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DEHESA SCHOOL DISTRICT
Regular Governing
Board Meeting

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AGENDA

February 11, 2016

Welcome

Welcome to the meeting of the Dehesa School District Governing Board. Your interest in our school district is appreciated.

Our Governing Board

Our community elects five Board members who serve four-year terms. The Board members are responsible for the overall operation for the school district. Among its duties, the Board adopts and annual budget, approves expenditures, establishes policies and regulations, authorizes employment of all personnel, approves curriculum and textbooks, and appoints the Superintendent.

Cindy White -

Mrs. White was first elected to the governing Board in November 2002, re-elected in 2006, 2010 and 2014. Her current term expires in 2018.

Karl Becker -

Mr. Becker was elected to the board in 2010 and reelected in 2014. His current term expires in 2018.

Christina Becker

Mrs. Becker was first elected to the Governing Board in the year 2014. Her current term expires in 2018.

Jeff Royal -

Mr. Royal was first elected to the governing Board in November 2000. He was re-elected in 2004, 2008 and 2012. His present term expires in 2016

Derek Voth

Mr. Voth was appointed to the Governing Board in January 2013 and his term expires in 2016.



County of San Diego

MICHAEL WU
Registrar of Voters

REGISTRAR OF VOTERS
County Operations Center Campus
5500 Overland Avenue, Suite 100, San Diego, California 92123-1252

CYNTHIA L. PAES
Assistant Registrar of Voters

Telephone: (656) 585-5800 Toll-free: 1 (800) 695-0125 TDD: (656) 694-3441
Facsimile: (656) 694-2555 Web Address: www.sdvote.com

February 04, 2016

DEHESA ELEMENTARY SCHOOL
DEHESA SCHOOL DISTRICT
4612 DEHESA RD
EL CAJON CA 92019

Poll Id: 2726
Poll Precinct: 555820
Community: DEHESA
Poll Rating: 30
Poll Type: SCII
Area: R1B

Dear Poll Owner/ Representative:

On behalf of the Registrar of Voters, thank you for your past participation by either hosting a poll site or standing by for future use.

Pursuant to Election Code Section 12283: "Authorization for the Use of Schools and Other Public Buildings, if a city or county elections official specifically requests the use of a school building for polling places on an Election Day, the governing body having jurisdiction over the particular school building shall allow its use for the purpose requested."

In accordance with the above-cited Election Code Section, at this time we are informing you that the following site may be needed as a poll site or may need to be available as a reserve poll site:

**DEHESA ELEMENTARY SCHOOL
4612 DEHESA RD**

We may need this property as a poll site for the **Presidential Primary Election**, which will be held **Tuesday, June 7, 2016**. The poll workers would arrive at **5:30 a.m.** and would work as late as **10:00 p.m.** on Election Day. The poll site would be open for voting from 7:00 a.m. until 8:00 p.m. (*Election Code Section 14212*)

If your property is selected as a poll site for Election Day, you will receive a confirmation letter in the mail approximately 6 weeks prior to Election Day.

If your property is not selected as a poll site for Election Day, you will receive a notification letter in the mail approximately 5 weeks prior to Election Day and we will keep it as a reserve poll site.

One Touch Screen Voting Unit will be used for this election and an electrical outlet will be needed.

Please complete the enclosed form and return it to us no later than **March 4, 2016** either by mail (in the self-addressed postage-paid envelope provided), by fax at (858) 694-2955, or by email at orlando.bermio@sdcounty.ca.gov.

We look forward to working together again. The service you provide to the voters of your community and your continued partnership with the San Diego County Registrar of Voters is appreciated. If you have any questions, please call Orlando Bermio at (858) 505-7361. Thank you!

Sincerely,

Orlando Bermio
Sr. Precinct Planning Technician

Enc.

San Diego County Registrar of Voters

Poll Site Information Form
Presidential Primary Election
Tuesday, June 7, 2016

February 04, 2016

Poll: DEHESA ELEMENTARY SCHOOL
Owner: DEHESA SCHOOL DISTRICT
4612 DEHESA RD
EL CAJON CA 92019

Poll Id: 2726
Poll Precinct: 555820
Community: DEHESA
Poll Rating: 30
Poll Type: SCH
Area: R1B

Poll Site Name and Address: DEHESA ELEMENTARY SCHOOL
4612 DEHESA RD
EL CAJON CA 92019

Poll Contact Name: Nancy Hauer SUPERINTENDENT
Phone1 (Home/Bus): (619) 444-2161
Phone2 (Cell/Other): () -

Poll Owner Name: DEHESA SCHOOL DISTRICT
Phone1 (Home/Bus): (619) 444-2161
Phone2 (Cell/Other): () -

School Administrator/Principal: Nancy Hauer, Superintendent
Phone1 (Home/Bus):
Phone2 (Cell/Other):

Emergency Contact Information (Name and Phone Number): Nancy Hauer
Poll Site Phone: (619) 444-2161

IS THE POLL SITE NAME AND ADDRESS, CONTACT, AND FACILITY INFORMATION CORRECT? If NO, update as necessary. [] NO [x] YES

IS KEY PICK-UP REQUIRED? Current key pick-up instructions: [x] NO [] YES

MAY WE USE THE SAME ROOM? If NO, please specify which room to use [] NO [x] YES

IS THIS SITE PROVIDED FREE OF CHARGE? If NO, you will be paid \$50 for the poll location and an additional \$20 if you supply the table and chairs. Our records indicate you would like a payment of: \$0.00 + \$0.00 [] NO [x] YES

CAN YOU PROVIDE 1 TABLE AND 5-6 CHAIRS? Our records indicate you would like the Registrar of Voters to deliver: 0 Table(s) + 0 Chairs [] NO [x] YES

Nancy Hauer
Poll Owner/Representative's Signature Date:

Pursuant to Election Code Section 12287: "A candidate's residence shall not be designated as a polling place for an election at which that candidate's name will appear on the ballot." Contact us if you have any questions.
Pursuant to Election Code Section 12288: "A polling place may not be connected by a door, window, or other opening with any place where any alcoholic beverage is sold or dispensed while the polls are open."
Pursuant to Election Code Section 18370 (d): "No person, on election day, or at any time that a voter may be casting a ballot, shall, within 100 feet of a polling place or an elections official's office, do any electioneering." Any persons who violates any of the provisions of this section is guilty of a misdemeanor.
Please return this form to us no later than March 4, 2016 Thank You!

DEHESA SCHOOL DISTRICT

LOCATION & TIME

CLOSED SESSION - 6:30 p.m.

Dehesa School – Conf Room

LOCATION & TIME -

OPEN SESSION - 7:00 p.m.

Dehesa School - MPR

REGULAR GOVERNING BOARD MEETING

FEBRUARY 11, 2016

AGENDA

Accommodations: In compliance with the American with Disabilities Act 1990, if you need special assistance to participate in this meeting, please contact the office of the Superintendent at 619-444-2161. Notification of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to that meeting.

In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting, may be viewed at Dehesa School District, 4612 Dehesa Road, El Cajon, CA 92019, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Sheila Cochran.

Board of Education agendas and minutes are, by law, public documents. Please note the Dehesa School District posts Board agendas and minutes on the school website; www.dehesasd.net.

I. Call to Order

- A. Public Comment on Closed Session Items.

II. Closed Session

- A. PUPIL PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider pupil personnel matters pursuant to Government Code Section 35146, 72122, and 48918
- B. PERSONNEL MATTERS: The Governing Board will recess to Closed Session to consider personnel matters pursuant to Government Code Section 54957
1. Appointment, Employment, Evaluation of Performance, Discipline, Leaves, or Dismissal of a Public Employee
- C. NEGOTIATIONS: The Governing Board will recess to Closed Session to consider negotiations and related matters pursuant to Government Code 54957.
1. Employee Organizations: DTA, CSEA, and Unrepresented Employees
- D. POTENTIAL LITIGATION: The Governing Board will recess to Closed Session to consider possible litigation pursuant to Government Code 54956.9 (b.)(1).
- E. REAL PROPERTY: The Governing Board will recess to Closed Session to consider real property pursuant to Government Code 54956.8 (b.)(1). Case No. 37-2015-00030843-CU-WM-CTL

III. Public Meeting

- A. Call to Order and Establishing a Quorum
- B. Closed Session Report of Any Action Taken
- C. Pledge of Allegiance
- D. Agenda Approval

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Routine Action Items

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Discussion

The following items are considered by the Superintendent to be of a routine nature and are acted on with one motion. Any recommendation may be removed at the request of any Board Member and placed under new and/or unfinished business.

Routine Action Items

The following items are considered by the Superintendent to be of a routine nature and are acted on with one motion. Any recommendation may be removed at the request of any Board Member and placed under new and/or unfinished business.

