution of Intention to annex certain territory into the community facilities district as shown on the attached map.

At a future board meeting, we will be presenting the necessary documents to proceed with the annexation of territory, which will require the Board to hold a public hearing regarding the annexation, adopt the resolution to annex the property into the community facilities district and call an election.

**RECOMMENDATION:**

It is recommended that the Board adopt the attached Resolution of Intention to Annex Territory to the San Dieguito Union High School District Community Facilities District No. 95-2, Authorizing the Levy of a Special Tax and Calling an Election.

**FUNDING SOURCE:**

Not applicable

Encl: Calendar, Map, and Owners List

**RESOLUTION OF INTENTION  
TO ANNEX TERRITORY TO  
THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 95-2  
AUTHORIZING THE LEVY OF A SPECIAL TAX  
AND CALLING AN ELECTION**

WHEREAS, the Board of Trustees (the “Board”) of the San Dieguito Union High School District (the “School District”) has heretofore established Community Facilities District No. 95-2 (the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, consisting of Sections 53311, et seq., of the California Government Code (the “Act”); and

WHEREAS, the Board has heretofore annexed certain Territory to the District as specified in a Resolution adopted by the Board on June 5, 1997, and in a Resolution adopted by the Board on April 2, 1998, and in a Resolution adopted by the Board on May 7, 1998, and in a Resolution adopted by the Board on May 6, 1999, and in two Resolutions adopted by the Board on August 19, 1999, and in a Resolution adopted by the Board on January 18, 2001, and in a Resolution adopted by the Board on March 1, 2001, and in a Resolution adopted by the Board on June 3, 2004, and in a Resolution adopted by the Board on September 23, 2004, and in a Resolution adopted by the Board on October 21, 2004, and in a Resolution adopted by the Board on May 4, 2006; and in a Resolution adopted by the Board on November 8, 2007, and in a Resolution adopted by the Board on April 16, 2009, and in a Resolution adopted by the Board on September 16, 2010.

WHEREAS, the Board, acting as the legislative body of the District, intends to annex certain territory to the District pursuant to Article 3.5 of the Act; and

WHEREAS, the Board intends the Annexed Territory (as defined below) to be treated the same as all other land within the District as specified in the Resolution of Formation of the Board of Trustees of the San Dieguito Union High School District Establishing Community Facilities District No. 95-2 adopted by the Board on March 21, 1996 and the Amendment to Resolutions of Formation of the Board of Trustees of the San Dieguito Union High School District Regarding Establishment of Community Facilities District Nos. 94-3 and 95-2 of the San Dieguito Union High School District adopted on July 18, 1996, (collectively, the “Resolution of Formation”), and the Resolution of the Board of Trustees of the San Dieguito Union High School District Acting as the Legislative Body of the San Dieguito Union High School District Community Facilities District No. 95-2, adopted by the Board on June 5, 1997.

NOW THEREFORE, THE BOARD OF TRUSTEES OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

**Section 1.** The name of the existing community facilities district is “Community Facilities District No. 95-2 of the San Dieguito Union High School District.”

**Section 2.** The boundaries of the existing District include all land shown on the maps approved by the Board in the Resolution of Formation and recorded with the Recorder of the County of San Diego (the “County”) at book 29 page 45, book 31 page 07, book 32 page 11, book 32 page 19, book 33 page 17, book 33 page 44, book 33 page 45, book 34 page 88, book 35 page 09, book 38 page 31, book 38 page 55, book 38 page 59, book 40 page 54, book 41 page 63 book 42 page 63, and book 43 page 31 in the Book of Maps of Assessment and Community Facilities Districts. The territory proposed to be annexed (the “Annexed Territory”) is all land shown on the map designated as “Amended Map of Boundaries of Community Facilities District No. 95-2, Annexation No. 16, San Dieguito Union High School District” (the “Annexed Territory Map”) on file in the office of Secretary of the Board by this reference incorporated herein. The Annexed Territory Map, showing the new properties to be subject to a special tax levied within the District, is hereby approved and adopted. The Secretary of the Board is hereby directed to file a copy of the map with the correct and proper endorsements thereon with the Recorder of the County within 10 days after the adoption of this Resolution, as provided for in Section 3113 of the California Streets and Highways Code.

**Section 3.** The types of public facilities (the “Facilities”) to be provided within the existing District are described in Exhibit A attached hereto and hereby incorporated by reference. The Facilities will also be provided within the Annexed Territory. The District and the Annexed Territory will share the Facilities based on the long-term master plans prepared by the School District from time to time. The Facilities are necessary to meet increased demand imposed upon the School District and all public agencies as a result of development occurring within the Annexed Territory and the District.

**Section 4.** The Board seeks to incur bonded indebtedness and to levy or cause to be levied annually, on property lying within the Annexed Territory, a special tax for the purpose of constructing, acquiring and/or leasing the Facilities in accordance with the Resolution of Formation and with the rate and method of apportionment described in detail in Exhibit B to the Resolution of Formation and incorporated herein by this reference.

**Section 5.** Except where funds are otherwise available to acquire, lease and/or construct the Facilities, it is the intention of the Board to levy or cause to be levied annually, on property lying within the Annexed Territory and the District, a special tax sufficient to pay for the cost of acquiring, leasing and/or construction of the Facilities and to pay for the principal of and interest on the bonds proposed to be issued to finance the Facilities and all Incidental Expenses (as defined in the Act), including but not limited to replenishment of a reserve fund and remarketing, credit enhancement, liquidity facility fees, the costs of administering the levy and collection of the special tax and all other administrative costs of the tax levy and bond issue. Upon recordation of notice of a special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all non-exempt real property in the Annexed Territory. The lien shall continue in force and effect until the special tax is prepaid and permanently satisfied and the lien canceled in accordance with the law or until collection of the tax by the legislative body ceases. The rate and method

of apportionment of the special tax is described in detail in Exhibit B to the Resolution of Formation. The special tax is based on the projected demand for Facilities and the general benefit received from the Facilities by property within the Annexed Territory and the District. The special tax is apportioned to each parcel on the foregoing basis pursuant to Section 53325.3 of the Act and such special tax is not on or based upon the ownership of real property. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected; provided, however, that the special tax may be collected at a different time or in a different manner if necessary to meet the financial obligations of the School District and the District.

The office responsible for preparing annually a current roll of special levy obligations and responsible for estimating further special tax levies will be:

Superintendent  
San Dieguito Union High School District  
710 Encinitas Blvd.  
Encinitas, CA 92024  
Telephone (760) 753-6491

Section 6. The amount of the annual special tax will be set on or before each August 1. In accordance with Section 53340 of the Act, properties or entities of the state, federal, or other local governments shall be exempt from the levy of the special tax. No other properties or entities are exempt from the levy of the special tax except to the extent provided in Exhibit B to the Resolution of Formation. Any land within the boundaries of the Annexed Territory devoted primarily to agriculture, timber or livestock uses and being used for the commercial production of agricultural, timber or livestock products is contiguous to other land which is included within the boundaries of the Annexed Territory and will benefit from construction or acquisition of the Facilities.

Section 7. The Board shall submit a proposition to establish or change the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the District to the qualified electors of the Annexed Territory. The proposition establishing or changing the appropriations limit shall become effective if approved by two-thirds of the qualified electors voting on the proposition and shall be adjusted for changes in the cost of living and changes in populations, as defined by subdivisions (b) and (c) of Section 7901 of the California Government Code, except that the change in population may be estimated by the legislative body in the absence of an estimate by the Department of Finance, and in accordance with Section 1 of Article XIII B of the California Constitution. For purposes of adjusting for changes in population, the population of the District shall be deemed to be at least one person during each calendar year.

Section 8. The Board deems it necessary to incur bonded indebtedness for the purposes set forth in Section 4 hereof, and has determined that the whole of the District, including the Annexed Territory, will pay for the bonded indebtedness. The maximum aggregate principal amount of debt to be authorized and incurred will be \$50,000,000. The maximum interest rate on the bonds shall be 12%, or such greater interest rate permitted by law, which interest will be payable annually or semiannually or in any other manner as permitted by law. The bonds may be issued in one or more series with each series issued for a term not to exceed thirty-five years. The proposition regarding



incurring bonded indebtedness shall be submitted to the voters at an election to be conducted by mail ballot as set forth in Section 16 of this Resolution.

Section 9. A public hearing on the annexation of the proposed territory into the District, the levying of the special tax, the proposed bond issue, the type of facilities financed by the District and all other matters set forth in this Resolution (the "Hearing") shall be held at 6:30 o'clock p.m. or as soon thereafter as practicable, on February 17, 2011, at the San Dieguito Union High School District Office Board Room, 710 Encinitas Boulevard, Encinitas, California.

Section 10. At the time and place set forth in this Resolution for the Hearing, any interested persons for or against the annexation of territory, including taxpayers, property owners and registered voters, may appear and be heard, and the testimony of all interested persons for or against the annexation of the Annexed Territory to the District, the levying of the special taxes within the Annexed Territory, the furnishing of the Facilities or the necessity of incurring bonded indebtedness will be heard and considered. Any protests may be made orally or in writing. However, any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and clearly set forth the irregularities and defects to which the objection is made. All written protests shall be filed with the Secretary of the Board on or before the time fixed for the Hearing. Written protests may be withdrawn in writing at any time before the conclusion of the Hearing.

If 50 percent or more of the registered voters, or six registered voters, whichever is more, residing within the District or if 50 percent or more of the registered voters or six registered voters, whichever is more, residing within the territory proposed for annexation, or if the owners of one-half or more of the area of land in the territory included in the District, or if the owners of one-half or more of the area of land in the territory proposed to be annexed, file written protests against the proposed annexation of territory to the District, and protests are not withdrawn so as to reduce the protests to less than a majority, no further proceedings shall be undertaken for a period of one year from the date of decision of the Board on the issues discussed at the Hearing.

Section 11. The Secretary of the Board is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 53322 of the California Government Code in a newspaper of general circulation published in the area of the Annexed Territory, being the San Diego Union-Tribune. Such publication shall be completed at least seven days prior to the date of the Hearing.

Section 12. The Secretary of the Board is hereby directed to transmit a copy of this Resolution to the City Council of the City of Encinitas, the County of San Diego and to the Board of Supervisors of the County of San Diego.

Section 13. A special election (the "Election") is hereby called for the Annexed Territory and the Associate Superintendent of Business of the School District is hereby authorized to conduct the Election (the "Election Official") as a mail ballot election on the propositions of levying a special tax on property within the Annexed Territory, incurring bonded indebtedness for the District in a maximum aggregate principal amount of \$50,000,000 and establishing an appropriations limit for the District. The proposed propositions relative to incurring indebtedness in the maximum aggregate principal amount of \$50,000,000, the rate and method of apportionment of the special tax and establishing an appropriations limit for the District shall be combined into one ballot

proposition pursuant to Section 53353.5 of the Act. The ballot proposition is attached hereto as Exhibit C and hereby incorporated by reference. The members of the Board and their authorized representatives are, including the Election Official, and each of them acting alone is, hereby authorized to approve any changes in the ballot and any other informational materials submitted to the voters.

Section 14. The Election shall be held on March 8, 2011, to the extent that the time limit applicable to the Election is waived with the unanimous consent of the qualified electors of the proposed district and the concurrence of the Election Official conducting the Election or if such consent is not obtained or otherwise such other date determined by this Board pursuant to a subsequent resolution. The Secretary of the Board is hereby directed to provide to the Election Official within three days of the adoption of this Resolution the following: (i) a copy of this Resolution, (ii) a certified map of sufficient scale and clarity to show the boundaries of the Annexed Territory, (iii) a sufficient description to allow the Election Official to determine the boundaries of the Annexed Territory and (iv) if requested by the Election Official, assessor's parcel numbers for the land within the Annexed Territory.

Section 15. Pursuant to Section 53326 of the Act, the vote shall be by the landowners of the Annexed Territory and each landowner who is the owner of record at the close of the Hearing, or the authorized representative thereof, shall have one vote for each acre or portion of an acre of land that he or she owns within the Annexed Territory. An owner of record shall be the owner of land on the last equalized assessment roll or otherwise known to be the owner of the land by the School District. The number of votes to be voted by a particular landowner shall be specified on the ballot provided to that landowner.

Section 16. The ballots for the Election shall be distributed to the landowners within the Annexed Territory either by mail with return postage prepaid or by personal service by the Election Official. The Election Official may certify the proper mailing of ballots by an affidavit, which shall constitute conclusive proof of mailing in the absence of fraud. The voted ballots shall be returned to the Election Official not later than 5:00 p.m. on the day of the Election.

Section 17. Notice of the Election shall be given as required by applicable law. The Secretary of the Board is directed to give notice of the Election by publishing a copy of this Resolution (without exhibits), as it may be amended or a summary of this Resolution one time, pursuant to Section 53352 of the California Government Code, in a newspaper or newspapers of general circulation published in the area of the District, being The San Diego Union-Tribune. Except as otherwise provided in the Act, the Election shall be called, held and conducted pursuant to the provisions of law regulating elections of the District. To the extent waived by the unanimous consent of all the landowners, there shall not be prepared and included in the ballot material provided to each voter an impartial analysis pursuant to Section 9500 of the California Elections Code, arguments and rebuttals, pursuant to Sections 7465, 9501 to 9507 inclusive, and 9509 of the California Elections Code or other applicable law. The Superintendent of the School District, or his designee, and each of them acting alone, is hereby authorized to provide to the Election Official the statement in compliance with Sections 9400 to 9405

of the California Elections Code and any other voter information required by the Election Official.

Section 18. The District shall constitute a single election precinct for the purpose of holding the Election unless the Election Official determines otherwise.