- A. **Approval of Minutes** – It is recommended that the board of Trustees approve the minutes of the following meetings:
 - 1. Regular Meeting – January 14, 2016
- B. **Approval of Warrants** – It is recommended that the Board of Trustees approve the commercial warrants as presented.
- C. It is recommended that the Board of Trustees approve the renewal of the District Interdistrict Transfer Agreement for 2016-2021 with the Poway Unified School District.
- D. **Conferences and Workshops** –
 - 1. Communication Skills for Women – Sheila Cochran on Feb 23, 2016
 - 2. SSDA Spring Conference – Nancy Hauer – March 9-11, 2016

Agenda Item #s: V.A-D

DEHESA

SCHOOL DISTRICT

REGULAR GOVERNING BOARD MEETING

January 14, 2016

Minutes

- I. **Call To Order:** President Cindy White called the meeting to order at 6:30, no public members present.
- II. **Closed Session**
- III. **Public Meeting:** The Board reconvened at 7:20 pm and President White called the meeting to order and stated no action was taken in closed session. A quorum was established with members being present: Cindy White, Jeff Royal, Derek Voth, Christina Becker and Karl Becker. Trustee Karl Becker led all in the Pledge of Allegiance. Cindy White requested that item VI.A.10 be moved up to the front of the agenda. Karl Becker made a motion to approve the agenda with the requested change, Christina Becker seconded and it was approved by all Board members.
 - VI.A.10 Citizen Input:** David Dudley from West Coast Air, Patty Sprotte from Sprotte Watson Architectures, Don Hendricks from LL Hendrix and Wayne Oetken were all present to discuss actions taken on the new building regarding the recent mud slides, updated the Board and answered any questions they had. President White thanked the entire team for all their efforts to get it cleaned up, safe for students and ready to be occupied.
- IV. **Requests to Address the Board**
 - A. District/Community Organization Reports:**
 1. **Parents Club:** No update. Monthly meeting cancelled due to storm.
 2. **Dehesa Teacher's Association:** No report
 3. **California School Employees Association:** Everything going well.
 4. **Element Education:**
 - a. **Dehesa Charter School:** Enrollment is at 1051. Planning a trip to Europe this year. Participated in a Stock Market Game.
 - b. **Community Montessori:** Enrollment is at 479. They are fundraising for a new playground; and took a field trip to see the Nutcracker.

5. **Diego Hills – No report**
6. **The Heights Charter School – Enrollment currently at 209. Everything going well. Over 200 students and adults attended a play performance in Balboa Park this month.**
7. **Inspire Charter – Enrollment at 1,117, 30 more pending. They have plans to add a charter in Northern California. Trustee Royal interjected that he and Superintendent Hauer attended their Christmas Party where the Board and school were recognized. Mr. Royal expressed concern that they be monitored to be sure they don't grow too quickly and have everything in place.**
8. **Method Schools – Attendance is at approximately 115.**
9. **Mosaica Online Academy – No report.**

B. Board Input: Trustee Jeff Royal said he will be meeting with Superintendent Hauer to discuss some issues with Methods schools.

- V. Routine Action Items:** Karl Becker made a motion to approve the routine action items, seconded by Derek Voth. Correction noted by Secretary Cochran that on Items VII.C.2 and VII.C.3 under the Ayes that Jeff White be corrected to Jeff Royal. Vote as follows:
Ayes: Cindy White, Jeff Royal, Karl Becker, Derek Voth, Christina Becker
Nays: None
Absent: None
Abstain: None

VI. Information & Proposals

A. Business Manager, Mrs. Wigg explained this was just a letter from the State granting the extension necessary due to problems with People Soft the County was having.

B.1. Budget Report: Business Manager, Lori Wigg shared that she had recently attended the Governor's Budget Conference. There is a proposal for a \$35,000 in one time funding, discretionary but suggestions were for technology and staff development. Trustee Becker asked what the unduplicated pupil percentage is? Mrs. Becker said it is a rolling average, we are at approximately 52 and she would send the Board the three year rolling average.

B.2 State Building Report: Mr. Wayne Oetken mentioned that the Board had already been apprised on everything dealing with the new building. He mentioned that at this time it looked like the state wide initiative was receiving much less support than originally anticipated. Discussion with Board and Superintendent about when the teachers can move into the new building. Superintendent Hauer said the two existing rooms that were flooded would be unusable for at least two weeks.

B.3 Site Administrator Report: Principal Tamara Ripke shared that the entire staff has been phenomenal teaching out of boxes, problem solving and they have had very few complaints. The students have also been working well with all the changes going on. The MAP testing window just opened up and will be going on for the next few weeks. EAK has started. The teacher will begin working in the afternoon for reading intervention within the next few weeks. Staff is looking into possibly offering enrichment classes after school as well. Progress reports are due on January 22. The training on our new projectors will occur on our next staff development day. Mrs. Ripke also shared that she attended her first SARB meeting today and is hoping for a positive outcome. Trustee Royal asked that now we are halfway through the school year has she noticed any progress, differences and if she's evaluating teachers. Mrs. Ripke assured him she was and the teachers have already implemented changes she recommended. We will know more about the difference once the next MAP scores come in.

B.4 Enrollment: We are currently at 199. EAK started with 12 kids and possibly one more kindergartener coming. We lost one 8th grader who moved.

B.5 Williams Report: No complaints

C. Discussion- The Board, and Administration discussed the Surveillance System and what upgrades need to be made. Business Manager shared two proposals she had received with the Board. Principal Ripke shared with the Board that she uses them all the time for disciplinary issues she is solving. We are also waiting for the report from the Homeland Security. Discussion about possibly getting an entire new system with remote access. Principle Ripke mentioned she would like to explore fencing the entire front of school with push gates. Mrs. Wigg commented that if it was more than \$15,000 we will need to do cupcake. Decision for it to be tabled for now and Business Manager to get a broader range of proposals for the surveillance system and for Mrs. Ripke to get estimates for the fence.

VII. Action Items

- A. Public Hearings:** Cindy White opened the Public Hearing for the Educator Effectiveness Plan at 8:12. Superintendent Hauer shared that in order to access the funds we need to develop a plan. We must have the public hearing first and can vote the following month. The grant amount is \$19,065. The recession has hit us hard so it will be nice to have the additional money. Public Hearing was closed at 8:15.
- B. Old Business:** None
- C. New Business**
 - 1. Contract Extension for DSA Inspection Services:** Karl Becker made a motion to extend the Contract for DSA Inspection Services with Hendrix Construction Services through June 30, 2016. Motion was seconded by Derek Voth. Business Manager shared the background and reason for the extension. Vote as follows:
Ayes: Cynthia White, Jeff Royal, Derek Voth, Karl Becker, Christina Becker
Nays: None
Absent: Karl Becker
Abstain: None
 - 2. Resolution No. 2016.11:** Motion made by Derek Voth, seconded by Karl Becker. This is the resolution to declare and emergency for the purpose of undertaking repairs and waiving attendance days. Discussion and vote as follows:
Ayes: Cynthia White, Jeff Royal, Derek Voth, Karl Becker, Christina Becker
Nays: None
Absent: None
Abstain: None
 - 3. Request for Allowance of Attendance due to Emergency Conditions:** Motion made by Jeff Royal, seconded by Christina Becker. Vote as follows:
Ayes: Cynthia White, Jeff Royal, Derek Voth, Karl Becker, Christina Becker
Nays: None
Absent: None
Abstain: None
- D. Negotiations:** None
- E. Board Policies:** None
- F. Personnel:** None

VIII. Advanced Planning:

- A. Next regular Board meeting is set for February 11, 2016. Closed session will be at 6:30 with open session at 7:00 pm.
- B. Agenda Items – per request of Board members.
- C. Future Meeting Dates: Discussion and decision to move the March 10 meeting to Monday, March 14th.

IX. Adjournment: Meeting was adjourned at 8:45.

Respectfully submitted by:

Approved by:

Sheila Cochran
Administrative Secretary

Christina Becker
Clerk of the Board

Dehesa School District
COMMERCIAL WARRANT LISTINGS

January, 2016

General Fund Restricted Accounts

<u>Special Education</u>	Date	Amount	
Audiometrics			Audiometer Calibration
ABA education Foundation (Bridges)			Student Supervision Services Dec.
Center for Education & Employment Law			Reference laws
Hatch	1/28/16	\$3,068.70	Special Ed attorney Fees
Lemon Grove			Program Specialist
LRP Publications			Special Ed for Charters
Nancy Hauer			Training Reimbursement
Pearson			Special Ed Supplies
Purposeful Play, Inc.	1/4/16	2,446.25	Occupational Therapy Dec
Pro-Ed			Assessment Supplies
San Diego County Speech Pathology			Speech Services 9/1-9/30
Southwest School & Office Supply			Instructional Supplies
Vista Hill	1/28/16	\$3,112.00	Mental Health Services/Assessments December
WPS Publish			Visual/Auditory Testing

General Fund Other Restricted/Unrestricted Accounts

Transportation

A-Z Bus Sales	1/28/16	\$337.07	Bus Parts
Cajon Valley Union School District	1/29/16	\$2,687.76	Bus Maintenance/Fuel
Creative Bus Sales			Bus Parts
Jaybright Co.			Vehicle Wash & Wax
Tire Centers	1/29/16	\$608.97	Tires/Repairs
ThemCBurnieDesignCo			Bus Repair
Minda Lawrence			Student Transportation Reimbursement
Yale-Chase			Brake Inspection Services

General Fund Other

A-1 Live Scan			Live Scan & Background Checks
Aardvark Pest Control, Inc.			Pest Services (Aug)
ACCO Brands USA			Laminating Rolls
A-Discount Vacuum	1/29/16	\$32.51	Maintenance Supplies
ASSOC.			ACSA Membership Nancy Hauer 2015-2016
Alice Training Institute LLC	1/28/16	\$101.06	Reimbursement Sped
Alliance			Instructional Supplies
Amazon			Instructional Supplies
Anita Fire Hose Company			Fire Extinguisher Service
Apple, Inc.			IPAD Indian Education
APS Laminating Supplies			Office Supplies
Assn of CA School Administrators			Annual Membership Dues
Assn for Supervision & Curriculum Development			Yearly Membership
AT&T	1/29/2016	\$155.41	Phone Bill

Dehesa School District

COMMERCIAL WARRANT LISTINGS

January, 2016

Atkinson, Andelson, Loya, Ruud & Romo			Legal Fees-July
Avaya			Phone System Maintenance
Award Emblem Mfg Co			Student Counsel Pins
Barnes & Noble			Library Books
Becker, Christina	1/29/16	\$15.00	Reimbursement-Parking
Bio Corporation			Instructional Supplies
Boost Prom			Junior High Awards
Blackboard Connect			Annual Fee 13/14 & 14/15
Brown Industries			Peace Pal Awards
California State Board of Equalization			Sales/Use Taxes
California School Boards Association			Annual Membership/Conference Fees
California Schools VEBA			Retiree Premiums Feb-April
California Dept. of Justice			Fingerprinting Fees
Careertrac	1/29/16	\$49.00	Confrence Sheila
CIMI Fox Landing			6th Grade Camp Deposit
Cintas Corporation			Nurse Supplies
College Preparatory Mathematics			Instructional Supplies/Books
Copy Link			Junior High Copier Maintenance
County Proflame			Propane
County of San Diego			Election Fees
Cottonwood	1/29/16	\$214.92	Cart Serive/Parts
CPM			Instructional Supplies
Dominick Averka			Reimbursement-Mileage
David Best			Reimbursement-Maintenance Supplies
Data Management			Office Supplies
Decker Equipment			Maint/Operation Supplies
Dehart Backflow			Backflow Testing
Dell Awards			Name Plates
Dell Marketing LLP			Servers, Common Core Funds
Demco			Instructional Supplies
Dunn Edwards Paints			Paint
East County Californian			Budget Advertisement
Emergency Medical Products, Inc			Nurse Supplies
Educational Data Systems			CELDT Testing Fees
Eric Schneider			Reimbursement
ESGI			Licensing Fees
Extended School Services			Homeless Student After School Care 11/16-11/20
			Homeless Student After School Care 11/30-12/11
			Homeless Student After School Care 12/14-12/18
			Homeless Student After School Care Apply to 1/11-1/16
			Homeless Student After School Care 1/4-1/8
Everything Medical			Nurse Supplies
Federal Publishing Limited			Office Supplies
FedEx			Express Mailing 11/27
			Express Mailing 11/6
Firewatch			Semi Annual Service and Inspection
Flaghouse, Inc.	1/29/16	\$111.92	Instructional/PE Supplies
Flinn Scientific			
Follett			Instructional Supplies
Frontline Technology Services			

Dehesa School District
COMMERCIAL WARRANT LISTINGS

January, 2016

Grainger	1/28/16	\$85.98	Maintenance Supplies
Gopher Sport	1/28/16	\$456.81	P.E. Equipment
Guided Discoveries, Inc			Camp Deposit
Heather Alex			Reimbursement-Instructional Supplies
Heidi A.	1/28/16	\$149.72	Reimbursement Instructional Supplies
Heart Rate Monitors USA			Middle School PE Supplies
Hewlett-Packard Co.			Teacher Laptops
Home Depot	1/28/16	\$77.82	Custodial/Maintenance Supplies Dec
Houghton-Mifflin Harcourt			Textbooks
HR Direct			Compliance Updates
Industrial Chem Labs			Custodial Supplies
Jackie Finch	1/11/16	\$20.00	Reimbursement Fuel
J&C Books			Books
Jholei Evans	1/27/16	\$340.45	Reimbursement Instructional Supplies
Jolene Guzman			Reimbursement Instructional Supplies
Jones School Supply Co.			Instructional Supplies
Jostens			
Julie Wiley			Reimbursement-Instructional Supplies
Jurman's			CPR Training
Kathleen Daniels			Reimbursement-Instructional Supplies
Kelly Pallito	1/26/16	\$20.53	Reimbursement-Instructional Supplies
K/P Educational Service Prod.			Student Record Supplies
Lakeshore			Classroom Supplies
Lauren Kjono			
Learning Upgrade			Student Annual License
Learning Headquarters	1/28/16	\$375.00	Reg Kindergarten writing inservices
Lemon Grove			CELDT Testing
Lynn's Locksmith Service	1/29/16	\$471.99	keys
Mason's			Maintenance Repairs
McGraw Hill			Books & Instructional Supplies
Message Logix, Inc.			Anonymous Alert Subscription Services
MobyMax			Student Licensing Fees
MRC Smart Technologies			Qtrly Maintenance Printers
Mynor Pinillos			Reimbursement-Instructional Supplies
MRC	1/21/16	\$24.86	Tax
Nicole Suetos			Reimbursement -Instructional Supplies
Nancy Hauer			Reimbursement-Crit Issues Conf.
Nina Van Nostrand			Reimbursement-Conference Expenses
Nexus			Smartnet Maintenance Agreement
Newegg, Inc			
NvLS			Erate Services
NWEA			Testing Fees
Office Depot			Instructional and Office Supplies
Otay Water District	1/29/16	\$378.09	Monthly Service Dec
Oriental Trading Company, Inc			Instructional supplies
P&R Paper			Instructional supplies
PAC Heating & Air			AC Repairs
Palo Sports			PE Equipment
PC Mall Gov			Server Software, Common Core
Pearson			Instructional Materials

Dehesa School District
COMMERCIAL WARRANT LISTINGS

January, 2016

Petty Cash	1/27/16	\$239.67	Reimbursement
Positive Promotions			School Supplies
Read Naturally, Inc.			Instructional Supplies
Really Good Stuff			Instructional Supplies
Renaissance Learning			Additional Subscriptions SR
Revolving Fund	1/29/16	\$1,198.53	Reimbursement Jun/July
RL Bates, DBA Al-Max			Septic Pumping Services
Roy Wheeler Auto Services			Smog Services
San Diego County Office of Education			Conference Training
San Diego County Office of Education	1/8/16	\$625.00	Staff Training
	1/28/16	\$115.00	Staff Training
San Diego FBC	1/13/16	\$704.78	Retiree Dental Premiums
	1/21/16	\$657.80	Retiree Dental Premiums
San Diego County Vector			Vector Control Program
San Diego County School Boards Asso.			Annual Membership Dues
San Joaquin County Office of Education			SIS Maintenance Agreement
Scholastic Book Club			Instructional Supplies/Books
Scholastic School Supplies			Instructional Supplies
School Services of Ca.			Conference Registration Fees
Stoneware Inc.			Technology
<u>General Fund, Other - Continued</u>			
School Outfitters			Instructional Supplies
School Specialty	1/28/16	\$225.50	Instructional Supplies
Science Olympiad			Science Olympiad
SDG & E	1/28/16	\$5,277.76	Monthly Service- December
Sheila Cochran			Reimbursement office supplies
Sheila Cochran			Mileage
Skillpath Seminars			Conference/Training
Small School District Association	1/28/16	\$1,075.00	Membership dues/Workshops
SoftChoice			MS office Licensing
Southern California Assoc Science Proff.			Workshop Fees
Southwest School & Office Supply	1/28/16	\$460.70	Instructional Supplies
Standard Stationary Supply			Office Supplies
State Water Resource Control Board	1/28/16	\$440.00	Annual Permits
Stutz, Artiano, Shinoff, Holtz			Legal Fees
Sycuan Resort	1/28/16	\$750.00	Middle School PE October
Tamara Ripke			Reimbursement-Instructional Supplies
Terminix			Quarterly Service
Time & Alarm Systems	1/28/16	\$237.50	Security system repair
Time for Kids			Instructional Supplies
Tidmore Flags			Classroom Flags
Troxell Communications			Charging Cart for IPADS
Turn Around Schools			Conference/Trainings
Tuff Shed	1/28/16	\$3,815.53	New Shed
Tyco	1/28/16	\$592.45	Quarterly alarm service charges 2/1-4/30
United Health Supplies			Health Office Supplies
US Games			PE Supplies
VEBA	1/21/16	\$2,337.75	Retiree Insurance
	1/22/16	\$2,337.75	Retiree Insurance
Waste Management			Monthly Service November

Dehesa School District
COMMERCIAL WARRANT LISTINGS

January, 2016

Waxie			Custodial Supplies
Western Environmental & Safety Tech	1/28/16	\$825.00	Certified Asbestos Consultant
Wilkinson Hadley King & Co. LLP	1/28/16	\$7,710.00	Audit Progress Billings
Witt Company			Duplo Maint.
Xerox	1/29/2016	358.99	Copier Monthly Invoice

Charter School Funding

Community Montessori			In-Lieu taxes (net of oversight)
Community Montessori			Special Education Reimbursement
Dehesa Charter School			In-Lieu Taxes (net of oversight)
Dehesa Charter School			Special Education Reimbursement
Diego Hills Charter School			In-Lieu taxes (net of oversight)
			Special Education Reimbursement
The Heights Charter School			In-Lieu Taxes (net of oversight)
The Heights Charter School			Special Education Reimbursement
Methods Charter School			Special Education Reimbursement
			In-Lieu Taxes (net of oversight)
Mosaica Charter School			In-Lieu Taxes (net of oversight)
Girard & Edwards	1/28/16	\$7,275.60	Legal Fees December

ESS - Student Care Fund

AT & T	1/29/16	\$44.45	Monthly Phone Service
Petty Cash	1/27/16	\$7.60	Monthly Phone Service
Revolving Fund			Revolving Reimbursement
Southwest School & Office Supply			ESS Office Supplies
Stringfield, Ry			Reimbursement-Eye Glasses Repair
Sysco			Food

Cafeteria Fund

Alpine Union School District	1/29/16	\$3,188.26	Contract School Lunches
Autumnne Sherman			Reimbursement-Conference Expenses
Ecolab Equipment Care			Kitchen Repair
County of San Diego			Annual Renewal Fees
Francos Pizza			Cafeteria Food
Hollandia Dairy			Cafeteria Milk
Little Caesars Pizza			Cafeteria Food
San Jose State University			Food Service Training
PUSD			Certification Class for Autumnne Sherman
SDG&E			Electric Bill
Sysco			Food

Deferred Maintenance Fund

Dehesa School District

COMMERCIAL WARRANT LISTINGS

January, 2016

Awning Products Unlimited

DFS Flooring

GEM Industrial Inc.