Section 19. The Election Official is hereby requested to take any and all steps necessary for the holding of the Election. The Election Official shall perform and render all services and proceedings incidental to and connected with the Election of the District with the cooperation and assistance of the Secretary of the Board. These services shall include, but not be limited to, the following activities as are appropriate to the Election:

1. Prepare and furnish to the election officer necessary election supplies for the conduct of the Election.
2. Cause to be printed the requisite number of official ballots, tally sheets and other necessary forms.
3. Furnish and address to mail official ballots to the qualified electors of the Annexed Territory.
4. Cause the official ballots to be mailed, as required by law.
5. Receive the returns of the Election and supplies.
6. Sort and assemble the election material and supplies in preparation for the canvassing of the returns.
7. Canvass the returns of the Election.
8. Furnish a tabulation of the number of votes given in the Election.
9. Make all arrangements and take the necessary steps to pay all costs of the Election incurred as a result of services performed for the Annexed Territory and pay costs and expenses of all election officials.
10. Conduct and handle all other matters relating to the proceedings and conduct of the Election in the manner and form as required by law.

Section 20. The members of the Board and their authorized representatives are, and each of them acting alone is, hereby authorized to execute any and all documents and agreements and do and perform any and all acts and things, from time to time, consistent with this Resolution and necessary or appropriate to carry the same into effect and to carry out its purposes.

ADOPTED, SIGNED AND APPROVED, this 13th day of January, 2011.

BOARD OF TRUSTEES OF THE SAN  
DIEGUITO UNION HIGH SCHOOL  
DISTRICT ACTING AS THE  
LEGISLATIVE BODY OF COMMUNITY  
FACILITIES DISTRICT NO. 95-2

By: \_\_\_\_\_  
Title: President

ATTEST:By: \_\_\_\_\_  
Title: Recording Secretary



## EXHIBIT A

### DESCRIPTION OF FACILITIES

Necessary school facilities (including the purchase, construction, design, expansion, improvement or rehabilitation of facilities) to accommodate grade 7-12 students to be generated within the boundaries of the District, including Middle School, High School and Continuation and Adult School facilities (including land, interim and relocatable facilities), and associated administration, transportation and maintenance facilities and equipment (including buses).

ITEM 18

**EXHIBIT B**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
FOR COMMUNITY FACILITIES DISTRICT NO. 95-2  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
FOR COMMUNITY FACILITIES DISTRICT NO. 95-2  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

An Annual Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 95-2 of the San Dieguito Union High School District ("CFD No. 95-2") shall be levied and collected each Fiscal Year in an amount determined by the Board of Trustees (the "Board") of the San Dieguito Union High School District (the "District") acting in its capacity as the legislative body of CFD No. 95-2 through the application of the appropriate amount or rate of Annual Special Tax for Developed Property and Undeveloped Property as described below. All of the property in CFD No. 95-2, as depicted on the map of the boundaries thereof on file with the Secretary of the Board, unless exempted by law or by the provisions of Sections III. through V. hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**I. Definitions**

**"Administrative Expenses"** means the expenses incurred by the District on behalf of CFD No. 95-2 related to the determination of the amount of the levy of Annual Special Taxes; the collection of the Annual Special Taxes, including the expenses of collecting delinquencies, and any amounts necessary to replenish the reserve fund; the administration of the bonds of CFD No. 95-2, including the payment of salaries and benefits of any employee of the District whose employment duties directly relate to the administration of community facilities districts of the District; and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 95-2.

**"Alternate Prepayment Tax"** means the method for reducing the Maximum Special Tax for an Assessor's Parcel as provided for in Section III. C.

**"Annual Special Tax"** means the annual special tax to be levied in each Fiscal Year pursuant to Section IV. on each Assessor's Parcel classified as Developed Property and Undeveloped Property to pay, as applicable, the Bond Requirements, and to pay for the cost of constructing, leasing, and/or acquiring the Facilities.

**"Assessor's Parcel"** means a parcel of Residential Property designated on a map of the San Diego County Assessor's Office within the jurisdiction boundaries of the District which has been assigned a discrete identifying number.

**"Bond Requirements"** means the amount necessary in any Fiscal Year, taking into consideration anticipated delinquencies (i) to pay principal of and interest on the bonds at that time outstanding in CFD No. 95-2 or any certificates of participation or other obligations issued to finance the Facilities, (ii) to make any

ITEM 18

deposits required to be made with respect to any reserve fund created with respect to such bonds or obligations, and (iii) to pay for Administrative Expenses.

"City" means individually the cities of Carlsbad, Encinitas, San Diego or whichever municipal jurisdiction has the authority to approve or regulate land development for parcels within CFD No. 95-2.

"County" means the County of San Diego.

"Developed Property" means any Assessor's Parcel in CFD No. 95-2 for which a building permit has been issued by the City or County as of June 30 of the previous Fiscal Year in which the Annual Special Tax is being levied.

"Exempt Property" means any Assessor's Parcel within the boundaries of CFD No. 95-2 which: (i) is property of the State, federal or other local governments or public agency, except as otherwise provided by Section 53317.3 of the Act, (ii) has been zoned, authorized or designated for a non-residential use on the applicable general plan, specific plan or community plan for which the City or the County utilizes and relies upon for land use planning purposes and for the approval of the development of real property, (iii) is "common area" of a common interest development as those terms are used and defined in Section 1351 of the California Civil Code or any similar subsequent legislation, (iv) is any property within CFD No. 95-2 which is Senior Citizen Housing, (v) is any Residential Property for which a final subdivision map pursuant to the California Subdivision Map Act, California Government Code Section 66433 et. seq. or any similar subsequent legislation has not been approved by the City or County, or (vi) is subject to a contract pursuant to Government Code Section 51200 ff. For purposes of interpreting Sections 53317.3 and 53317.5 of the Act, any Assessor's Parcel acquired by a public entity shall be deemed Exempt Property to the extent it is Undeveloped Property at the time of its acquisition,

"Facilities" means those school facilities (including land) and other facilities which CFD No. 95-2 is authorized by law to construct, lease, acquire, own or operate.

"Fiscal Year" means the period from July 1st of any calendar year through June 30th of the following calendar year.

"Legally Available Funds" means any funds; except Alternate Prepayment Taxes, available to CFD No. 95-2 to pay Bond Requirements, such as bond reserve fund earnings and other interest earnings not subject to arbitrage.

"Maximum Special Tax" means the maximum annual special tax, determined in accordance with Section III. that can be levied by the Board in any Fiscal Year on Developed Property and Undeveloped Property.



**"Multi-Family"** means a Residential Property having a density of more than fifteen (15) residential units per gross acre.

**"Residential Property"** means any Assessor's Parcel of land located within the boundaries of CFD No. 95-2 at any time during which it is Zoned for residential purposes.

**"Senior Citizen Housing"** means any senior citizen housing, residential care facilities for the elderly, or multi-level facilities for the elderly which would be subject to the limitations on school fees set forth in Government Code Section 65995.1 on July 1 of any Fiscal Year during which Annual Special Taxes are levied.

**"Single-Family"** means a Residential Property having a density of fifteen (15) or less residential units per gross acre.

**"Undeveloped Property"** means all Residential Property within CFD No. 95-2 not classified as Developed Property, and not exempt from the Annual Special Tax pursuant to law or Section V. hereof.

**"Zoned"** means any Assessor's Parcel of land used, zoned, allowed or designated for a specific purpose on the applicable general plan, specific plan or community plan for which the City or the County utilizes and relies upon for planning purposes and for the approval of development of real property.

## II. Classification of Property

On or before July 1 of each Fiscal Year, beginning July 1, 1995, the District shall classify all Residential Property on the following basis: Developed Property, Undeveloped Property, or Exempt Property.

## III. Maximum Special Tax

A Maximum Special Tax may be levied up to the amounts specified in this Section III. on (i) Developed Property to the extent necessary to pay the Bond Requirements and to provide for the cost of constructing, leasing, and/or acquiring the Facilities pursuant to Section III. A. below and (ii) on Undeveloped Property to the extent necessary to pay the Bond Requirements pursuant to Section III. B. following.

A. Developed Property: Maximum Special Tax

Beginning with the Fiscal Year commencing July 1, 1995, and each Fiscal Year thereafter, all Developed Property (except as otherwise provided in Section III. C.) shall be subject to an Annual Special Tax in each Fiscal Year up to and including an amount equal to the Maximum Special Tax for each such Developed Property type listed in Table 1 below.

Table 1

<u>Developed Property Type</u>	<u>Maximum Special Tax</u>
Single-Family	\$800
Multi-Family	\$218

B. Undeveloped Property: Maximum Special Tax

In the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy of the Annual Special Tax for such Fiscal Year on all Developed Property together with all other Legally Available Funds of CFD No. 95-2 available to pay the Bond Requirements, shall be insufficient to pay the Bond Requirements for such Fiscal Year, then all Undeveloped Property shall be subject to an Annual Special Tax, for such Fiscal Year only, up to an amount not to exceed, per gross acre of Undeveloped Property (or a proportionate amount thereof for any portion of such gross acre), the lessor of (i) \$500 or (ii) the aggregate amount of the actual delinquencies in the payment of Annual Special Taxes for Developed Property for the prior Fiscal Year, divided by the total number of gross acres of Undeveloped Property in CFD No. 95-2.

C. Alternate Prepayment Tax for reducing the Maximum Special Tax

The owner of any Assessor's Parcel of Developed Property may elect to prepay fifty percent of the aggregate Maximum Special Tax obligation attributable to the Assessor's Parcel within five (5) business days from the time of issuance of the initial building permit with respect to such Assessor's Parcel provided that all delinquencies and charges of Annual Special Taxes due to date have been paid in full as determined by the District. The aggregate Maximum Special Tax obligation for each Developed Property type is listed in Table 2 below.

If an owner prepays fifty percent of the aggregate Maximum Special Tax obligation on any such Assessor's Parcel, the Maximum Special Tax for each Developed Property type shall be fifty percent of the applicable rate specified in Table 1, and the Assessor's Parcel shall thereafter be subject to an Annual Special Tax in each Fiscal Year in an amount equal to fifty

percent of the Annual Special Tax on Developed Property of a similar type for which no Alternate Prepayment Tax has been paid, and as determined pursuant to Section III. A and IV., for the corresponding Fiscal Year. Prepayments of the aggregate Maximum Special Tax obligation collected pursuant to this Section III. C. may be used for any legal purposes of CFD No. 95-2.

Table 2

<u>Developed Property Type</u>	<u>Aggregate Maximum Special Tax obligation Amount for Fiscal Year 1995-96</u>
Single-Family	\$9,910
Multi-Family	\$2,700

Notwithstanding any of the above, the aggregate Maximum Special Tax obligation shall be adjusted in each Fiscal Year, commencing July 1, 1995, in proportion to changes in the Lee Saylor Cost of Construction Index for Class D Construction as measured in each Fiscal Year from the first of the preceding Fiscal Year. If said index is superseded or discontinued, the adjustment provided for herein shall be made by reference to the index used to determine variation in the cost of constructing public school improvements comparable to the Facilities as determined by the Board.

IV. Annual Apportionment of the Annual Special Tax to Developed Property and Undeveloped Property

Beginning with the Fiscal Year commencing July 1, 1995, and each Fiscal Year thereafter, the Board, acting as the legislative body of CFD No. 95-2, shall determine the Annual Special Tax to be collected in CFD No. 95-2 from all Developed Property and Undeveloped Property. The Board shall levy the Annual Special Tax in the following priority:

- First: From Assessor's Parcels of Developed Property by levying up to the Maximum Special Tax in Table 1 of Section III. hereof to meet the Bond Requirements, and to pay for the cost of constructing, leasing, and/or acquiring the Facilities.
- Second: If additional moneys are needed to pay the Bond Requirements, Legally Available Funds shall be used.

Third: If additional moneys are needed, the Annual Special Tax may be levied on Assessor's Parcels of Undeveloped Property pursuant to Section III. B.

V. Limitations

The Board shall not impose any Annual Special Tax on any Exempt Property. Under no circumstances will the Annual Special Tax levied against any Assessor's Parcel of Developed Property be increased by more than ten percent (10%) as a consequence of delinquency or default by the owner of any other Assessor's Parcel(s) within CFD No. 95-2.

The Annual Special Tax may be levied on any Assessor's Parcel for a period not to exceed 35 years commencing the first Fiscal Year in which the Annual Special Tax is levied on such Assessor's Parcel of Developed Property and ending at the close of the 35th Fiscal Year; provided, however that the expiration of such period shall not extinguish or otherwise effect the rights of the District or CFD No. 95-2 to collect any delinquent Annual Special Taxes or penalties or interest thereon.

VI. Appeals and Interpretation Procedure

Any taxpayer whose property is subject to the levy of the Annual Special Tax and who claims that the amount or application of the Annual Special Tax has not been properly computed may file a notice with the Board appealing the levy of the Annual Special Tax. The Superintendent of the District or his or her designee will promptly review the claim and, if necessary, meet with the claimant and decide the appeal. If the findings of the Superintendent or his or her designee support a determination that the amount of application of the Annual Special Tax should be modified or changed, the Annual Special Tax levy shall be so modified or changed and, if applicable, a refund of prior Annual Special Tax payment shall be granted and made from available funds of CFD No. 95-2. If a claimant disagrees with the findings and determination of the Superintendent or his or her designee, the claimant may appeal such determination to the Board and the decision of the Board shall be final.

Interpretation of this rate and method of apportionment may be made by the Board by resolution thereof for the purpose of clarifying any vagueness or ambiguity as it relates to the application of the Annual Special Tax, the application of the method of apportionment, the classification of any property, or any definition contained herein.