Janus Corporation

PAC Heating and Air Conditioning

Pacifica Glass Co

San Diego Door

South Bay Fence Co

Replace Front Walkway Awning

Carpet 3 rooms

Multi Purpose Repair

Asbestos Removal 2 classrooms

A/C Repairs

Repair Broken Window

Building/Door Repairs

Fence Repairs from Car Accident

BOARD OF EDUCATION
Kimberley Beatty
Michelle O'Connor-Ratcliff
Andrew Patapow
Charles Sellers
T.J. Zane

SUPERINTENDENT
John P. Collins, Ed.D.



STUDENT ATTENDANCE AND DISCIPLINE

Shawn M. Wirth, Ed.D.
Director

sneelywirth@powayusd.com

858-521-2840
FAX 858-485-1519

POWAY UNIFIED SCHOOL DISTRICT

DATE: January 8, 2016

TO:

Alpine Union School District	Lakeside Union School District
Bonsall Union School District	Lemon Grove School District
Borrego Springs Unified School District	Mountain Empire Unified School District
Cajon Valley Union School District	Murrieta Unified School District
Cardiff Elementary School District	National Elementary School District
Carlsbad Unified School District	Oceanside Unified School District
Chula Vista Elementary School District	Ramona Unified School District
Coronado Unified School District	Rancho Santa Fe Union School District
Dahesa Elementary School District	San Diego Unified School District
Del Mar Union School District	San Dieguito Union High School District
Encinitas Union School District	San Marcos Unified School District
Escondido Union Elementary School District	San Pasqual Union School District
Escondido Union High School District	Santee School District
Fallbrook Union Elementary School District	Solana Beach School District
Fallbrook Union High School District	South Bay Union School District
Grossmont Union High School District	Spencer Valley School District
Jamul-Dulzura Union School District	Sweetwater Union High School District
Julian Union Elementary School District	Temecula Valley Unified School District
Julian Union High School District	Vallecitos Elementary School District
La Mesa-Spring Valley School District	Valley Center – Pauma Unified
Lake Elsinore Unified School District	Vista Unified School District
	Warner Unified School District

FROM: Shawn M. Wirth, Ed.D., Director of Student Attendance and Discipline

RE: INTERDISTRICT ATTENDANCE AGREEMENT FOR 2016-2021

An Interdistrict Attendance Agreement for the 2016-2021 school years between Poway Unified School District and your district.

After your Governing Board has approved this mutual agreement, please return it to our office.

This agreement and all Interdistrict Transfer Permits for processing should be sent to:

Poway Unified School District
Student Attendance and Discipline
15250 Avenue of Science
San Diego, CA 92128

If you have any questions regarding this agreement, please contact Nancy Dannhauser at (858) 251-2842. Thank you for your assistance in this matter.

SMW/nd
Enclosure

School Districts of San Diego County
INTERDISTRICT ATTENDANCE AGREEMENT

This agreement made and entered into this 8th day of January, 20 16 by and between the Poway Unified School District of San Diego County and the Dahesa Elementary School District of San Diego County is effective only for the school year(s) 20 16 through 20 21 (up to 5 years) and neither party is bound by any of the covenants herein contained after the expiration of said school year.

The above mentioned parties mutually agree as follows:

1. Each of the districts will accept insofar as facilities permit, students who are residents of the other said district who have proper permits for attendance from the district superintendent or his designee of the school district of residence who are eligible to attend the classes of the schools operated by the district of attendance, and who are acceptable to said district of attendance.
2. The respective school districts will furnish the said pupils the same advantages, supplies, and regular instructional services as are furnished to the pupils in attendance at their respective schools, exclusive of transportation to and from said schools unless special arrangements are previously agreed upon.
3. In accordance with Education Code Section 46607, the attendance of said pupils shall be credited as follows (check appropriate boxes):
 - The attendance shall be credited to the district of attendance with the district of attendance assuming all costs of education unless other arrangements are jointly agreed upon.
 - Districts with 25 percent or more reduction in PL 81-874 funds as a result of interdistrict attendance: The attendance shall be credited to the district of residence with tuition — not to exceed the actual cost per ADA for the grade level or program less any income, other than tuition, received by the district of attendance on account of such attendance — to be paid to the district of attendance.
 - Consortium of School Districts Operating Adult Programs: The attendance may be credited on the basis of the district of residence with interdistrict tuition paid to the district of attendance as agreed to by the participating districts.
4. Final payment, if any, to be made to the district no later than August 31, after the close of the fiscal year.

CONDITIONS

1. As per district policy or regulations the terms of revocation of student interdistrict contract are as follows:

<input checked="" type="checkbox"/> Discipline <input checked="" type="checkbox"/> Attendance <input checked="" type="checkbox"/> Academics	As per district policy or regulations the terms of revocation of student interdistrict contract are as follows: <input type="checkbox"/> Discipline <input type="checkbox"/> Attendance <input type="checkbox"/> Academics
---	---
2. Additional conditions (optional) Both districts must agree
 - Partial agreements to the end of the year
 - Locations of the school site, once admitted is at the discretion of the receiving district.
 - Other, specify _____

APPEAL PROCESS

DISTRICT APPEAL PROCESS AS FOLLOWS:

1. Director, Student Attendance & Discipline
2. Executive Director, Student Support Services
3. Associate Superintendent

DISTRICT APPEAL PROCESS AS FOLLOWS:

1. _____
2. _____
3. _____

The application deadline of January 1 has been waived Yes No

The application deadline of January 1 has been waived Yes No

Signature 
 Title Director, Student Attendance and Discipline

SIGNATURES

Signature _____
 Title _____

Approved by the Governing Board on:
 Date _____

Approved by the Governing Board on:
 Date _____

District schools/programs known to be impacted at the time of this agreement:

District schools/programs known to be impacted at the time of this agreement:

IN WITNESS WHEREOF, the governing boards of said districts have approved this agreement on the dates indicated above and authorized their representatives to sign in their behalf.

Poway Unified School District

Dahesa Elementary School District

The canary copy of this agreement should be filed with the County Office ONLY if tuition is to be paid by a San Diego County school district to the district of attendance.

Please Deliver to:

DEHESA SCHOOL DISTRICT
SHEILA COCHRAN, ADMINISTRATIVE SECRETARY, 6194442105

VIP# 60 003 236 920 16

ID#
615856

Communication Skills for Women

A one-day CareerTrack seminar

What makes you clam up, shut down or fall apart?

- What kind of impression do you make on people?
- Do you face tough situations with composure and confidence?
- Are you gaining visibility and getting rewarded in your job?

Communication Skills for Women is a one-day seminar designed to help you communicate more confidently and persuasively. This empowering day of training reflects the attitude, style and professionalism of today's most powerful women, and teaches you how to get better results with *all* the people in your life.

Spend a day looking at how you interact with others, and you'll discover simple yet profound changes you can make to add impact to your communication.

4 ways you'll benefit from this seminar:

- 1 You'll learn how to influence people.
- 2 You'll stay cool even when you've reached your boiling point.
- 3 You'll come across more powerfully in meetings and presentations.
- 4 You'll know how to handle difficult people and situations.

Don't worry! You won't be singled out or asked to speak in front of the group. This seminar is a supportive, empowering and highly enjoyable day.

You can become a more confident and composed communicator — enroll today!

100% Satisfaction Guarantee!

▶ Enroll today at www.careertrack.com

▶ Or to enroll by phone, call 1-800-897-5003

Enter your ZIP Code Or Event # in the

*For quick enrollment, be sure to have your VIP# and Circle ID# ready when registering.

"Find a Seminar" blue bar on careertrack.com!

COMING TO YOUR AREA:

Visit www.careertrack.com for a full schedule

 **San Diego, CA - Feb. 23**
Event #178386
Mission Valley Resort
875 Hotel Circle S

Palm Springs, CA - Feb. 22
Event #178385
Hyatt Palm Springs
285 N Palm Canyon Dr

Santa Ana, CA - Feb. 10
Event #178382
Holiday Inn Orange County Airport
2726 S Grand Ave

Long Beach, CA - Feb. 24
Event #178387
Best Western Golden Sails
6285 E Pacific Coast Hwy

One day, 9 a.m. to 4 p.m.

\$49

(includes course book)

Group Discount:

\$44 per person for groups of 5 or more

Presented by:

Divisions of PARK University Enterprises, Inc.

P.O. Box 219468

Kansas City, MO 64121-9468

1-800-897-5003

You have received this announcement because your organization is a valued customer of Fred Pryor Seminars or CareerTrack (divisions of PARK University Enterprises, Inc.). If you do not want to receive fax offers, simply call toll-free 1-877-500-1044 and provide the fax number you wish to remove or check the box to the left and fax this page to 1-800-905-8440. We will remove the provided fax number within 48 hours. (According to FCC regulations, our failure to comply within 30 days is unlawful.)

1/20/16

Dear SHEILA,

Thank you for enrolling for COMMUNICATION SKILLS FOR WOMEN. We appreciate your business and are excited you have chosen us as your business skills training provider.

****Payment is due before you may attend the seminar.**** If you would like to pay by credit card, please call 800-556-3012. Please mail checks or process ACH payments no less than 7 business days prior to the seminar to allow for processing time.

Please review the seminar and attendee information listed below and contact us toll-free at 800-556-3012 if you have any questions. If you are unable to attend, you may send a substitute from your organization or transfer your registration to another seminar.

Thank you again for choosing us as your training provider. Enjoy your seminar!

1 Day Seminar

Program:

HW/COMMUNICATION SKILLS FOR WOMEN
 Seminar Date: **Tuesday February 23, 2016**
 Check-in: **BEGINS AT 8:30 AM**
 Seminar Time: **9:00 AM 4:00 PM**
 Seminar Location:

MS SHEILA COCHRAN
DEHESA SCHOOL DISTRICT

Mission Valley Resort
875 Hotel Circle S
San Diego, CA 92108
619 298 8281

ATTENDEE: MS SHEILA COCHRAN

THIS IS YOUR ORIGINAL INVOICE

(Forward to Your Accounts Payable Dept.)