VII. Collection of Special Tax

The Annual Special Tax shall be levied and collected in the same manner as ordinary ad valorem property taxes are levied and collected by the County. Notwithstanding any provision to the contrary herein, CFD No. 95-2 may collect any Annual Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Annual Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes; provided, however, CFD No. 95-2 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Annual Special Taxes.

EXHIBIT C

COMMUNITY FACILITIES DISTRICT NO. 95-2  
OF THE SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
SPECIAL TAX AND BOND ELECTION

March 8, 2011

To vote, stamp a cross (+) in the voting square after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear or deface this ballot, return it to the Associate Superintendent of Business Services of the San Dieguito Union High School District to obtain another.

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MEASURE SUBMITTED TO VOTE OF VOTERS

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Proposition No. AA: Shall Community Facilities District No. 95-2 of the San Dieguito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000, for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or construction school facilities and equipment and other facilities to be used in conjunction with school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population.

YES:

NO:

**THIS BALLOT HAS A VALUE OF 6 VOTES BASED  
UPON 5.53 ACRES OF LAND OWNED BY THE VOTER WITHIN  
THE COMMUNITY FACILITIES DISTRICT**

**COMMUNITY FACILITIES DISTRICT NO. 95-2  
ANNEXATION NO. 16  
Seaside Highlands  
Melba & Balour, Encinitas**

**ANNEXATION SCHEDULE**

**January 13, 2011 Board Meeting**

Adopt Resolution of Intention

**January 21, 2011**

Deadline to record map

**February 10, 2011\***

Deadline to Publish Notice of Public Hearing

**February 17, 2011 Board Meeting\***

Public Hearing

Adopt Resolution of Annexation

**March 8, 2011\***

Special Election

**March 17, 2011 - Board Meeting\***

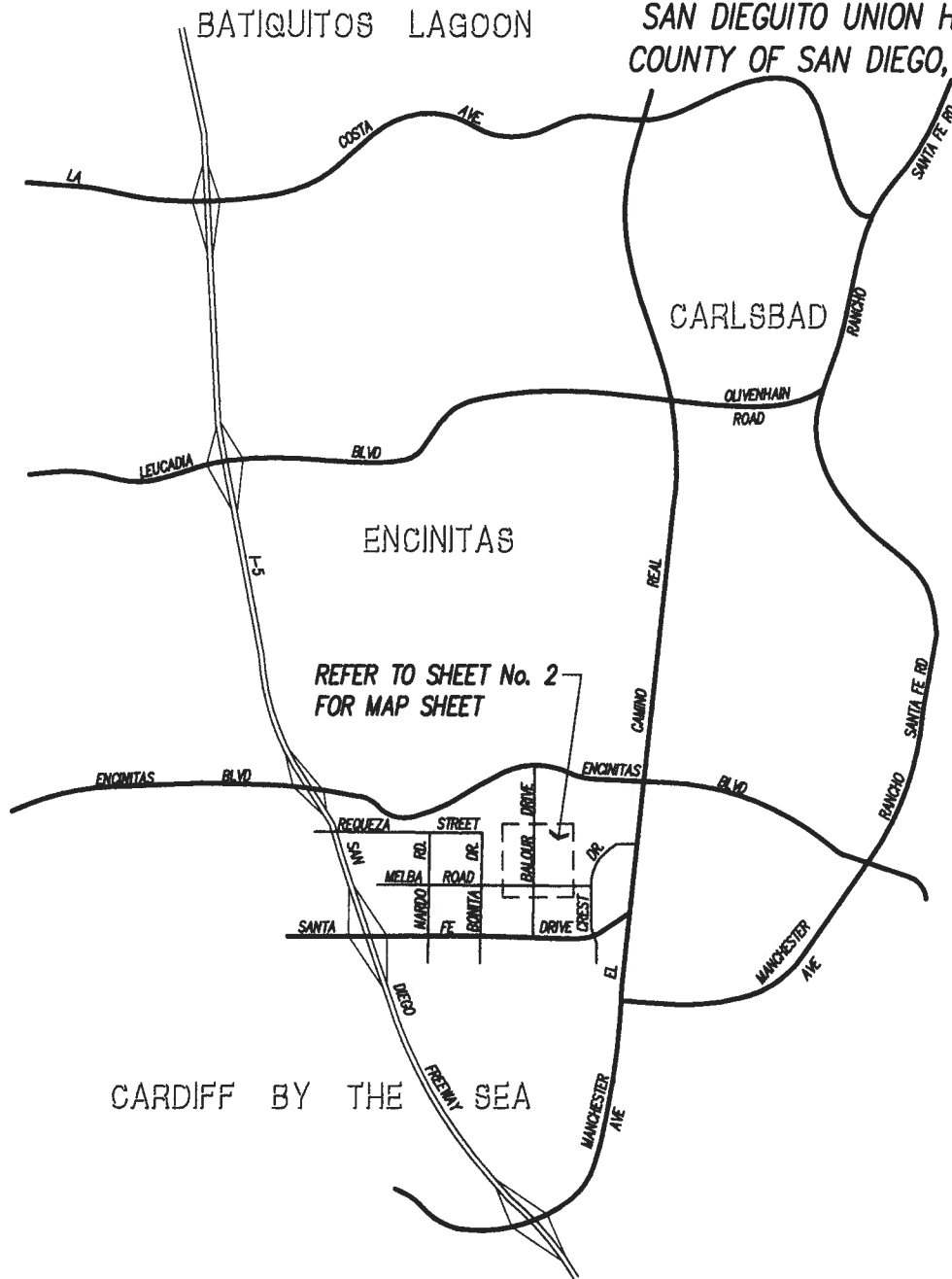
Certify Election Results

**March 23, 2011**

Deadline to record Notice of Special Tax Lien

\*Dates specifically identified in the Resolution of Intention that would take additional Board action to change/amend.

AMENDED  
MAP OF BOUNDARIES OF COMMUNITY FACILITIES  
DISTRICT No. 95-2 ANNEXATION No. 16  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA



LEGEND:

LIMITS OF REFERENCE PARCELS



ASSESSORS BOOK - PAGE

259-180

PARCEL TO BE INCLUDED  
WITHIN PROPOSED BOUNDARIES  
OF SAN DIEGUITO UNION HIGH  
SCHOOL DISTRICT ANNEXATION No. 16

19

JOB No. 10-086

1/4/11

**SOWARDS & BROWN ENGINEERING**

CONSULTING ENGINEERS  
2187 NEWCASTLE AVENUE SUITE 103  
CARDIFF BY THE SEA, CA., 92007

TEL. 760/436-8500

FAX 760/436-8603



AMENDED  
MAP OF BOUNDARIES OF COMMUNITY FACILITIES  
DISTRICT No. 95-2 ANNEXATION No. 16  
SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA



4246

SAN ABELLA DR.

No.

WEST 1/4 CORNER OF NE 1/4 OF  
SW 1/4 SEC 14, T13S, R4W, SBM

MAP

BALOUR DRIVE

PM No. 4156  
PM No. 7739

S 1/2 NE 1/4 SW 1/4  
REFERENCE PARCEL No. 1  
AREA = 5.53 AC

259-180

19

GUADALAJARA DR.

MAP No. 4710

SEC 14 T13S R4W

SW COR OF NE 1/4, SW 1/4  
SEC 14, T13S, R4W, SBM

MELBA ROAD

MAP No. 2136

JOB No. 10-086 1/4/11  
**SOWARDS & BROWN ENGINEERING**  
CONSULTING ENGINEERS  
2187 NEWCASTLE AVENUE SUITE 103  
CARDIFF BY THE SEA, CA., 92007  
TEL. 760/436-8600 FAX 760/436-8603

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# SOWARDS AND BROWN ENGINEERING

ITEM 18

January 4, 2011

**OWNERS LIST  
FOR  
COMMUNITY FACILITIES DISTRICT NO. 95-2**

**ANNEXATION NO. 16**

**OF THE**

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

<b>OWNERS &amp; ADDRESS (REF. PARCEL NO.)</b>	<b>ASSESSORS PARCELS</b>	<b>ACREAGE (ACRES)</b>	<b>TOTAL VOTES</b>
Warmington Encinitas 41 LLC 3090 Pullman Street Costa Mesa CA 92626 <u>(REFERENCE PARCEL NO. 1)</u>	259-180-19	5.53	6
	TOTAL	5.53	6

10086CFD.DOC

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Delores Perley, Director of Finance  
Eric R. Dill, Assoc. Supt., Business Serv.

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** ACCEPTANCE OF THE 2009-10 ANNUAL  
AUDIT REPORT

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### EXECUTIVE SUMMARY

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

Findings and recommendations are noted on pages 65 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 65, Item B, Finding 2010-1 (30000)

The auditors discovered that several of the Associated Student Body (ASB) deposit forms were unsigned. The District has included proper cash collection procedures as part of the ongoing training provided to ASB advisors and their accounting assistants throughout the year. The District's internal auditor will regularly review ASB transactions for compliance with sound accounting practices.

Page 66, Finding 2010-2 (10000)

The auditors noted discrepancies on attendance recap spreadsheets used to collect and compile data from the attendance system. Administration will now review the information monthly to ensure that all enrollment days reconcile with the reports generated from the attendance system.

Page 67, Finding 2010-3 (10000)

The auditors determined that testing and tutorial periods at the continuation school were not being reported for attendance. The District has provided additional staff training to ensure that attendance is recorded whenever special schedules occur.

None of the auditor's findings had any financial impact on the General Fund as ASB funds are separate from the General Fund and the District does not rely on average daily attendance for state funding. Notwithstanding, staff takes these findings seriously and will ensure all corrective action is implemented.

**RECOMMENDATION:**

It is recommended that the Board accept the 2009-10 annual audit of the San Dieguito Union High School District, as prepared by Wilkinson, Hadley, King, & Co. LLP, as shown in the attached supplement.

**FUNDING SOURCE:**

Not applicable.

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

**AUDIT REPORT**

**JUNE 30, 2010**

**Wilkinson Hadley King & Co. LLP  
CPA's and Advisors  
218 W. Douglas Avenue  
El Cajon, CA 92020**

## Introductory Section

San Dieguito Union High School District  
Audit Report  
For The Year Ended June 30, 2010

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San Dieguito Union High School District  
Audit Report  
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## Financial Section

**Wilkinson Hadley King & Co. LLP**

CPA's and Advisors  
218 W. Douglas Avenue  
El Cajon, CA 92020

**Independent Auditor's Report on Financial Statements**

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

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, 2010, 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 the 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, 2010, 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 November 19, 2010, on our consideration of San Dieguito Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Dieguito Union High School District's financial statements as a whole. The introductory section and combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *Standards and Procedures for Audits of California K-12 Local Education Agencies 2009-10*, published by the Education Audit Appeals Panel, and is also not a required part of the financial statements. The combining financial statements and other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

*Wilkinson Hadley King & Co., LLP*

El Cajon, California  
November 19, 2010

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Fiscal Year Ended June 30, 2010  
(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, 2010. 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 2010 are as follows:

- Total governmental fund net assets are \$129,940,248
- The state wide average for the cost of living adjustment was 4.25%

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

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

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

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

**Government-wide Financial Analysis**

As noted earlier, net 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 \$129.9 million at the close of the most recent fiscal year:

<b>SAN DIEGUITO UNION HIGH SCHOOL DISTRICT</b>				
<b>2009-10 NET ASSETS</b>				
<i>(In Millions of Dollars)</i>				
	<b>Governmental Activities</b>		<b>2009-10 % of Total</b>	<b>Total % Change over 08-09</b>
	<u>2008-09</u>	<u>2009-10</u>		
Current and Other Assets	41.9	47.3	20%	12.9%
Capital Assets	192.8	193.5	80%	0.4%
<b>Total Assets</b>	<b>\$ 234.7</b>	<b>\$ 240.8</b>		2.6%
Long Term Debt Outstanding	89.2	104.8	94%	17.5%
Other Liabilities	11.0	6.1	6%	-44.5%
<b>Total Liabilities</b>	<b>\$ 100.2</b>	<b>\$ 110.9</b>		10.7%
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	104.4	92.8	71%	-11.1%
Restricted	13.8	37.1	29%	168.8%
Unrestricted	16.3	0.0	0%	-100.0%
<b>Total Net Assets</b>	<b>\$ 134.5</b>	<b>\$ 129.9</b>		-3.4%

- The resources in capital assets, less related debt, is (71%) of total net assets. Capital assets include land, site improvements, buildings, equipment, and work in progress, less a reduction for accumulated depreciation.
- The restricted portion of the District's net assets (29%), 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.