Attendee Name **MS SHEILA COCHRAN**
 Customer # **25315588** Order #: **1-008001335**
 Your PO# **PO 6735** Federal ID# **43-1830400**
 Invoice Date **01/20/2016** Invoice #: **19104862**

Program **HW/COMMUNICATION SKILLS FOR WOMEN**

Seminar Date **Tuesday February 23, 2016**
 Seminar Location **Mission Valley Resort**
875 Hotel Circle S
San Diego, CA 92108

Payment is due upon receipt of this invoice.

Tuition: **49.00** Amount Paid: **.00**
 Tax: **.00** Total Amount Due: **49.00**

REMITTANCE STUB

(Payment is due upon receipt of this invoice. Please return this remittance stub with your payment.)

Invoice #: **19104862** Tuition: **49.00**
 Customer #: **25315588** Tax: **.00**
 Event #: **178386** Amount Paid: **.00**
2330085 02/23/2016 Total Amount Due: **49.00**

Method of Payment:

Check # _____

Visa MC
 AMEX Discover

Exp Date _____

Please submit payment to:

CareerTrack

PO Box 219468
Kansas City, MO 64121-9468

Card # _____

Cardholder Signature _____

Tax Exempt #: _____

(Please attach a copy of your Tax Exempt Certificate for payment processing if applicable.)



925 L Street, Suite 1200
Sacramento, CA 95814

Phone (916) 662-7213

Fax (916) 443-7468

Invoice

Date	Invoice #
1/14/2016	15-001557

Bill To
Dehesa School District 4612 Dehesa Road El Cajon, CA 92019

			County
	P.O. Number	Terms	Due Date
	6731		3/8/2016

Item Code	Description	Price Each	Amount
Annual Conf. Registr...	33rd Annual Spring Conference Registration - Attendee - Nancy Hauer SSDA/ACSA Annual Spring Conference - March 9-11, 2016 Trade Show Dates: March 9-10, 2016 McClellan Conference Center 5411 Luce Avenue McClellan, CA 95652 Hotel Accommodations at The Lions Gate Hotel: Reduced room rates from \$95.00-\$119.00 per night, please call (916) 643-6222 or (866) 258-5651 and mention you are with Small School Districts' Association (Group Code SSDA16) (cutoff date for the reduced room rates is February 16, 2016). Shuttle service to and from the Sacramento Airport provided by The Lions Gate Hotel ~ please contact (916) 643-6222 to request service.	475.00	475.00

<p>If you have any questions or concerns please contact Shelly Tillery at (916) 662-7213 or via e-mail at shelly@ssda.org.</p> <p>Make all checks payable to Small School Districts' Association</p> <p>THANK YOU FOR YOUR BUSINESS!</p>	Total	\$475.00
	Payments/Credits	\$0.00
	Balance Due	\$475.00

All credit card purchases will incur a 3% processing fee.
Please remit one copy of this invoice with payment. Thank you.

Attention Private Firms:

In compliance with the Omnibus Budget Reconciliation Act of 1993, you may deduct 84% of your current Membership Dues as a business expense. Further information regarding this law should be obtained from your tax advisor.



SSDA and ACSA Present Their:
33rd Annual Spring Conference Registration Form
March 9-11, 2016
McClellan Conference Center
5411 Luce Avenue, McClellan, CA 95652



Name Nancy Hauer Title Superintendent

Please print your name as you would like it to appear on your name badge - Please complete a registration form for each attendee.

District/Company Dehesa School Dist School Site Dehesa School

City El Cajon Zip 92019 (IF APPLICABLE)

Phone (619) 444-2161 Fax (619) 444-2105

E-mail Address nancy.hauer@dehesasd.net

REGISTER TODAY!

**EARLY BIRD discount
through December 31, 2015**

2016 ANNUAL SPRING CONFERENCE DISTRICT/COE REGISTRATION RATES:

**Spring Registration Fees Include: Choice of Three Wednesday Pre-Conferences,
General Sessions, Workshops, Receptions, Meals and much more!**

	Membership Package Plan		Members		Non-Members Registration Fee
	Early Bird Through Dec. 31	Beginning Jan. 1	Early Bird Through Dec. 31	Beginning Jan. 1	
1 st Attendee	No Charge	No Charge	\$428	\$475	\$630
2 nd Attendee	\$383	\$425	\$383	\$425	\$630
3 rd Attendee	\$338	\$375	\$338	\$375	\$630
4 th Attendee	\$293	\$325	\$293	\$325	\$630
5 th Attendee	FREE	FREE	FREE	FREE	\$630
6 th Attendee	\$293	\$325	\$293	\$325	\$630

Retired Superintendent \$275 ~ \$248

SEND YOUR REGISTRATION VIA:

MAIL: Small School Districts' Association
925 L Street, Suite 1200
Sacramento, CA 95814

FAX: (916) 443-7468

EMAIL: shelly@ssda.org

One-Day Rates
Can't attend the entire conference?
Just coming for a day?

	Members	Non-Member
Wednesday, March 9, 2016:	\$150	\$300
Thursday, March 10, 2016:	\$275	\$550
Friday, March 11, 2016:	\$150	\$300
Meal or Reception Only:	\$ 45	\$ 90

CANCELLATION POLICY - Cancellations must be received in writing

By December 31, 2015.....Full Refund
 Between January 1, 2016 and February 26, 2016 \$100.00 Cancellation Fee
 Beginning February 27, 2016..... No Refund

Notice of cancellation must be written and sent to:
 SSDA Annual Conference - Cancellations
 925 L Street, Suite 1200, Sacramento, CA 95814
 Fax: (916) 443-7468 or Email: shelly@ssda.org

P.O #: 6731 Credit Card: Visa MasterCard AMEX
 Billable Amount: \$ _____ Full Conference One-Day Rate Two-Day Rate
 Credit Card #: _____ Exp.: _____
 Billing Address: _____
 Date: _____ Signature: _____
 Name as it appears on card: _____

3% credit card processing fee will be applied when paying via credit card

HOTEL ACCOMMODATIONS

The Lions Gate Hotel: Reduced room rates from \$95.00-\$119.00 per night, please call (916) 643-6222 or (866) 258-5651 and mention you are with Small School Districts' Association (Group Code **SSDA16**) (cutoff date for the reduced room rates is **Tuesday, February 16, 2016**). Shuttle service to and from the Sacramento Airport provided by The Lions Gate Hotel - please contact (916) 643-6222 to request service.



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Randolph E. Ward, Ed.D., Superintendent of Schools

January 19, 2016

Ms. Nancy Hauer
Superintendent
Dehesa Elementary School District
4612 Dehesa Rd.
El Cajon, CA 92019-2922

Re: 2015-16 First Interim Report

Dear Ms. Hauer:

Our office has completed its review of your First Interim Report (SACS Form 01I) in compliance with the provisions of Education Code Section 42130 et seq. The district has submitted a positive certification, which means that the district will meet its financial obligations for the current fiscal year and subsequent two years.

The district's First Interim Report has been analyzed in the context of the 2015-16 State Budget Act. All of the data submitted by the district has been analyzed and appears to adequately reflect the financial status of your district as of October 31, 2015.

In accordance with the provisions of Education Code Section 42131, the County Superintendent of Schools will inform the California Department of Education that your district submitted a positive certification and we concur with this certification at this time.

Financial Status in 2015-16

Reserve for Economic Uncertainties

The state requires the district to maintain a Reserve for Economic Uncertainties equal to 5% of expenditures. The district projects that it will meet this requirement in 2015-16.

No Deficit Spending

We note that the district projects that it will be able to meet 2015-16 operating expenses with current year revenue.

STRS On-Behalf Pension Contributions

With the implementation of Statement No. 68 of the Governmental Accounting Standards Board (GASB 68), *Accounting and Financial Reporting for Pensions*, came the necessity to record the STRS On-Behalf pension contributions in the financial reports. We recommend that the district incorporate the required entries in the Second

Interim Report using Resource 7690. Please note that the STRS On-Behalf entries will impact the district's minimum reserve calculation, as well as the special education maintenance of effort and the routine restricted maintenance contribution.

Salary and Expenditure Increases- Not Yet Settled

Before considering salary, benefit, or other expenditure increases for 2015-16, the district should ensure that the costs will be supported by ongoing revenue to avoid creating or exacerbating structural deficits. The district should also take into account projected deficit spending and unrestricted reserve levels. We also recommend that the district protect its future financial integrity by assuring a minimum of reserves (including adequate reserves for contingencies) for at least the following two years of operation.

Fiscal Status in Future Years

Multi-Year Projection

The district's multi-year projection incorporates the following key assumptions:

- LCFF Gap funding rate estimated at 35.55% for 2016-17 and 35.11% for 2017-18;
- LCFF ADA of 172.09 for 2016-17 and 172.09 for 2017-18;
- Unduplicated pupil count percentage of enrollment at 57.60% for 2016-17 and at 60.11% for 2017-18;
- STRS contribution will increase to 12.58% in 2016-17 and 14.43% in 2017-18; and
- PERS contribution will increase to 13.05% in 2016-17 and 16.60% in 2017-18.

We have reviewed the district's assumptions for the multi-year projection and they appear to be reasonable. Based upon these assumptions, the District will meet the required reserve percentage.

Other Issues

Charter Schools

As required by Education Code 47604.33, our office has received a First Interim Report(s) from The Heights Charter, Community Montessori Charter, Dehesa Charter, Diego Hills Charter, Monsaica Online Academy of Southern California, Method Schools, and Inspire Charter schools.