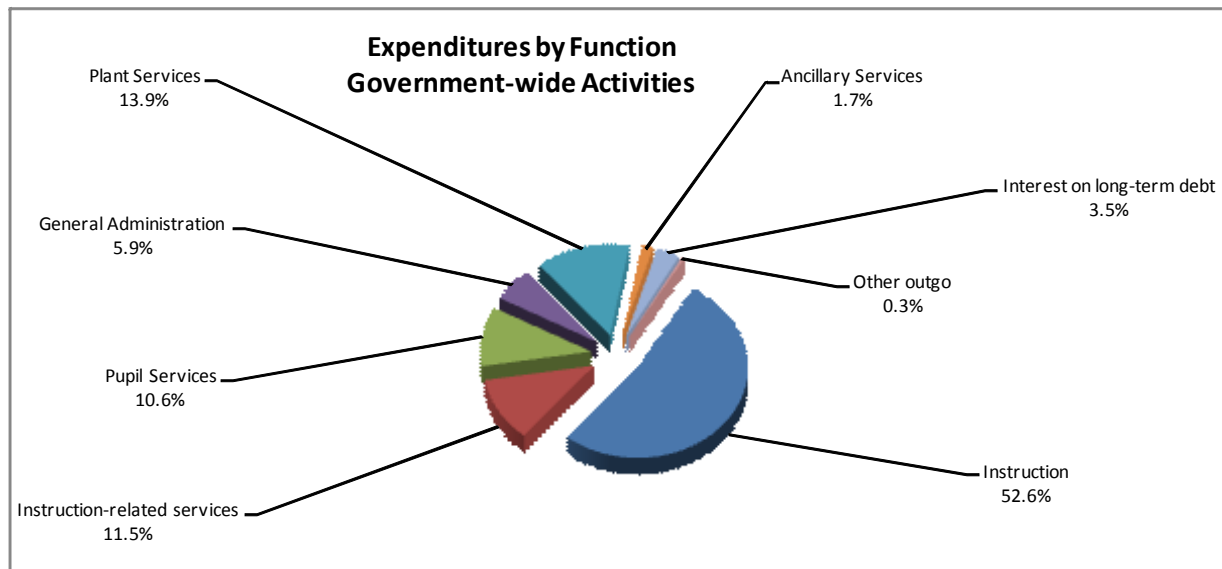
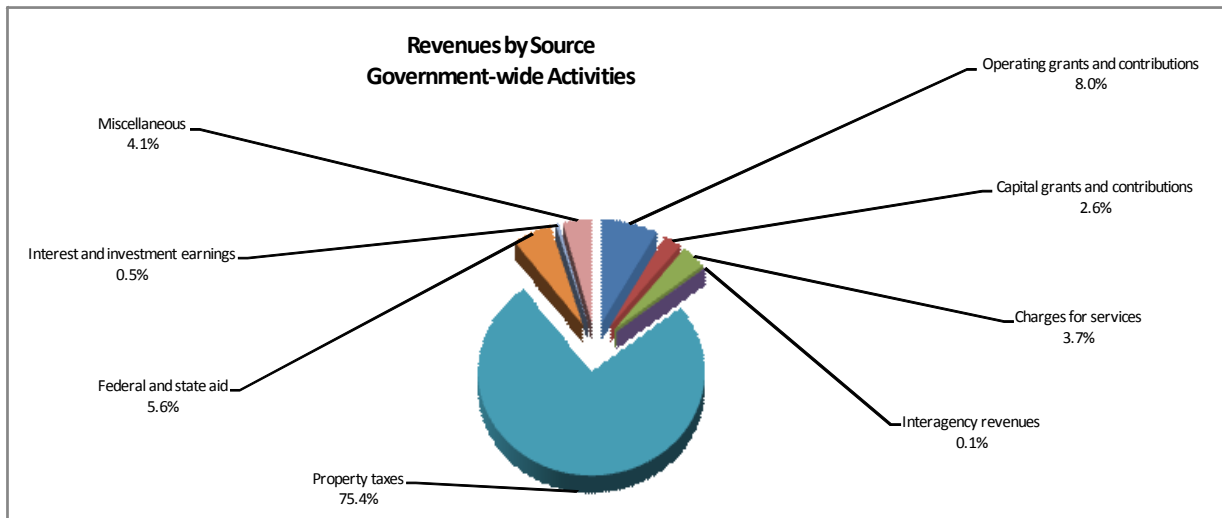
**Governmental activities.** The key elements of the District's net assets for the year ended June 30, 2010 are as follows:

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

<u>Revenues</u>	<u>Governmental Activities</u>		<u>% of Total</u> <u>2009-10</u>	<u>% change</u> <u>over 08-09</u>
	<u>2008-09</u>	<u>2009-10</u>		
Program revenues				
Charges for services	4,977,916	4,154,302	3.66%	-16.5%
Operating grants and contributions	19,387,699	9,123,611	8.03%	-52.9%
Capital grants and contributions	211	3,002,823	2.64%	1423038.9%
General revenues				
Property taxes	81,609,628	85,672,845	75.40%	5.0%
Federal and state aid not restricted to specific purposes	6,653,974	6,393,074	5.63%	-3.9%
Interest and investment earnings	850,335	555,987	0.49%	-34.6%
Interagency revenues	766,830	58,141	0.05%	-92.4%
Miscellaneous	4,324,913	4,666,592	4.11%	7.9%
<b>Total revenues</b>	<b>\$ 118,571,506</b>	<b>\$ 113,627,375</b>	<b>100.00%</b>	<b>-4.2%</b>
<u>Expenditures by Function</u>				
Governmental activities				
Instruction	62,487,794	62,093,825	52.63%	-0.6%
Instruction-related services	14,308,516	13,509,110	11.45%	-5.6%
Pupil Services	12,973,024	12,468,322	10.57%	-3.9%
General Administration	6,339,114	7,002,194	5.94%	10.5%
Plant Services	16,217,508	16,406,260	13.91%	1.2%
Ancillary Services	1,900,749	1,973,845	1.67%	3.8%
Enterprise Activities	242,212	0	0.00%	-100.0%
Interest on long-term debt	6,263,532	4,113,849	3.49%	-34.3%
Other outgo	124,806	411,197	0.35%	229.5%
Depreciation (unallocated)	-	-	-	-
	<b>\$ 120,857,255</b>	<b>\$ 117,978,602</b>	<b>100.00%</b>	<b>-2.4%</b>
Increase (decrease) in net assets	<b>\$ (2,285,749)</b>	<b>\$ (4,351,227)</b>		
Net Assets - beginning	<b>\$ 136,577,224</b>	<b>\$ 134,291,475</b>		
Net assets - ending	<b>\$ 134,291,475</b>	<b>\$ 129,940,248</b>		

- **Charges for Services:** Decrease of \$824K (16.5%) – due to a reduction in mitigation fees and the change in accounting for ROP funds, due to flexibility.
- **Operating Grants & Contributions:** Decrease \$10.6 Mil (52.9%) – due to the loss of one-time Federal Stimulus Funds and Other State Revenue.
- **Capital Grants & Contributions:** Increase of \$3 Mil (1423038.9%) – due to the receipt of a State School Building Loan for the Performing Arts Building.
- **Interest and Investment Earnings:** Decrease \$294K (34.6%) – decrease in interest rates, as well as cash balances.
- **Interagency Revenues:** Decrease \$709K (92.4%) – as a result of the one-time refund of

- **General Administration:** Increase \$663K (10.5%) – Recognition of the Other Post Employment Benefits (OPEB) unfunded annual contribution (change in accounting procedures).
- **Enterprise Activities:** Decrease \$242K (100.0%) – Change in accounting procedures for the recognition of Other Post Employment Benefits (OPEB) unfunded annual contribution.
- **Interest on Long Term Debt:** Decrease \$2.1 Mil (34.3%) – Interest due to bond remarketing in 2008-09.
- **Other Outgo:** Increase \$286K (229.5%) – Increase in debt service expenses.





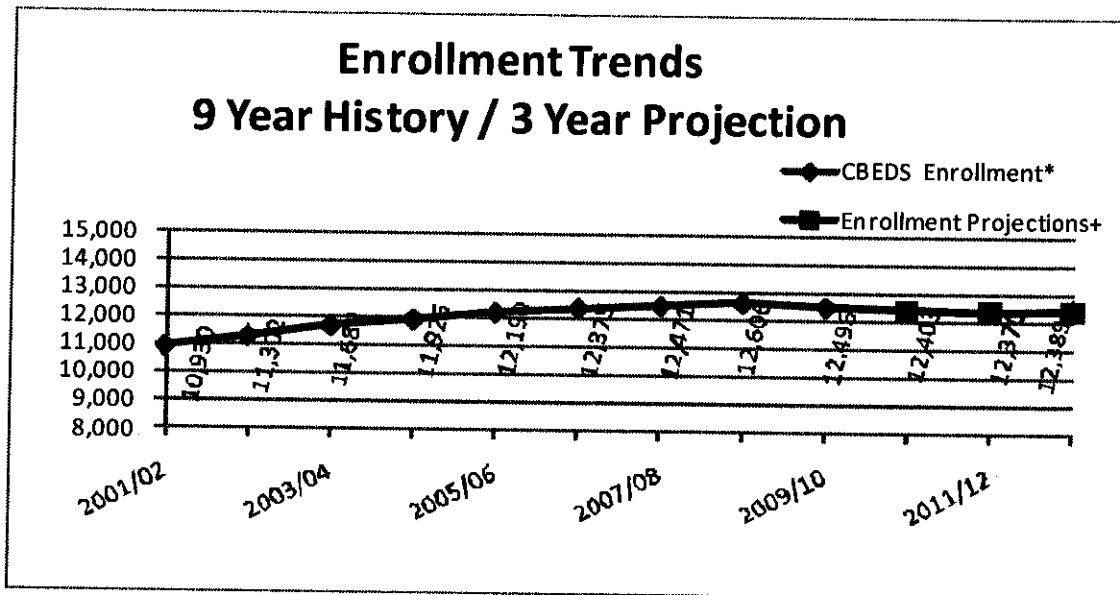
- The District is currently classified as a “Basic Aid” district. This means the local property taxes collected exceed the funded revenue limit entitlement provided by the state. The District became a Basic Aid district in 2008/09 following state funding cuts to the revenue limit. In 2009/10, the state funded approximately 82% of the base revenue limit.
- Depending on the level of local property tax revenue, the District might transition back to Revenue Limit and receive state aid in the future should the state fully restore education funding to its statutory requirement. 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 4.27% during the year ended June 30, 2010.

	<u>SDUHSD</u>	<u>% Increase</u>	<u>State Average</u>	<u>Difference</u>
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)
2007-08	6,640	4.57%	6,690	(50)
2008-09	7,019	5.71%	7,069	(50)
2009-10	7,319	4.27%	7,369	(50)

**Enrollment, Enrollment Projections, and ADA**

School Year	CBEDS Enrollment	Enrollment Projections	P2 ADA
2000/01	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		11,525
2005/06	12,190		11,731
2006/07	12,375		11,950
2007/08	12,471		12,027
2008/09	12,606		11,882
2009/10	12,496		12,150
2010/11*		12,403	
2011/12*		12,370	
2012/13*		12,389	

\*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 \$41.9 million; \$8.2 million higher than the previous year due to State Funding for Facilities and Capital Projects. The general fund had a fund balance decrease of approximately \$2,195,000, in spite of the loss of \$2.8 million in Federal Stimulus Funding late in 2009-10. In addition, the following expenditures should be noted:

- General fund salaries totaled \$67.2 million while the associated employee benefits of retirement, social security, Medicare, insurance (medical, dental, life, and accident), workers' compensation, and unemployment added \$18.5 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 \$16.5 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 well as a Basic Aid Reserve of 3%. As of June 2010, the \$11.8 million held in reserve meets the combined 7.5% requirement. The maintenance of a sufficient reserve is a key credit consideration in garnering excellent short-term and long-term bond ratings.

*Restricted reserve for revolving fund.* The District maintains a \$30,000 revolving cash fund for expediting emergency and small purchase reimbursement to employees. In 2009-10, the District piloted a Purchasing Card program to streamline purchases and provide an alternative to petty cash. The cash fund to cover the card purchases was opened with a \$20,000 balance; increasing the total reserve for revolving funds to \$50,000.

*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, 2010 was \$45,384.

### **General Fund Budgetary Highlights**

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

- The difference between the original budget and the actual expenditures was an increase of \$645,000 or .6% in total general fund expenditures -- mainly in Certificated Salaries.
- During the year, actual revenue received exceeded original budgetary estimates by \$3.0 million, or 3.1%, to account for carryover balances, decreases in property taxes and federal revenue as well as increases in state revenues and local donations. At the time of the original 2009-10 budget, the District did not anticipate receiving Other State Revenue due to the District's Basic Aid Status.
- After adjustments, actual revenues were \$1.6 million below final budgeted amounts and expenditures were \$3.5 million below final budgeted amounts. The significant variance in expenditures was a positive \$2.5 million in Books and Supplies expenses. Positive variances indicate the actuals were better than expected.
- 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 received in 2009-10, to be expended in 2010-11 were for the Performing Arts Center at San Dieguito Academy.

The Special Reserve Fund for Capital Outlay Projects (Fund 40-00) is used to account for funds received from donors and grants for District capital facility projects. In October 2007, Fund 40-00 received \$90,000 from the Torrey Pines High School Foundation for design concept drawings for a Visual Performing Arts Center at the Torrey Pines High School campus.

The Capital Facilities Fund 25-18 consists of school facilities impact fees that assure school facilities and services will be available to meet the needs of residents of new developments. Capital Facilities Fund 25-19 contains fees imposed and collected on new residential and commercial/industrial development within the District to fund additional school facilities required to serve additional grade 7-12 students generated by the new development. The fees are used for construction and/or acquisition of additional school facilities, remodeling existing school facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms to accommodate an increase in student population. The projects in 2009-2010 included the completion of prior year's ongoing projects: the Biotech Lab and Quad at San Dieguito Academy, Earl Warren Entryway, Sunset Restroom Facilities, Science/Art Classroom at Carmel Valley, Canyon Crest Academy Stairs, and Vapor Recovery System Improvements in Transportation, as well as several new projects: Earl Warren Lunch Area, Torrey Pines High School ADA Improvement, and preliminary work on Solar Projects at Canyon Crest Academy and La Costa Canyon. In addition to the projects, expenditures included equipment purchases: maintenance equipment for maintaining new and renovated facilities, District-wide technology equipment and transportation equipment needed for the maintenance of district buses and vehicles.