As a charter school sponsor, the district maintains fiscal oversight responsibilities, particularly in the key areas of accounting, attendance accounting, budgeting, and payroll. As part of this oversight, sponsoring school districts are also responsible for reviewing charter financial reports, including interim reports. Should any adverse circumstances arise related to the district's charter school responsibilities that would negatively impact the financial condition of the district, please notify this office as soon as possible.

Conclusion

We appreciate the District's efforts to ensure fiscal solvency. Should any adverse circumstances arise which would negatively impact the financial condition of the district, please notify this office as soon as possible.

If you have any questions concerning this review, please feel free to call me at (858) 292-3537 or Andi Loree, Consultant, Business Advisory Services at (858) 292-3660.

Sincerely,



Brent Watson
Executive Director
District Financial Services

BW: AL: sr

cc: Cynthia White, Board President, Dehesa School District
Lori Wigg, Business Manager, Dehesa School District



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

January 14, 2016

Dear County and District Superintendents and Charter School Administrators:

EVERY STUDENT SUCCEEDS ACT

The purpose of this letter is to update you on the newly enacted Every Student Succeeds Act (ESSA) and share what is ahead in the transition to a new state accountability system. The new federal law provides states with more flexibility to design accountability and systems of support that will be easier to align with current California reforms, such as the Local Control Funding Formula (LCFF) and Local Control and Accountability Plans (LCAPs).

Title I Assessment

In general, ESSA did not change assessment requirements. All states accepting Title I federal funds for use by LEAs must assess pupils as follows:

- Reading/language arts and mathematics – assess annually in each of grades three through eight and once in grade nine, ten, eleven, or twelve.
- Science – assess once during each of three specified grade spans: grades three through five, six through nine, and ten through twelve.
- English language proficiency – assess ELs annually in each of grades kindergarten through grade twelve.

Title I Accountability

Most of the new accountability provisions of the ESSA will not take effect until the 2017–18 school year. For 2015–16 and 2016–17, schools and districts that were identified for Title I Program Improvement (PI) are obligated to continue with their improvement plan activities, such as Supplemental Education Services (SES). The California State Board of Education (SBE) has approved the submission of a waiver to the U.S. Department of Education (ED) that, if approved, would relieve local educational agencies (LEAs) from the obligation to provide SES.

Title II Professional Development

Provisions under the ESSA will take effect the beginning of the 2017–18 school year when a new State Plan is approved by the ED. Until then, all Title II, Part A-related activities and requirements—including Highly Qualified Teacher requirements; federal program monitoring; and the implementation of the Compliance Monitoring, Interventions, and Sanctions Program—will remain in effect.

Title III English Learners and Immigrant Students

To restate, most of the new accountability provisions of the ESSA will not take effect until the 2017–18 school year. For 2015–16 and 2016–17, LEAs will maintain their current Title III Improvement status. In the future, federal accountability for ELs will be part of Title I accountability. Although there will be no new AMAO determinations, LEAs will be expected to continue to implement the 2014–15 corrective measures. Parents must continue to be notified of the accountability status.

Title IV 21st Century Schools

ESSA consolidates grant funding streams across Titles to create a larger Student Support and Academic Enrichment Grant Program. The move was an effort by Congress to lend more flexibility to LEAs by expanding the allowable uses of grant funds. There are a number of programs that retain their stand-alone funding stream, including the 21st Century Community Learning Centers, Charter Schools Grant, Magnet Schools Grant, Promise Neighborhoods, and JAVITS. The Advanced Placement (AP) Test Fee program was not preserved in its entirety. States will, in the 2017 testing cycle, be authorized to allow LEAs, at their discretion, to use their Title IV Student Support and Academic Enrichment grant funds to reimburse low-income students for AP/International Baccalaureate (IB) exam fees. More detailed information about AP test fee flexibility is expected to be available following the publication of forthcoming federal regulations.

Local Control Funding Formula and Local Control and Accountability Plans

- In response to requests from the field, no changes will be made to the LCAP template for the 2016–17 school year. However, the SBE and California Department of Education (CDE) continue to gather feedback with the goal of addressing ongoing concerns about the LCAP length and its complexity in the future.

- The SBE and CDE continue to highlight examples of LEAs that are synthesizing LCAP content through the use of executive summaries. These examples and other resources to support districts with the implementation of the LCFF and LCAP have been added to the CDE Web site. Resources include:
 - Questions and Answers to Commonly Asked LCFF Questions such as spending on state priorities <http://www.cde.ca.gov/fq/aa/lc/lcfffaq.asp>
 - Electronic LCAP and Annual Update Template <http://www.cde.ca.gov/fq/aa/lc/>
 - LCFF Funding Snapshot <http://ias.cde.ca.gov/lcffsnapshot/lcff.aspx>
- To assist LEAs in evaluating strengths, weaknesses, and areas needing improvement, evaluation rubrics are being developed and tested among more than 30 LEAs. As described in state law, evaluation rubrics will also be used by county offices of education and the state department of education to provide technical assistance, and by the newly established California Collaborative for Educational Excellence to evaluate the need for intervention as a part of the new accountability system.

We look forward to learning more about the system changes underway at the local level, and how the new federal law will support California's ongoing efforts toward greater local accountability and improved student outcomes. Federal regulations are now being developed and California has submitted several recommendations that emphasize the importance of flexibility for how states implement accountability and systems of assistance.

If you have any questions regarding this letter, please contact:

Title I Assessment: Jessica Barr, Administrator, Assessment Development and Administration Division, by phone at 916-319-0803 or by email at jbarr@cde.ca.gov.

Title I Accountability: Jenny Singh, Administrator, Academic Accountability Unit, by phone at 916-319-0437 or by e-mail at jsingh@cde.ca.gov.

Title II Professional Development: Barbara Murchison, Administrator, Educator Excellence Office, by phone at 916 319-0387 or by e-mail at bmurchison@cde.ca.gov.

Title III English Learners: Elena Fajardo, Administrator, Language Policy and Leadership Office, by phone at 916-319-0247 or by e-mail at efajardo@cde.ca.gov.

January 14, 2016
Page 4

Title III Accountability: Jonathan Isler, Administrator, Data Visualization Reporting Office, by phone at 916-319-0306 or by email at jisler@cde.ca.gov.

Title IV 21st Century Schools: John Hooper, Federal Policy Liaison, by phone at 916-319-0650 or by e-mail at jhooper@cde.ca.gov.

Local Control and Accountability Plans: Jeff Breshears, Director, Local Agency Systems Support, by phone at 916-319-0303 or by e-mail at jbreshears@CDE.ca.gov.

Sincerely,

A handwritten signature in black ink that reads "Tom Torlakson". The signature is written in a cursive style with a large, sweeping initial "T".

Tom Torlakson

TT:ka

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg
Business Manager

Subject: Monthly Budget Update

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

At the October 20, 2011 Board Meeting, Members were asked about their preferences for monthly budget updates. Consensus was that a statement of fund balances and clear, concise updates on key issues would be preferred during months falling in-between major reports.

Report:

Attached is a summary of fund balances (cash in County Treasury) along with a listing of construction expenditures for the school construction project.

Financial Impact:

NA – For Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

NA – For Informational Purposes Only

Agenda Item #: VI.B.1

Dehesa School District

Cash Balances

(Cash in County Treasury as of February 2, 2016)

FUND	DESCRIPTION	BALANCE
01-00	GENERAL FUND	\$933,679
09-00	CHARTER SCHOOLS SPECIAL REVENUE FUND	\$128,128
12-06	CHILD DEVELOPMENT FUND	\$6,118
13-00	CAFETERIA SPECIAL REVENUE FUND	\$6,575
14-00	DEFERRED MAINTENANCE FUND	\$106,763
17-42	SPECIAL RESOURCE FUND (CHARTER OVERSIGHT)	\$478,131
20-00	SPECIAL RESERVE OPEB/RETIREE BENEFITS FUND	\$67,788
21-39	BUILDING FUND	\$1,090,301
25-19	CAPITAL FACILITIES/SB2068 FUND	\$632,890
40-00	SPECIAL RESERVES/CAPITAL PROJECTS	\$7,451

Please note that cash balances in the General Fund fluctuate on a regular basis. This is a normal feature of the fluid budget/accounting process.

Dehesa School District
Building Fund 21-39

2/3/2016

Date			Expenditure
7/1/2015	Beginning Balance		\$2,979,686.49
	StormWater Reimb		\$559.00
	Interest (Q1&Q2)		\$6,989.42
Total			\$2,987,234.91
Payment Date	Service Provider	Services Performed	Amount
7/29/2015	Sprotte Watson Architects	Architect Fees	\$3,837.68
8/20/2015	LL Hendrix	DSA Inspector Fees	\$5,103.00
8/21/2015	Best Best & Krieger	Legal School Facilities Project	\$2,989.47
8/24/2015	Sprotte Watson Architects	Architect Fees	\$9,275.31
8/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$150,000.00
9/1/2015	LL Hendrix	DSA Inspector Fees	\$8,343.00
9/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$150,000.00
9/24/2015	Sprotte Watson Architects	Architect Fees	\$1,976.47
9/30/2015	LL Hendrix	DSA Inspector Fees	\$12,960.00
9/30/2015	Southern CA Soils and Testing	Construction Testing	\$22,098.50
9/30/2015	Best Best & Krieger	Legal School Facilities Project	\$5,975.91
11/5/2015	Southern CA Soils and Testing	Construction Testing	\$11,796.00
11/6/2015	LL Hendrix	DSA Inspector Fees	\$14,256.00
11/6/2015	Sprotte Watson Architects	Architect Fees	\$10,342.65
11/13/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$1,050,000.00
11/30/2015	Best Best & Krieger	Legal School Facilities Project	\$11,053.41
12/11/2015	Sprotte Watson Architects	Architect Fees	\$7,076.55
12/11/2015	LL Hendrix	DSA Inspector Fees	\$11,471.00
12/11/2016	Southern CA Soils and Testing	Construction Testing	\$1,158.00
12/16/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$150,000.00
12/17/2015	Best Best & Krieger	Legal School Facilities Project	\$3,518.22
12/17/2015	WorldBridge Technologies	Phone & Data Installation	\$21,755.00
12/29/2015	Pathway Communications	Technology Cabling & Infrastructure	\$18,896.26
12/30/2015	Southern CA Soils and Testing	Construction Testing	\$1,366.75
12/30/2015	Sprotte Watson Architects	Architect Fees	\$3,266.10
12/30/2015	Western Environmental	Asbestos Testing-Kinder Roof	\$750.00
1/4/2016	LL Hendrix	DSA Inspector Fees	\$14,175.00
1/4/2016	Sprotte Watson Architects	Architect Fees	\$3,810.45
1/27/2016	West Coast Air	Construction Contract-Lease-Lease Back	\$150,000.00
1/28/2016	Southern CA Soils and Testing	Construction Testing	\$2,460.50
1/28/2016	WorldBridge Technologies	Phone & Data Installation	\$1,990.38
1/29/2016	Best Best & Krieger	Legal School Facilities Project	\$6,342.30
1/29/2016	LL Hendrix	DSA Inspector Fees	\$10,890.00
TOTAL CURRENT YEAR EXPENSES			\$1,878,933.91
TOTAL FUNDS AVAILABLE AS OF 1/4/16			\$1,108,301.00
Prior Year Project Expenditures			
7/24/2013	Dalescott	GO Bond Continuing Disclosure Annual Report	\$4,511.31

Dehesa School District
Building Fund 21-39

2/3/2016

9/10/2013	Best Best & Krieger	Legal School Facilities Project	\$1,671.70
9/9/2013	Sprotte Watson Architects	Feasibility 100% complete, Schematic Design 50% Complete	\$36,937.50
10/24/2013	Sprotte Watson Architects	Schematic Design 85% Complete	\$8,618.75
11/5/2013	Sprotte Watson Architects	Reimbursable items, printing and reproduction	\$555.66
11/6/2013	Sprotte Watson Architects	Architectural Fee	\$3,693.75
2/19/2014	Best Best & Krieger	Lease, Leaseback Attorneys	\$1,363.34
2/19/2014	Sprotte Watson Architects	Architectural Fee	\$33,243.75
2/19/2014	Sprotte Watson Architects	Reimburse for California Geological Survey	\$3,600.00
2/19/2014	Sprotte Watson Architects	Architectural Fee	\$96,037.50
2/19/2014	Division of State Architect	Project Submission	\$39,124.82
3/3/2014	Southern California Soil & Testing	Soil Testing	\$12,707.65
3/18/2014	Best Best & Krieger	Legal School Facilities Project	\$3,078.50
3/31/2014	Sprotte Watson Architects	Construction Documents 70%	\$99,731.25
4/17/2014	Sprotte Watson Architects	Engineering	\$4,075.60
4/17/2014	Sprotte Watson Architects	Construction Documents 85%	\$33,243.75
4/24/2014	Standard & Poors Ratings Services	Bond Rating	\$9,500.00
4/24/2014	Best Best & Krieger	Legal School Facilities Project	\$1,693.42
5/12/2014	Sprotte Watson Architects	Construction Documents 90%	\$11,081.25
5/19/2014	Best Best & Krieger	Legal School Facilities Project	\$352.50
7/18/2014	Best Best & Krieger	Legal School Facilities Project	\$70.50
7/7/2014	Sprotte Watson Architects	Construction Documents	\$11,165.08
7/11/2014	Sprotte Watson Architects	Construction Documents	\$11,130.64
9/12/2014	Dalescott	Continuing Disclosure Fee	\$4,500.00
9/22/2014	Best Best & Krieger	Legal School Facilities Project	\$3,451.00
7/18/2014	SDG&E	Design & Engineering Fee	\$2,551.00
11/16/2014	Best Best & Krieger	Legal School Facilities Project	\$3,374.49
12/10/2014	Sprotte Watson Architects	Construction Documents 100%	\$16,734.95
1/22/2015	Southern CA Soils and Testing	Soils testing and Report Review	\$420.00
1/26/2015	Sprotte Watson Architects	Architect Fees	\$4,560.55
2/17/2015	Sprotte Watson Architects	Architect Fees	\$13,331.21
2/18/2015	Sprotte Watson Architects	Architect Fees	\$12,986.41
2/20/2015	West Coast Air	Pre-Construction Services	\$30,000.00
2/26/2015	State Water Resources Board	Storm Fee Permit	\$559.00
3/23/2015	Best Best & Krieger	Legal School Facilities Project	\$5,093.20
3/23/2015	Union Tribune	Advertising Fee-Notice to Bidders	\$1,136.40
3/23/2015	Wilkinson, Hadley & King, LLP	Annual Bond Fund Audit Fee	\$3,200.00
3/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$139,253.00
4/2/2015	LL Hendrix	DSA Inspector Fees	\$2,430.00
4/27/2015	Sprotte Watson Architects	Architect Fees	\$1,880.19
4/28/2015	Dalescott	Bond Disclosures	\$4,850.00
4/30/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$211,575.00
5/4/2015	LL Hendrix	DSA Inspector Fees	\$3,880.00
5/26/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$559,456.00
5/26/2015	Best Best & Krieger	Legal School Facilities Project	\$4,030.53
5/26/2015	Sprotte Watson Architects	Architect Fees	\$7,748.70
6/3/2015	LL Hendrix	DSA Inspector Fees	\$9,122.00
6/4/2015	Sprotte Watson Architects	Architect Fees	\$7,988.28
6/25/2015	Revolving Cash	Storm Fee Permit	\$559.00

Dehesa School District
Building Fund 21-39

2/3/2016

6/26/2015	Southern CA Soils and Testing	Soils testing	\$14,915.50
7/9/2015	LL Hendrix	DSA Inspector Fees	\$8,586.00
7/9/2015	Best Best & Krieger	Legal School Facilities Project	\$833.00
7/15/2015	West Coast Air	Construction Contract-Lease-Lease Back	\$150,000.00
7/29/2015	Southern CA Soils and Testing	Construction Testing	\$13,506.50
7/29/2015	Best Best & Krieger	Legal School Facilities Project	\$6,480.80
Total Prior Year Expenditures			\$1,676,180.93
TOTAL EXPENDITURES-All Fiscal Years			\$3,555,114.84

Dehesa School District
Capital Facilities Funds 25-19

2/3/2016

Date		Amount	
7/1/2015	Beginning Fund Balance	\$477,352.93	
	Interest (Q1&2)	\$1,378.83	
	Developer Fees	\$166,667.34	
	Collections from Negotiated Agreements		
Total		\$645,399.10	
Payment Date	Service Provider	Services Performed	Amount
8/25/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2015	\$3,069.02
9/23/2015	G Wayne Oetken & Assoc	Consulting Services-Final Payment, Funding application Contract	\$4,800.00
9/30/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2015	\$1,562.12
11/2/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2015	\$3,077.65
TOTAL CURRENT YEAR EXPENSES			\$12,508.79
TOTAL FUNDS AVAILABLE AS OF 1/4/16			\$632,890.31

Prior Year Project Expenditures			
9/8/2011	Apple Computers		\$34,216.51
9/30/2011	G Wayne Oetken & Assoc		\$5,023.31
11/7/2011	G Wayne Oetken & Assoc		\$63.70
11/18/2011	G Wayne Oetken & Assoc		\$1,507.96
1/12/2012	Apple Computers	Reverse Payment	-\$1,763.82
1/23/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 2) Schematic Drawing & Cost Analysis	\$6,000.00
3/8/2012	Sprotte Watson Architects		\$3,200.00
3/8/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (25% of total cost)	\$3,058.85
3/8/2012	Cherry Engineering	Engineering Services for Schematic Drawings	\$5,300.00
3/21/2012	G Wayne Oetken & Assoc	Reimbursement for expenses (Sacramento Trip OPSC)	\$579.23
3/21/2012	G Wayne Oetken & Assoc	Coordination of Schematic Drawings (Completion of Agreement 2)	\$5,200.00
3/21/2012	G Wayne Oetken & Assoc	Analysis of State School Building Program Eligibility (Comp of Agree 1)	\$1,500.00
4/6/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (Final Pmt)	\$3,200.00
4/30/2012	G Wayne Oetken & Assoc	Expenses	\$80.48
6/22/2012	ESFG		\$616.40
7/13/2012	G Wayne Oetken & Assoc	Retainer Fee/State School Building Program (Agreement 3)	\$5,000.00
7/13/2012	Standard and Poors	Bond Rating	\$7,900.00
7/20/2012	Sprotte Watson Architects	Reimburse for Expenditures	\$234.25
7/20/2012	Standard and Poors	Partial Reimbursement of Rating Fees	-\$5,080.72
8/10/2012	Raceway		\$4,375.00
8/24/2012	Raceway		\$9,263.25
8/24/2012	Raceway		\$12,285.33
8/24/2012	Sprotte Watson Architects		\$3,200.00
9/27/2012	Raceway		\$2,050.00
9/28/2012	Sprotte Watson Architects	Fees/Schematic Design Study	\$2,560.00
10/11/2012	RCF, 8-27-12 Meter Panel		\$2,493.59
10/19/2012	SD County Registrar of Voters	Election Costs for Prop D	\$896.00
10/27/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 4) RFQ Process	\$3,200.00
11/19/2012	Sprotte Watson Architects	Architectural Fees	\$640.00
12/7/2012	G Wayne Oetken & Assoc	Completion of Relief Grant Eligibility Form	\$5,000.00