Capital assets at June 30, 2009 and 2010 are outlined below:

	June 30, 2009	June 30, 2010	Total Change
Land	\$ 54,522,725	\$ 54,522,725	\$ -
Improvement of Sites	19,753,752	20,879,488	\$ 1,125,736
Buildings	155,233,793	156,069,500	\$ 835,707
Equipment	10,992,507	11,950,103	\$ 957,596
Work in Progress	1,739,243	7,248,744	\$ 5,509,501
Accumulated depreciation	(49,392,830)	(57,134,546)	\$ (7,741,716)
Total Capital Assets	<u>\$ 192,849,190</u>	<u>\$ 193,536,014</u>	<u>\$ 686,824</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 (the "Original Bonds") to prepay and annul the outstanding 1998 and 2004 Revenue Bonds.

ITEM 19

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

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

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

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

The Series 2006A bonds are rated AAA (A underlying) by Standard & Poor's and Aaa (A3 underlying) by Moody's. The Series 2006B subordinate bonds are rated AAA (A- underlying). The Series 2006C super subordinate bonds are non-rated. The San Dieguito Public Facilities Authority assumes all debt service responsibility for the revenue bonds consistent with California law. The San Dieguito Union High School District is not obligated for any debt repayment in the event of default.

### **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, 2010

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 27,825,608
Cash on Hand and in Banks	4,432,613
Cash in Revolving Fund	50,020
Cash with a Fiscal Agent/Trustee	9,477,882
Accounts Receivable	5,205,993
Stores Inventories	45,385
Prepaid Expenses	297,832
Capital Assets	
Land	54,522,725
Improvements	20,879,488
Buildings	156,069,500
Equipment	11,950,103
Work in Progress	7,248,744
Less Accumulated Depreciation	(57,134,546)
Total Assets	<u>240,871,347</u>
<b>LIABILITIES:</b>	
Accounts Payable	6,008,505
Deferred Revenues	66,454
Long-Term Liabilities	
Due Within One Year	2,770,743
Due In More Than One Year	102,085,397
Total Liabilities	<u>110,931,099</u>
<b>NET ASSETS:</b>	
Invested in Capital Assets, Net of Related Debt	92,855,620
Restricted For:	
Capital Projects	7,248,744
Debt Service	13,853,779
Educational Programs	15,982,105
Unrestricted	-
Total Net Assets	<u>\$ 129,940,248</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, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>					
Government Activities:					
Instruction	\$ 62,093,825	\$ 1,051,340	\$ 7,298,502	\$ 3,002,823	\$ (50,741,160)
Instruction-Related Services	13,509,110	5,944	298,774	-	(13,204,392)
Pupil Services	12,468,322	2,936,872	1,356,209	-	(8,175,241)
Ancillary Services	1,973,845	-	-	-	(1,973,845)
General Administration	7,002,194	150,330	138,694	-	(6,713,170)
Plant Services	16,406,260	14	964	-	(16,405,282)
Interest on Long-Term Debt	4,113,849	-	-	-	(4,113,849)
Other Outgo	411,197	9,802	30,468	-	(370,927)
Total Governmental Activities	<u>117,978,602</u>	<u>4,154,302</u>	<u>9,123,611</u>	<u>3,002,823</u>	<u>(101,697,866)</u>
Total Primary Government	<u>\$ 117,978,602</u>	<u>\$ 4,154,302</u>	<u>\$ 9,123,611</u>	<u>\$ 3,002,823</u>	<u>(101,697,866)</u>
General Revenues:					
Taxes and Subventions					85,672,845
Federal and State Aid, Not Restricted to Specific Purposes					6,393,074
Interest and Investment Earnings					555,987
Interagency Revenues					58,141
Miscellaneous					4,666,592
Total General Revenues					<u>97,346,639</u>
Change in Net Assets					(4,351,227)
Net Assets - Beginning					134,291,475
Net Assets - Ending					<u>\$ 129,940,248</u>

The accompanying notes are an integral part of this statement.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2010

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	General Fund	County School Facilities Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 15,827,293	\$ 6,002,078
Cash on Hand and in Banks	35,695	-
Cash in Revolving Fund	50,020	-
Cash with a Fiscal Agent/Trustee	-	-
Accounts Receivable	4,317,272	745
Due from Other Funds	220,931	-
Stores Inventories	1,117	-
<b>Total Assets</b>	<b>\$ 20,452,328</b>	<b>\$ 6,002,823</b>
<b>LIABILITIES AND FUND BALANCE:</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 3,854,366	\$ -
Due to Other Funds	4,337	-
Deferred Revenue	66,454	-
<b>Total Liabilities</b>	<b>3,925,157</b>	<b>-</b>
<b>Fund Balance:</b>		
<b>Reserved Fund Balances:</b>		
Reserve for Revolving Cash	50,020	-
Reserve for Stores Inventories	1,117	-
<b>Designated Fund Balances:</b>		
Designated for Economic Uncertainties	4,739,384	-
Other Designated	11,377,174	-
Unreserved	359,476	6,002,823
<b>Unreserved, reported in nonmajor:</b>		
Special Revenue Funds	-	-
Capital Projects Funds	-	-
<b>Total Fund Balance</b>	<b>16,527,171</b>	<b>6,002,823</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 20,452,328</b>	<b>\$ 6,002,823</b>

The accompanying notes are an integral part of this statement.

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 5,185,189	\$ 27,014,560
4,329,712	67,206	4,432,613
-	-	50,020
9,477,882	-	9,477,882
307,266	579,168	5,204,451
-	52,928	273,859
-	44,267	45,384
<u>\$ 14,114,860</u>	<u>\$ 5,928,758</u>	<u>\$ 46,498,769</u>
\$ 261,082	\$ 150,216	\$ 4,265,664
-	269,522	273,859
-	-	66,454
<u>261,082</u>	<u>419,738</u>	<u>4,605,977</u>
-	-	50,020
-	44,267	45,384
-	-	4,739,384
-	-	11,377,174
13,853,778	-	20,216,077
-	3,295,821	3,295,821
-	2,168,932	2,168,932
<u>13,853,778</u>	<u>5,509,020</u>	<u>41,892,792</u>
<u>\$ 14,114,860</u>	<u>\$ 5,928,758</u>	<u>\$ 46,498,769</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 JUNE 30, 2010

Total fund balances - governmental funds balance sheet \$ 41,892,792

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

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.

Capital assets relating to governmental activities, at historical cost:	250,670,560	
Accumulated depreciation:	(57,134,546)	
Net		193,536,014

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 are: 297,833

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (1,692,843)

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:

Compensated absences payable	1,133,614	
Lease revenue bonds payable	12,577,738	
Other general long-term debt	85,102,656	
State loan payable	3,000,000	
Total		(101,814,008)

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: (2,279,540)

Net assets of governmental activities - statement of net assets \$ 129,940,248

The accompanying notes are an integral part of this statement.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2010

	General Fund	County School Facilities Fund
Revenues:		
Revenue Limit Sources:		
State Apportionments	\$ (25,567)	\$ -
Local Sources	79,555,036	-
Federal Revenue	2,831,138	-
Other State Revenue	5,933,931	6,000,000
Other Local Revenue	9,277,607	2,823
Total Revenues	<u>97,572,145</u>	<u>6,002,823</u>
Expenditures:		
Instruction	58,928,997	-
Instruction - Related Services	12,894,850	-
Pupil Services	9,929,315	-
Ancillary Services	1,973,844	-
General Administration	5,581,927	-
Plant Services	10,050,592	-
Other Outgo	394,415	-
Debt Service:		
Principal	-	-
Interest	-	-
Total Expenditures	<u>99,753,940</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,181,795)</u>	<u>6,002,823</u>
Other Financing Sources (Uses):		
Transfers In	1,098,916	-
Transfers Out	(1,112,191)	-
Proceeds From Sale of Bonds	-	-
Other Uses	-	-
Total Other Financing Sources (Uses)	<u>(13,275)</u>	<u>-</u>
Net Change in Fund Balance	(2,195,070)	6,002,823
Fund Balance, July 1	18,722,241	-
Fund Balance, June 30	<u>\$ 16,527,171</u>	<u>\$ 6,002,823</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund For Blended Component Units	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ (25,567)
-	-	79,555,036
-	626,315	3,457,453
-	38,825	11,972,756
6,152,453	4,209,353	19,642,236
<u>6,152,453</u>	<u>4,874,493</u>	<u>114,601,914</u>
-	583,584	59,512,581
-	573,272	13,468,122
-	2,875,519	12,804,834
-	-	1,973,844
-	145,959	5,727,886
6,380,963	2,893,375	19,324,930
-	-	394,415
-	1,645,000	1,645,000
-	4,095,724	4,095,724
<u>6,380,963</u>	<u>12,812,433</u>	<u>118,947,336</u>
<u>(228,510)</u>	<u>(7,937,940)</u>	<u>(4,345,422)</u>
179,112	6,901,506	8,179,534
(5,740,725)	(1,326,618)	(8,179,534)
13,015,000	-	13,015,000
(437,261)	-	(437,261)
<u>7,016,126</u>	<u>5,574,888</u>	<u>12,577,739</u>
6,787,616	(2,363,052)	8,232,317
7,066,162	7,872,072	33,660,475
<u>\$ 13,853,778</u>	<u>\$ 5,509,020</u>	<u>\$ 41,892,792</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, 2010

Net change in fund balances - total governmental funds \$ 8,232,317

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:	8,428,540	
Depreciation expense:	(7,741,716)	
Net:		686,824

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: 1,645,000

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: (12,577,738)

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:	-	
Issue costs amortized:	(16,782)	
Net:		(16,782)

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: 27,416

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: (65,238)

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source as an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: (45,542)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenues are recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period is: 2,025,461

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Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:

(3,000,000)

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:

(1,262,945)

Change in net assets of governmental activities - statement of activities

\$ (4,351,227)

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, 2010

	Nonmajor Internal Service Fund	Self-Insurance Fund
<b>ASSETS:</b>		
Current Assets:		
Cash in County Treasury	\$ 811,047	
Accounts Receivable	1,545	
Total Current Assets	<u>812,592</u>	
Total Assets	<u>\$ 812,592</u>	
<b>LIABILITIES:</b>		
Current Liabilities:		
Accounts Payable	\$ 50,000	
Total Current Liabilities	<u>50,000</u>	
Noncurrent Liabilities:		
Other Postemployment Benefits	3,042,132	
Total Noncurrent Liabilities	<u>3,042,132</u>	
Total Liabilities	<u>3,092,132</u>	
<b>NET ASSETS:</b>		
Unrestricted Net Assets	(2,279,540)	
Total Net Assets	<u>\$ (2,279,540)</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, 2010

	Nonmajor Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 791,802
Total Revenues	<u>791,802</u>
Operating Expenses:	
Services and Other Operating Expenses	2,054,748
Total Expenses	<u>2,054,748</u>
Operating Income (Loss)	<u>(1,262,946)</u>
Income (Loss) before Contributions and Transfers	(1,262,946)
Change in Net Assets	<u>(1,262,946)</u>
Total Net Assets - Beginning	(1,016,594)
Total Net Assets - Ending	<u>\$ (2,279,540)</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, 2010

	Nonmajor Internal Service Fund
	Self-Insurance Fund
<b>Cash Flows from Operating Activities:</b>	
Cash Received from Customers	791,802
Cash Payments to Other Suppliers for Goods and Services	(498,136)
Net Cash Provided (Used) by Operating Activities	<u>293,666</u>
<b>Cash Flows from Investing Activities:</b>	
Interest and Dividends on Investments	6,123
Net Cash Provided (Used) for Investing Activities	<u>6,123</u>
Net Increase (Decrease) in Cash and Cash Equivalents	299,789
Cash and Cash Equivalents at Beginning of Year	511,258
Cash and Cash Equivalents at End of Year	<u><u>811,047</u></u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income (Loss)	(1,262,946)
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	200
Increase (Decrease) in Accounts Payable	50,000
Increase (Decrease) in Due To Other Funds	(60,000)
Increase (Decrease) in Net OPEB Obligation	1,572,535
Total Adjustments	<u>1,562,735</u>
Net Cash Provided (Used) by Operating Activities	<u><u>299,789</u></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, 2010

	Agency Fund	Student Body Fund
<b>ASSETS:</b>		
Cash on Hand and in Banks	\$ 1,413,635	
Total Assets	\$ 1,413,635	
<b>LIABILITIES:</b>		
Due to Student Groups	\$ 1,413,635	
Total Liabilities	\$ 1,413,635	
<b>NET ASSETS:</b>		
Total Net Assets	\$ -	

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, 2010

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. This component unit is shown as a blended component unit in the accompanying financial statements. 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, 2010

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 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.

**County School Facilities Fund.** This fund is used to account for apportionments received from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

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, 2010

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

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

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

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

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	5-15
Office Equipment	5-15
Other Equipment	5-15

d. 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.

e. 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.

f. Interfund Activity

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2010

g. Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 1 and February 1. 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.

h. Fund Balance Reserves and Designations

Reservations of the ending fund balance indicate the portions of fund balance not appropriate 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.

i. 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>
Self-Insurance Fund	\$ 2,279,540

Remarks

District did not fund 100% of the Annual Required Contribution (ARC) on Other Post Employment Benefits (OPEB).

C. 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 (\$27,825,608 as of June 30, 2010). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$27,825,608. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

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

Cash balances on hand and in banks (\$5,846,248 as of June 30, 2010) and in the revolving fund (\$50,020) are insured up to \$250,000 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, 2010 are shown below.

<u>Investment or Investment Type</u>	<u>Fair Value</u>
U S Bank-Money Market	\$ 9,477,882
Total Investments	\$ 9,477,882

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.

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.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

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.

D. Accounts Receivable

Accounts receivable at June 30, 2010 consisted of:

	General Fund	Special Revenue Funds	Capital Projects Funds	Other Funds	Total
Federal Government:					
Federal programs	\$ 1,011,262	\$ 260,755	-	\$ -	\$ 1,272,017
State Government:					
Revenue Limit	42,241	-	-	-	42,241
Lottery	778,363	-	-	-	778,363
Categorical aid programs	181,167	-	-	-	181,167
Other state programs	637,333	8,158	-	-	645,491
Local Sources:					
Interest	91,754	6,619	4,587	1,545	104,505
Other local sources	1,575,152	34,942	572,118	-	2,182,212
Totals	<u>\$ 4,317,272</u>	<u>\$ 310,474</u>	<u>\$ 576,705</u>	<u>\$ 1,545</u>	<u>\$ 5,205,996</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

**E. Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 54,522,725	\$ -	\$ -	\$ 54,522,725
Work in progress	1,739,243	6,108,062	598,561	7,248,744
Total capital assets not being depreciated	56,261,968	6,108,062	598,561	61,771,469
Capital assets being depreciated:				
Buildings	155,233,793	835,707	-	156,069,500
Improvements	19,753,752	1,125,736	-	20,879,488
Equipment	10,992,507	957,596	-	11,950,103
Total capital assets being depreciated	185,980,052	2,919,039	-	188,899,091
Less accumulated depreciation for:				
Buildings	(31,246,819)	(5,899,590)	-	(37,146,409)
Improvements	(11,063,839)	(817,674)	-	(11,881,513)
Equipment	(7,082,172)	(1,024,452)	-	(8,106,624)
Total accumulated depreciation	(49,392,830)	(7,741,716)	-	(57,134,546)
Total capital assets being depreciated, net	136,587,222	(4,822,677)	-	131,764,545
Governmental activities capital assets, net	\$ 192,849,190	\$ 1,285,385	\$ 598,561	\$ 193,536,014

Depreciation was charged to functions as follows:

Instruction	\$ 2,619,916
Instruction-Related Services	27,937
Pupil Services	401,585
General Administration	100,416
Plant Services	4,591,862
	\$ 7,741,716

**F. Interfund Balances and Activities**

**1. Due To and From Other Funds**

Balances due to and due from other funds at June 30, 2010 consisted of the following:

Due To Fund	Due From Fund	Amount
General Fund	Adult Education Fund	\$ 110,832
General Fund	Cafeteria Fund	110,099
Cafeteria Fund	General Fund	44
Capital Facilities Fund	General Fund	4,293
Capital Facilities Fund	Adult Education Fund	48,591
	Total	\$ 273,859

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, 2010

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2010 consisted of the following:

Transfers From	Transfers To	Amount
Blended Component Unit Fund	Blended Component Unit Fund	\$ 5,740,724
Building Fund	Blended Component Unit Fund	179,112
Adult Education Fund	Capital Facilities Fund	48,591
Capital Facilities Fund	General Fund	17,998
General Fund	General Fund	1,080,918
General Fund	Pupil Transportation Fund	31,274
Adult Education Fund	Adult Education Fund	394,072
Deferred Maintenance Fund	Deferred Maintenance Fund	686,845
	Total	\$ 8,179,534

G. Accounts Payable

Accounts payable at June 30, 2010 consisted of:

	General Fund	Special Revenue Funds	Capital Projects Funds	Other Funds	Total
Vendor payables	\$ 933,204	\$ 11,896	\$ 268,082	\$ -	\$ 1,213,182
Payroll and related benefits	981,308	56,547	2,982	-	1,040,837
ARRA SFSP overpayment	1,832,394	-	-	-	1,832,394
Other	107,460	71,791	-	50,000	229,251
Totals	\$ 3,854,366	\$ 140,234	\$ 271,064	\$ 50,000	\$ 4,315,664

H. 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.

On July 1, 2009 the District entered into the San Diego County School Districts 2009 Pooled Tax and Revenue Anticipation Notes (TRANS) in the amount of \$13,380,000 in order to supplement the district's cash flow. The TRANS were repaid on June 30, 2010.

Description	Beginning Balance	Issued	Redeemed	Ending Balance
Tax anticipation notes	\$ -	\$ 13,380,000	\$ 13,380,000	\$ -

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

I. 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, 2010 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Special revenue bonds	\$ 88,205,000	\$ -	\$ 1,645,000	\$ 86,560,000	\$ 1,710,000
Unamortized discount	(1,502,886)	-	(45,542)	(1,457,344)	(45,542)
Lease revenue bonds	-	13,015,000	-	13,015,000	-
Net OPEB Obligation	1,469,597	2,002,109	429,574	3,042,132	-
Compensated absences *	1,068,376	65,238	-	1,133,614	1,133,614
State loan payable	-	3,000,000	-	3,000,000	-
Bond issuance costs	-	(437,262)	-	(437,262)	(27,329)
Total governmental activities	\$ 89,240,087	\$ 17,645,085	\$ 2,029,032	\$ 104,856,140	\$ 2,770,743

\* Other long-term liabilities

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

Liability	Activity Type	Fund
Compensated absences	Governmental	General

2. Debt Service Requirements

Debt service requirements on long-term debt, net of unamortized discount and net OPEB obligation, at June 30, 2010, are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2011	\$ 2,843,614	\$ 4,848,247	\$ 7,691,861
2012	2,080,000	4,843,445	6,923,445
2013	2,150,000	4,770,845	6,920,845
2014	2,225,000	4,695,345	6,920,345
2015	2,325,000	4,615,970	6,940,970
2016-2020	13,040,000	21,731,755	34,771,755
2021-2025	14,410,000	18,788,332	33,198,332
2026-2030	30,675,000	12,478,490	43,153,490
2031-2035	20,900,000	5,897,000	26,797,000
2036-2040	11,480,000	1,582,950	13,062,950
2041-2042	1,580,000	65,250	1,645,250
Totals	\$ 103,708,614	\$ 84,317,629	\$ 188,026,243

4. Unamortized Discount

Bonds issued in the year ended June 30, 2008 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 \$1,548,444. This amount is being amortized over 33 years or the life of the bonds.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2010**

5. Lease Revenue Bonds-Qualified School Construction Bonds

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

J. Joint Ventures (Joint Powers Agreements)

The District participates in one joint powers agreement (JPA) entity, the San Diego County Schools Risk Management (SDCSR). 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 audited financial information of the District's share of the JPA for the year ended June 30, 2010 is as follows:

Total Assets	\$	4,532,323
Total Liabilities		1,850,163
Total Fund Balance		2,682,160
Total Cash Receipts		2,216,613
Total Cash Disbursements		2,028,916
Net Change in Fund Balance		187,697

K. 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.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2010Funding 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 2009-10 was 9.70% 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, 2010, 2009 and 2008 were \$1,642,133, \$1,663,874 and \$1,587,458, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$0.

## 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 2009-10 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, 2010, 2009 and 2008 were \$4,530,389, \$4,562,041 and \$4,570,585, respectively, and equal 100% of the required contributions for each year. The amount contributed by the State on behalf of the District was \$2,339,008.

L. Postemployment Benefits Other Than Pension BenefitsPlan Description

The San Dieguito Union School District (District) administers a single-employer healthcare plan (Plan). The plan provides medical benefits to eligible retirees and their eligible dependents to age 65. Eligibility for retiree health benefits requires retirement from the District with at least 10 years of eligible service. The District's contribution for medical coverage is 100% of the cost for retiree only medical coverage up to a maximum based on the highest employee only medical premium in effect in the year of retirement. The retiree is responsible for any cost above the maximum or for cost associated with the election of dependent medical coverage and/or dental coverage. Membership of the plan consists of approximately 986 eligible active employees and 94 eligible retirees.

Contribution Information

The contribution requirements of Plan members and the District are established and amended by the District and the Teachers Association (SDFA) and the local California School Employees Association (CSEA). The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2009-10, the District contributed \$429,574 to the Plan, all of which was used for current premiums.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2010

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost of the year, the amount actually contributed to the plan and changes in the District's net obligation to the Plan:

Annual required contribution	\$ 1,986,722
Interest on net OPEB obligation	15,387
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	-
Contribution made	<u>(429,574)</u>
Decrease in net OPEB obligation	1,572,535
Net OPEB obligation, beginning of year	1,469,597
Net OPEB obligation, end of year	<u>\$ 3,042,132</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2009-10 was as follows:

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation
2010	\$ 1,986,722	21.62%	\$ 3,042,132

Funding Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation, the actuarial cost method used was Projected Unit Credit with service prorate. Under this method, the Actuarial Accrued Liability is the present value of projected benefits multiplied by the ratio of benefit service as of the valuation date to the projected benefit service at retirement, termination, disability or death. The Normal Cost for a plan year is the expected increase in the Accrued Liability during the plan year. All employees eligible as of the measurement date in accordance with the provisions of the Plan listed in the data provided by the Employer were included in the valuation.



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2010

Medical cost trend rates ranged from an initial rate of 8.5% reduced to a rate of 5.0% after ten years. The UAAL is being amortized at a level dollar method with the remaining amortization period at July 1, 2010 of 28 years. The actuarial value of assets was not determined in this actuarial valuation; however, any assets of the plan to be determined will be on a market basis.

M. 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 review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

N. Construction Commitments

As of June 30, 2010 the District had the following commitments with respect to unfinished capital projects:

	Commitment	*Expected Date of Final Completion	Percentage Complete
<b>Construction in Process:</b>			
Solar Project-Canyon Crest/La Costa Canyon	\$ 12,756,854	February 2011	46%
Performing Arts Center-San Dieguito High School Academy	8,400,738	August 2011	7%
Lunch Shade Structure-Carmel Valley Middle School	70,356	November 2010	7%

\* Expected date of final completion subject to change

O. Adjustments to Beginning Balances

The General Fund and Adult Education Fund beginning fund balance was restated due to the re-appropriation of categorical programs by virtue of the ABX3 4 reversion of undistributed categorical program balances from the prior year. Based on the reversion of undistributed categorical balances from the prior year, the adjustment to the District's beginning general fund balance and adult education fund balance is as follows:

Beginning July 1, 2009 Audited General Fund Balance-Originally Stated	\$ 16,719,358
Adjustment due to ABX3 4 Reversion of Categorical Programs	2,002,883
Beginning July 1, 2009 Audited General Fund Balance-As Restated	<u>\$ 18,722,241</u>
Beginning July 1, 2009 Audited Adult Education Fund Balance-Originally Stated	\$ 376,888
Adjustment due to ABX3 4 Reversion of Categorical Programs	22,578
Beginning July 1, 2009 Audited General Fund Balance-As Restated	<u>\$ 399,466</u>

P. Subsequent Events

Tax Revenue Anticipation Notes

In July 2010, the District entered into the County of San Diego and San Diego County School Districts 2010 Pooled Tax and Revenue Anticipation Notes (TRANS) in the amount of \$15,145,000. The notes mature on April 29, 2011 and bear an interest rate of 2.00%. The notes were sold to supplement the District's cash flows.

## 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, 2010

EXHIBIT B-1  
ITEM 19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Revenue Limit Sources:				
State Apportionments	\$ (30,020)	\$ (25,567)	\$ (25,567)	\$ -
Local Sources	80,231,316	79,763,349	79,555,036	(208,313)
Total Revenue Limit	80,201,296	79,737,782	79,529,469	(208,313)
Federal	4,391,431	5,042,085	2,831,138	(2,210,947)
Other State	2,970,247	3,579,512	5,933,931	2,354,419
Other Local	7,001,876	10,797,037	9,277,607	(1,519,430)
Total Revenues	94,564,850	99,156,416	97,572,145	(1,584,271)
Expenditures:				
Current:				
Certificated Salaries	49,395,038	50,017,201	49,916,704	100,497
Classified Salaries	17,280,740	17,318,507	17,286,821	31,686
Employee Benefits	18,256,930	18,576,886	18,539,074	37,812
Books And Supplies	4,204,987	6,299,044	3,730,216	2,568,828
Services And Other Operating Expenditures	8,968,676	10,185,513	9,450,435	735,078
Other Outgo	-	-	(53,932)	53,932
Capital Outlay	1,002,696	913,146	884,622	28,524
Total Expenditures	99,109,067	103,310,297	99,753,940	3,556,357
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,544,217)	(4,153,881)	(2,181,795)	1,972,086
Other Financing Sources (Uses):				
Transfers In	-	-	1,098,916	1,098,916
Transfers Out	94,671	(1,145,680)	(1,112,191)	33,489
Total Other Financing Sources (Uses)	94,671	(1,145,680)	(13,275)	1,132,405
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Uses	(4,449,546)	(5,299,561)	(2,195,070)	3,104,491
Fund Balances, July 1	18,722,241	18,722,241	18,722,241	-
Fund Balances, June 30	\$ 14,272,695	\$ 13,422,680	\$ 16,527,171	\$ 3,104,491

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS  
YEAR ENDED JUNE 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/09	\$ -	\$ 13,005,147	\$ 13,005,147	-	\$ 71,991,005	18.1%
6/30/10	-	13,005,147	13,005,147	-	70,000,947	18.6%

## 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, 2010

	Special Revenue Funds	Debt Service Fund Blended Component Unit	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 3,327,853	\$ -	\$ 1,857,336	\$ 5,185,189
Cash on Hand and in Banks	67,206	-	-	67,206
Accounts Receivable	310,474	-	268,694	579,168
Due from Other Funds	44	-	52,884	52,928
Stores Inventories	44,267	-	-	44,267
Total Assets	<u>\$ 3,749,844</u>	<u>\$ -</u>	<u>\$ 2,178,914</u>	<u>\$ 5,928,758</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 140,234	\$ -	\$ 9,982	\$ 150,216
Due to Other Funds	269,522	-	-	269,522
Total Liabilities	<u>409,756</u>	<u>-</u>	<u>9,982</u>	<u>419,738</u>
Fund Balance:				
Reserved Fund Balances:				
Reserve for Stores Inventories	44,267	-	-	44,267
Unreserved, reported in nonmajor:				
Special Revenue Funds	3,295,821	-	-	3,295,821
Capital Projects Funds	-	-	2,168,932	2,168,932
Total Fund Balance	<u>3,340,088</u>	<u>-</u>	<u>2,168,932</u>	<u>5,509,020</u>
Total Liabilities and Fund Balances	<u>\$ 3,749,844</u>	<u>\$ -</u>	<u>\$ 2,178,914</u>	<u>\$ 5,928,758</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, 2010

	Special Revenue Funds	Debt Service Fund Blended Component Unit	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
<b>Revenues:</b>				
Federal Revenue	\$ 626,315	\$ -	\$ -	\$ 626,315
Other State Revenue	38,825	-	-	38,825
Other Local Revenue	3,295,503	-	913,850	4,209,353
Total Revenues	<u>3,960,643</u>	<u>-</u>	<u>913,850</u>	<u>4,874,493</u>
<b>Expenditures:</b>				
Instruction	583,584	-	-	583,584
Instruction - Related Services	573,272	-	-	573,272
Pupil Services	2,875,519	-	-	2,875,519
General Administration	145,909	-	50	145,959
Plant Services	588,187	-	2,305,188	2,893,375
Debt Service:				
Principal	-	1,645,000	-	1,645,000
Interest	-	4,095,724	-	4,095,724
Total Expenditures	<u>4,766,471</u>	<u>5,740,724</u>	<u>2,305,238</u>	<u>12,812,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(805,828)</u>	<u>(5,740,724)</u>	<u>(1,391,388)</u>	<u>(7,937,940)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,112,191	5,740,724	48,591	6,901,506
Transfers Out	(1,129,508)	-	(197,110)	(1,326,618)
Total Other Financing Sources (Uses)	<u>(17,317)</u>	<u>5,740,724</u>	<u>(148,519)</u>	<u>5,574,888</u>
Net Change in Fund Balance	<u>(823,145)</u>	<u>-</u>	<u>(1,539,907)</u>	<u>(2,363,052)</u>
Fund Balance, July 1	4,163,233	-	3,708,839	7,872,072
Fund Balance, June 30	<u>\$ 3,340,088</u>	<u>\$ -</u>	<u>\$ 2,168,932</u>	<u>\$ 5,509,020</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

ITEM 19

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2010

	Adult Education Fund	Cafeteria Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 40,748	\$ 735,411
Cash on Hand and in Banks	14,083	53,123
Accounts Receivable	178,322	126,942
Due from Other Funds	-	44
Stores Inventories	-	44,267
Total Assets	<u>\$ 233,153</u>	<u>\$ 959,787</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 60,177	\$ 80,057
Due to Other Funds	159,423	110,099
Total Liabilities	<u>219,600</u>	<u>190,156</u>
Fund Balance:		
Reserved Fund Balances:		
Reserve for Stores Inventories	-	44,267
Unreserved, reported in nonmajor:		
Special Revenue Funds	13,553	725,364
Total Fund Balance	<u>13,553</u>	<u>769,631</u>
Total Liabilities and Fund Balances	<u>\$ 233,153</u>	<u>\$ 959,787</u>



EXHIBIT C-3

ITEM 19

Deferred Maintenance Fund	Public Transportation Equipment	Special Reserve Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 100,706	\$ 45,167	\$ 2,405,821	\$ 3,327,853
-	-	-	67,206
206	87	4,917	310,474
-	-	-	44
-	-	-	44,267
<u>\$ 100,912</u>	<u>\$ 45,254</u>	<u>\$ 2,410,738</u>	<u>\$ 3,749,844</u>
\$ -	\$ -	\$ -	\$ 140,234
-	-	-	269,522
-	-	-	409,756
-	-	-	44,267
100,912	45,254	2,410,738	3,295,821
<u>100,912</u>	<u>45,254</u>	<u>2,410,738</u>	<u>3,340,088</u>
<u>\$ 100,912</u>	<u>\$ 45,254</u>	<u>\$ 2,410,738</u>	<u>\$ 3,749,844</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2010

	Adult Education Fund	Cafeteria Fund
Revenues:		
Federal Revenue	\$ 228,929	\$ 397,386
Other State Revenue	-	38,825
Other Local Revenue	626,415	2,641,399
Total Revenues	<u>855,344</u>	<u>3,077,610</u>
Expenditures:		
Instruction	583,584	-
Instruction - Related Services	573,272	-
Pupil Services	-	2,875,519
General Administration	35,810	110,099
Plant Services	-	-
Total Expenditures	<u>1,192,666</u>	<u>2,985,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(337,322)</u>	<u>91,992</u>
Other Financing Sources (Uses):		
Transfers In	394,072	-
Transfers Out	(442,663)	-
Total Other Financing Sources (Uses)	<u>(48,591)</u>	<u>-</u>
Net Change in Fund Balance	(385,913)	91,992
Fund Balance, July 1	399,466	677,639
Fund Balance, June 30	<u>\$ 13,553</u>	<u>\$ 769,631</u>

EXHIBIT C-4

ITEM 19

Deferred Maintenance Fund	Public Transportation Equipment	Special Reserve Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ -	\$ -	\$ -	\$ 626,315
-	-	-	38,825
2,254	365	25,070	3,295,503
<u>2,254</u>	<u>365</u>	<u>25,070</u>	<u>3,960,643</u>
-	-	-	583,584
-	-	-	573,272
-	-	-	2,875,519
-	-	-	145,909
588,187	-	-	588,187
<u>588,187</u>	<u>-</u>	<u>-</u>	<u>4,766,471</u>
(585,933)	365	25,070	(805,828)
686,845	31,274	-	1,112,191
<u>(686,845)</u>	<u>-</u>	<u>-</u>	<u>(1,129,508)</u>
-	31,274	-	(17,317)
(585,933)	31,639	25,070	(823,145)
686,845	13,615	2,385,668	4,163,233
<u>\$ 100,912</u>	<u>\$ 45,254</u>	<u>\$ 2,410,738</u>	<u>\$ 3,340,088</u>

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**

COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2010

	Building Fund	Capital Facilities Fund	Special Reserve for Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS:</b>				
Cash in County Treasury	\$ 150,360	\$ 1,681,312	\$ 25,664	\$ 1,857,336
Accounts Receivable	452	268,190	52	268,694
Due from Other Funds	-	52,884	-	52,884
<b>Total Assets</b>	<u>\$ 150,812</u>	<u>\$ 2,002,386</u>	<u>\$ 25,716</u>	<u>\$ 2,178,914</u>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ -	\$ 9,982	\$ -	\$ 9,982
<b>Total Liabilities</b>	<u>-</u>	<u>9,982</u>	<u>-</u>	<u>9,982</u>
Fund Balance:				
Unreserved, reported in nonmajor:				
Capital Projects Funds	150,812	1,992,404	25,716	2,168,932
<b>Total Fund Balance</b>	<u>150,812</u>	<u>1,992,404</u>	<u>25,716</u>	<u>2,168,932</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 150,812</u>	<u>\$ 2,002,386</u>	<u>\$ 25,716</u>	<u>\$ 2,178,914</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, 2010

	Building Fund	Capital Facilities Fund	Special Reserve for Capital Outlay Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other Local Revenue	\$ 3,255	\$ 910,328	\$ 267	\$ 913,850
Total Revenues	<u>3,255</u>	<u>910,328</u>	<u>267</u>	<u>913,850</u>
Expenditures:				
General Administration	-	50	-	50
Plant Services	37,425	2,267,763	-	2,305,188
Total Expenditures	<u>37,425</u>	<u>2,267,813</u>	<u>-</u>	<u>2,305,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(34,170)</u>	<u>(1,357,485)</u>	<u>267</u>	<u>(1,391,388)</u>
Other Financing Sources (Uses):				
Transfers In	-	48,591	-	48,591
Transfers Out	(179,112)	(17,998)	-	(197,110)
Total Other Financing Sources (Uses)	<u>(179,112)</u>	<u>30,593</u>	<u>-</u>	<u>(148,519)</u>
Net Change in Fund Balance	(213,282)	(1,326,892)	267	(1,539,907)
Fund Balance, July 1	364,094	3,319,296	25,449	3,708,839
Fund Balance, June 30	<u>\$ 150,812</u>	<u>\$ 1,992,404</u>	<u>\$ 25,716</u>	<u>\$ 2,168,932</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, 2010

ITEM 19

The San Dieguito Union School District was established in 1936 and is comprised of an area of approximately 81 square miles in San Diego County. There were no changes in the boundaries of the district during the current fiscal year. The district is currently operating four comprehensive middle schools for grades seven through eight, and four comprehensive high schools for grades nine through twelve and one continuation high school. The district also operates an adult education program.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Barbara Groth	President	Four Year Term Expires December 2010
Beth Hergesheimer	Vice President	Four Year Term Expires December 2012
Joyce Dalessandro	Clerk	Four Year Term Expires December 2012
Deanna Rich	Member	Four Year Term Expires December 2010
Linda Friedman	Member	Four Year Term Expires December 2010

Administration

Ken Noah  
Superintendent

Terry King  
Associate Superintendent  
Human Resources

Richard Schmitt  
Associate Superintendent  
Education Services

Stephen G. Ma  
Associate Superintendent  
Business Services



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 YEAR ENDED JUNE 30, 2010

TABLE D-1  
 ITEM 19

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
Elementary:				
Grades 7 and 8	3,788.17	3,787.80	3,788.82	3,788.82
Home and hospital	1.68	1.68	1.74	1.74
Special education	45.99	47.23	47.80	48.66
Elementary totals	<u>3,835.84</u>	<u>3,836.71</u>	<u>3,838.36</u>	<u>3,839.22</u>
High School:				
Grades 9 through 12, regular classes	8,031.89	8,015.53	7,947.31	7,947.31
Home and hospital	8.45	8.38	10.81	10.81
Special education	148.22	150.23	145.18	148.83
Continuation education	137.51	139.13	142.86	142.86
High school totals	<u>8,326.07</u>	<u>8,313.27</u>	<u>8,246.16</u>	<u>8,249.81</u>
ADA totals	<u>12,161.91</u>	<u>12,149.98</u>	<u>12,084.52</u>	<u>12,089.03</u>

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, 2010

**TABLE D-2**  
 ITEM 19

Grade Level	1982-83 Actual Minutes	1982-83 Adjusted & Reduced	1986-87 Minutes Requirement	1986-87 Adjusted & Reduced	2009-10 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
Grade 7	50,327	N/A	54,000	N/A	63,250	180	-	Complied
Grade 8	50,327	N/A	54,000	N/A	63,250	180	-	Complied
Grade 9	64,800	N/A	64,800	N/A	64,995	180	-	Complied
Grade 10	64,800	N/A	64,800	N/A	64,995	180	-	Complied
Grade 11	64,800	N/A	64,800	N/A	64,995	180	-	Complied
Grade 12	64,800	N/A	64,800	N/A	64,995	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, 2010**

**TABLE D-3**  
**ITEM 19**

General Fund	(Budget) 2011	2010	2009	2008
Revenues and other financial sources	\$ 92,793,819	\$ 98,671,061	\$ 108,058,550	\$ 103,556,509
Expenditures, other uses and transfers out	98,918,384	100,866,131	101,812,386	103,606,659
Change in fund balance (deficit)	(6,124,565)	(2,195,070)	6,246,164	(50,150)
Ending fund balance	\$ 10,402,606	\$ 16,527,171	\$ 18,722,241	\$ 12,476,077
Available reserves	\$ 10,371,462	\$ 16,476,034	\$ 18,688,357	\$ 11,164,333
Available reserves as a percentage of total outgo	10.5%	16.3%	18.4%	10.8%
Total long-term debt	\$ 102,085,397	\$ 104,856,140	\$ 88,979,555	\$ 88,698,472
Average daily attendance at P-2	11,902	12,150	12,368	12,319

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 increased by \$4,000,945 over the past three years. The fiscal year 2010-11 budget projects a decrease of \$6,124,565. For a district this size, the state recommends available reserves of at least 3% of total general fund expenditures, other uses and transfers out.

Long-term debt has increased by \$13,480,966 over the past three years.

Average daily attendance (ADA) has decreased by 98 over the past three years.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
 RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET  
 REPORT WITH AUDITED FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2010

TABLE D-4  
 ITEM 19

	Schedule of Long-Term Liabilities
June 30, 2010, annual financial and budget report total liabilities	\$ <u>86,255,510</u>
Adjustments and reclassifications:	
Increase (decrease) in total liabilities:	
State loan payable understatement	3,000,000
Lease revenue bonds understatement	12,577,738
Compensated absences overstatement	(110,340)
Net OPEB obligation understatement	3,042,132
Special revenue bonds understatement	<u>91,100</u>
Net adjustments and reclassifications	<u>18,600,630</u>
June 30, 2010, audited financial statement total liabilities	\$ <u>104,856,140</u>

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2010

**TABLE D-5**  
**ITEM 19**

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

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

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2010**

**TABLE D-6**  
**ITEM 19**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. DEPARTMENT OF EDUCATION</b>			
Passed Through State Department of Education:			
Adult Education	84.002	14109	\$ 228,929
Title I Part A *	84.010	14109	421,762
Special Education *	84.027	14329	1,692,295
Special Education Local *	84.027	10115	105,385
Vocational Education	84.048	13924	105,715
Title V Innovative Education	84.298	14363	4,364
Title II Technology *	84.318	14334	6,332
Title III LEP	84.365	10084	65,400
Title III Immigrant Education	84.365	14346	22,261
Title II Teacher Quality	84.367	14341	233,482
Title II Part A	84.367	14344	6,191
Advanced Placement	84.369	14363	6,862
ARRA Title I Part A *	84.389	15005	154,138
ARRA Special Education IDEA *	84.391	15003	1,777,061
ARRA Special Education Local *	84.391	10123	62,284
ARRA State Fiscal Stabilization Fund *	84.394	24997	3,053,009
Total Passed Through State Department of Education			<u>7,945,470</u>
Total U. S. Department of Education			<u>7,945,470</u>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through State Department of Education:			
National School Lunch Program *	10.555	13396	397,386
Total U. S. Department of Agriculture			<u>397,386</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ <u>8,342,856</u></b>

\* 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, 2010

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 King & Co. LLP**  
CPA's and Advisors  
218 W. Douglas Avenue  
El Cajon, CA 92020

**Independent Auditor's Report**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

Members of the Board of Trustees:

We have audited 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, 2010, which collectively comprise the San Dieguito Union High School District's basic financial statements and have issued our report thereon dated November 19, 2010. 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 deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding 2010-1.

ITEM 19

San Dieguito Union High School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit San Dieguito Union High School District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, others within the entity, 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 King & Co., LLP*

El Cajon, California  
November 19, 2010

**Wilkinson Hadley King & Co. LLP**

CPA's and Advisors  
218 W. Douglas Avenue  
El Cajon, CA 92020

**Independent Auditor's Report**

Report on Compliance with Requirements That Could Have a Direct and Material Effect on each Major Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133

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

Members of the Board of Trustees:

Compliance

We have audited San Dieguito Union High School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of San Dieguito Union High School District's major federal programs for the year ended June 30, 2010. 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of San Dieguito Union High School District is responsible for establishing and maintaining effective internal control over compliance with the 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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

ITEM 19

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

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

This report is intended solely for the information and use of management, others within the entity, the Board of Trustees, 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 Radley King & Co., LLP*

El Cajon, California  
November 19, 2010

**Wilkinson Hadley King & Co. LLP**

CPA's and Advisors  
218 W. Douglas Avenue  
El Cajon, CA 92020

Auditor's Report on State Compliance

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

## 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, 2010, and have issued our report thereon dated November 19, 2010. 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 2009-10*, 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:

<u>Description</u>	<u>Procedures In Audit Guide</u>	<u>Procedures Performed</u>
Attendance Accounting:		
Attendance Reporting	8	Yes
Kindergarten Continuance	3	N/A
Independent Study	23	No
Continuation Education	10	Yes
Instructional Time:		
School Districts	6	Yes
County Offices of Education	3	N/A
Instructional Materials, General Requirements	8	Yes
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	N/A
GANN Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Public Hearing Requirement - Receipt of Funds	1	Yes
Class Size Reduction Program (Including In Charter Schools):		
General Requirements	7	N/A
Option One Classes	3	N/A
Option Two Classes	4	N/A
Only One School Serving Grades K-3	4	N/A

After School Education and Safety Program:		
General Requirements	4	N/A
After School	4	N/A
Before School	5	N/A
Contemporaneous Records of Attendance, For Charter Schools	1	N/A
Mode of Instruction, For Charter Schools	1	N/A
Nonclassroom-Based Instruction/Independent Study, For Charter Schools	15	N/A
Determination of Funding for Nonclassroom-Based Instruction, For Charter Schools	3	N/A
Annual Instructional Minutes - Classroom Based, For Charter Schools	3	N/A

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

We did not perform testing for independent study because the independent study ADA was under the level that requires testing.

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 King & Co., LLP*

El Cajon, California  
November 19, 2010

## Findings and Recommendations Section

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**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>
84.010, 84.389	Title I Cluster
84.027, 84.391	Special Education Cluster
84.394	ARRA State Fiscal Stabilization Fund
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?   X   Yes        No



**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

3. State Awards

Internal control over state programs:

One or more material weaknesses identified?	<u>      </u> Yes	<u>  X  </u> No
One or more significant deficiencies identified that are are not considered to be material weaknesses?	<u>      </u> Yes	<u>  X  </u> None Reported

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

**B. Financial Statement Findings**

Finding 2010-1 (30000)  
 San Dieguito Academy Student Body

Criteria or Specific Requirement

Determine whether internal controls are in place over student body funds that will ensure all student body receipts collected are properly documented and that all proper transaction procedures are being followed.

Condition

In our review of the cash receipts of the San Dieguito Academy student body funds, we noted that a significant number of the cash transmittal deposit forms are not being signed. Many of the forms do not have a preparer signature of the individual completing the form and a verification signature of the individual receiving the form with the cash collected. Internal controls over the cash receipts require the cash transmittal deposit forms to be signed and completed properly.

Questioned Costs

None

Recommendation

Require cash transmittal deposit forms to be prepared, signed, and dated by the individual collecting the funds and by the individual verifying the funds for deposit. In addition, list the source, purpose, or description of revenues collected on each cash transmittal. All cash transmittal deposit forms should be signed and completed on a timely basis as proper supporting documentation for cash collected and deposited.

LEA's Response

The District regularly meets with the ASB Finance Secretaries. The Fall 2010 meeting included training on cash receipts; with step by step procedures of collection, verification and documentation. In addition, The District continues to monitor activity and procedures with site visits from the internal auditor as well as upgrading software to provide District-level oversight.

**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, 2010**

**D. State Award Findings and Questioned Costs**

Finding 2010-2 (10000)  
Attendance

Criteria or Specific Requirement

Determine the average daily attendance for regular elementary and high school students reported to the California Department of Education is properly accounted for and in agreement with the supporting documentation maintained by the District.

Condition

In our review of the average daily attendance claimed for the P2 reporting period, there were significant clerical errors in the calculation of attendance days which resulted in a net decrease of average daily attendance from the original amounts reported. There were transposition and reporting errors when comparing the average daily attendance reported on the District recaps to the individual monthly attendance reports by site. Total enrollment days for independent study were claimed for attendance purposes instead of actual daily attendance and there was no reconciliation of the attendance being reported on the District recaps to the actual attendance derived from the software system which resulted in the overstatement of average daily attendance at the P2 reporting period.

Questioned Costs

Overstatement of 11.33 ADA at P2. No funding in question as local educational agency is a basic aid District.

Recommendation

We recommend the District establish review procedures to ensure the average daily attendance as reported in the attendance software reconciles to the attendance amounts reported in the District recaps. Investigate and reconcile all discrepancies between the attendance amounts reported in the site summaries, district recaps, and actual days reported within the software system. Require all monthly attendance reports and tabulations compiled by site and district clerical staff be reviewed by District management prior to inclusion on the P2 attendance report.

LEA's Response

New procedures have been implemented by the District. An internal report has been eliminated. This information is gathered directly from the attendance system reports, reducing data entry errors. In addition, monthly reports are reviewed twice at the District Office to ensure accuracy. When state attendance reports are completed, an additional reconciliation of all reports and summaries is completed.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2010

Finding 2010-3 (10000)  
Continuation Education

Criteria or Specific Requirement

Determine the average daily attendance for continuation education reported to the California Department of Education is properly accounted for and in agreement with the supporting documentation maintained by the District.

Condition

In our review of continuation education, we noted that tutorial and testing periods for students are not being reported as positive attendance. Attendance during these periods is not being generated as students are not being marked present and a proper attendance roll call is not being taken. Students in testing periods under the supervision of certificated teachers can earn attendance apportionment and should be marked present within the hourly attendance system. The positive attendance not recorded should be included in the additional excess hours of the program and could be used as backfill credit if needed. These additional hours that were not included in the total hours for the program did not affect the average daily attendance at the P2 or Annual reporting period as these hours were part of the excess backfill that was not used; therefore, no revision to the original reports is required.

Questioned Costs

None

Recommendation

We recommend the District and site administration take positive attendance for all special days and periods that are not regular classroom time such as tutorial days, testing days, and field trips in order to maximize the attendance apportionment for continuation education. A list of students should be generated that participated in special days and periods which provided instructional time and positive attendance apportionment should be recorded for all students present. Include all additional hours earned as part of the backfill credit of hours tabulated in the program.

LEA's Response

The District has provided additional training to administrative, attendance and certificated staff at the continuation school. Class rosters will be used whenever special schedules occur, to ensure hourly, positive attendance is taken by the teacher for each student. The District will continue to monitor the attendance for the continuation school to verify procedures are followed.

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT**  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2010

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no findings or questioned costs in the 2008-09 fiscal year.		

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 5, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** Terry King  
Associate Superintendent/Human  
Resources

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** Layoff of Vacant Classified Positions  
for Fiscal Year 2010-2011

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### EXECUTIVE SUMMARY

Two positions have become vacant due to the recent retirement or promotion of current incumbents.

These positions will not be refilled at this time and are being removed from the budget.

### RECOMMENDATION

It is recommended that the Board of Trustees approve and adopt the attached resolution.

Attachment

ITEM 20

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

Resolution Re: Layoff of Vacant Positions

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

WHEREAS, a reduction in the number of classified positions following employee turnover is required due to the lack of work and/or lack of funds within the District during the course of the 2010-2011 school year; and

WHEREAS, applicable provisions of the Education Code, the Master Agreement between the Board of Trustees and the California School Employees Association and its Chapter 241, and the rules and regulations of the Personnel Commission of the San Dieguito Union High School District require notice to the employees that they may be laid off or reduced in assignment, and no such employees are being affected in this instance; and

WHEREAS, the Board of Trustees desires that the Superintendent implement the layoff of vacant positions consistent with these requirements;

NOW, THEREFORE, BE IT RESOLVED that this Board hereby initiates the layoff of the following vacant positions effective at the end of the day on the dates indicated below:

**ITEMS 1 – 2 EFFECTIVE JANUARY 14, 2011**

**ITEM 1**

**01 Office Assistant, as follows:**

01 position eliminated      0.4875 FTE    ST                      00 employees

**ITEM 2**

**01 Locker Room Attendant, as follows:**

01 position eliminated      1.0000 FTE    ST                      00 employees

PASSED AND ADOPTED by the Board of Trustees of the San Dieguito Union High School District of San Diego County, California on the 13<sup>th</sup> day of January 2011 by the following vote:

AYES: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NOES: \_\_\_\_\_  
\_\_\_\_\_

# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** January 3, 2011

**BOARD MEETING DATE:** January 13, 2011

**PREPARED BY:** David Jaffe  
Executive Director, Curriculum & Assessment

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** SITE PLANS FOR STUDENT ACHIEVEMENT

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### EXECUTIVE SUMMARY

#### ***Single Plan for Student Achievement***

State law requires that school-level plans for programs funded through the Consolidated Application\* be consolidated in a Single Plan for Student Achievement (Education Code 64001), developed by school-site councils with the advice of any applicable school advisory committees. The content of the school plans includes school goals, activities and expenditures for improving the academic performance of student to the proficient level and above. The plan delineates the actions that are required for program implementation and serves as the school's guide in evaluating progress toward meeting the goals.

To review the SPSA for each school, please [click here](http://sduhsd.net/assets/pdfs/achievements/SPSA_2010-2011.pdf) or open the following link:  
[http://sduhsd.net/assets/pdfs/achievements/SPSA\\_2010-2011.pdf](http://sduhsd.net/assets/pdfs/achievements/SPSA_2010-2011.pdf)

\*The Consolidated Application is the fiscal mechanism used by the California Department of Education to distribute categorical funds from various state and federal programs to county offices, school districts and charter schools throughout California.

#### **RECOMMENDATION:**

It is recommended that the Board review/complete an initial read of the plans, leading to the approval of the Site Plans for Student Achievement at the February 6, 2011 Board meeting.

#### **FUNDING SOURCE:**

ITEM 21

Consolidated Application Programs (Title I, Title II, EIA and ELAP) and Unrestricted General Fund Tier III Categorical Funding

**Overview - Single Plan for Student Achievement (SPSA) 20010-2011**

- Each plan focuses on improving academic achievement for all students and for students in subgroups. Each school analyzed data from the following sources to set current academic goals:
  - ◆ California Standards Test (CST)
  - ◆ California High School Exit Exam (CAHSEE)
  - ◆ California English Language Development Test (CELDT)
  - ◆ Advanced Placement enrollment numbers

The methods for improving achievement are unique to each school reflecting the personal commitment that sites have put forward in personalizing these plans to their own site needs.

- All plans have been developed by the school-site councils advised by the District Office's Educational Services Department, school academic departments and applicable school advisory committees.
- The Educational Services Department has led the schools in establishing a process for analyzing data, developing student achievement goals and involving administrators, teachers and parents in the development of the SPSA.
- All schools set goals in the following areas:
  - ◆ Increase the number of students proficient in English, Mathematics, Science and Social Science
  - ◆ Increase the number of students testing at grade level in Algebra I
  - ◆ Increase the number of students in subgroups enrolling in and successfully completing Honors/AP level coursework
  - ◆ Creating safe environments where students feel connected to school
- Within each general goal for English, Mathematics, Science and Social Science, schools set sub-goals targeting underperforming students across all subgroups.
- Growth targets to increase the number of proficient students have been established at each school within each of the four academic areas, based on site specific discussions, baseline data and actual performance on the 2009-2010 goals.
- All required Signature sheets and Assurances are on file for each site plan.
- Educational Services and School Site Councils will continue to monitor progress on goals/activities/funding and may adjust those accordingly on a needs' basis. Any major modifications/adjustments (including discretionary money expenditures) will be submitted to the Board of Trustees in an addendum format for approval.