Dehesa School District
Capital Facilities Funds 25-19

2/3/2016

4/26/2013	County of San Diego	Warrant misfiled, description pending	\$4,869.00
6/14/2013	Sprotte Watson Architects	Geotechnical Engineering Services	\$4,576.40
6/25/2013	EFSG		\$576.20
6/30/2013	G Wayne Oetken & Assoc	Completion of RFQ Process	\$3,200.00
6/30/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	\$5,085.41
8/7/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July	\$4,519.21
9/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August	\$4,637.93
10/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September	\$4,500.00
10/24/2013	Sprotte Watson Architects	Locate stake and evaluate levels of existing septic system	\$2,000.00
11/8/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October	\$4,500.00
12/5/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November	\$4,500.00
12/16/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December	\$4,500.00
2/19/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January	\$4,552.08
3/10/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February	\$4,583.44
4/8/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March	\$4,552.08
5/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April	\$4,515.12
7/11/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	\$4,515.12
8/14/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2014	\$4,606.56
9/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2014	\$4,641.12
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2014	\$4,843.93
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October 2014	\$4,591.84
12/22/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November 2014	\$1,552.64
2/9/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December 2014	\$4,573.92
3/23/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February 2015	\$4,544.85
3/27/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January 2015	\$3,067.85
4/15/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March 2015	\$4,622.51
5/6/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April 2015	\$3,192.67
6/3/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, May 2015	\$3,079.95
7/10/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June 2015	\$3,022.43
Total Prior Year Expenditures			\$238,321.58
TOTAL EXPENDITURES-All Fiscal Years			\$250,830.37

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Dehesa School Enrollment
as January 14, 2016

Meeting Date: Feb 11 2016

- Action
- First Reading
- Information
- Presentation
- Public Hearing
- Roll Call Vote Required
- Discussion

End-of-the-Year Enrollment

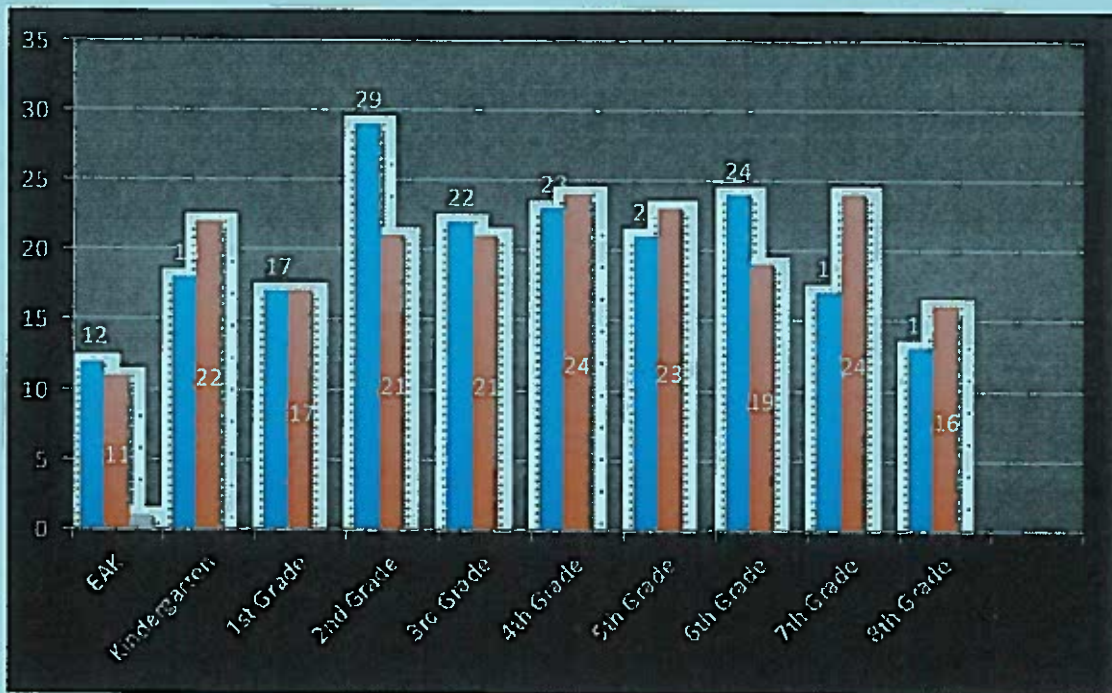
By Grade Level

EAK.....	12
Kindergarten	18
1st Grade	17
2nd Grade	29
3rd Grade	22
4th Grade	23
5th Grade	21
6th Grade	24
7th	17
8th.....	13
196	

2015-2016 Enrollment

By Grade Level

EAK	11
Kindergarten	22
1st Grade	17
2nd Grade.....	21
3rd Grade	21
4th Grade.....	24
5th Grade.....	23
6th Grade.....	19
7th.....	24
8th.....	16
198	



DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Statement of Economic Interest – Form 700 filing

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Annual filing of 700 forms is required for public officials to ensure no financial conflicts of interests occur. This is for the period of January 1, 2015 through December 31, 2015. For your convenience, a form, patterned after your last year's report has been created. Forms will be distributed at the meeting for your perusal. If correct, you may sign at that time or take it home and make changes. Also included is information if you would like to go on line and submit the form as well as what needs to be reported.

All forms must be submitted together, by the district, and received by the Clerk of the County Board of Supervisors no later than April 1, 2016.

Report: None

Financial Impact: None

Student Impact: None

Agenda Item #: VI.B.5

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Lori Wigg

Subject: 2014-15 Bond Audit Report

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

In accordance with article 13A, section 1 (b)(3)(C) and (D) of the California Constitution, the Board of Education is required to conduct an independent financial audit on proceeds from bond sales each fiscal year. The bond audit report for 2014-15 was conducted in accordance with the standards applicable to financial audits contained in the Governmental Auditing standards from the Controller General of the United States.

Report:

The bond audit for the 2014-15 school year was conducted by Wilkinson Hadley King & Co. LLP. Enclosed with your packet is a full audit report for fiscal year ending June 30, 2015. There are no findings reported in this year's bond audit.

Financial Impact:

N/A

Student Impact:

N/A

Recommendation:

Administration recommends acceptance of the 2014-15 Bond Audit Report.

Agenda Item #:VII.C.2

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Lori Wigg

Subject: 2014-15 Audit Report

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

In accordance with Education Code 41020, school districts and other local education agencies (LEA's) are required to contract with an independent accounting firm each year to conduct a thorough financial audit. The district's annual financial audit provides an objective review of how the district operated during the prior fiscal year.

Report:

The financial audit for the 2014-15 school year was conducted by Wilkinson Hadley King & Co. LLP. Enclosed with your packet is a full audit report for fiscal year ending June 30, 2015. This year's audit report identified two findings which are outlined in detail in the report. District administration is aware of these findings and a process has been implemented to address each finding.

Financial Impact:

N/A

Student Impact:

N/A

Recommendation:

Administration recommends acceptance of the 2014-15 Audit Report.

Agenda Item #:VII.C.1

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg

Subject: Resolution to participate
in Joint Powers
Agreement for Energy
Conservation

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

The San Diego County Office of Education (SDCOE) has developed a Joint Powers Authority for San Diego County K-12 school districts and Community Colleges which focuses on developing County-wide energy saving strategies and providing services for districts in the areas of energy conservation and related energy construction projects. Becoming a member of the JPA allows the District to access services for assistance in developing an energy savings/expenditure plan for the Proposition 39 energy grant.

Report:

The resolution is attached along with the accompanying agreement.

Financial Impact:

There is not fee to join the EJPA.

Student Impact:

NA

Recommendation:

It is recommended that the Board adopt the attached resolution to participate in the Energy Joint Powers Agreement (EJPA).

Agenda Item #:VII.C.3

DEHESA SCHOOL DISTRICT

RESOLUTION NO. 2016.2.1

A RESOLUTION OF THE GOVERNING BOARD OF THE DEHESA SCHOOL DISTRICT APPROVING AND AUTHORIZING EXECUTION OF A JOINT EXERCISE OF POWERS AGREEMENT WITH RESPECT TO ENERGY CONSERVATION SERVICES AND PROJECTS

RECITALS

WHEREAS, a Joint Exercise of Powers Agreement (the "Agreement"), was initially entered into by and between the San Diego County Office of Education and the DEHESA School District for the purpose of forming a joint powers authority ("JPA") to provide the parties thereto with alternative solutions for energy conservation, including potentially undertaking energy conservation services and projects; and

WHEREAS, the JPA is intended to provide members with the opportunity to achieve energy conservation savings by pooling the resources of its members and providing efficiencies and economies of scale which would potentially be unavailable if the members undertook energy conservation projects on an individual basis; and

WHEREAS, Section 1.01 of the Agreement provides that any other local educational agency or school district within the County of San Diego may become a member of the JPA and party to the Agreement by executing and delivering a counterpart thereof.

WHEREAS Dehesa School District, a local educational agency, desires to become a party to the Agreement and a member of the JPA.

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED BY THE GOVERNING BOARD OF THE DEHESA SCHOOL DISTRICT AS FOLLOWS:

Section 1. Approval of Agreement. The Agreement is hereby approved, and the Superintendent is hereby authorized and directed, for and on behalf of the Dehesa School District, to execute a counterpart of such Agreement in the form presented to this meeting.

Section 2. Delivery of Executed Counterpart. The Secretary is hereby directed to cause such executed counterpart to be delivered to the JPA's administrative agent, the San Diego County Office of Education Facilities Solutions Group, in accordance with Section 9.09 of the Agreement.

Section 3. Delegation of Authority. The Board hereby directs and delegates authority to the Superintendent and/or his/her designee to represent the District on the JPA's governing board, and to take all additional actions and execute any additional documents as necessary for the District to participate in the JPA, including but not limited to designating a District representative to the JPA's Executive Committee

Section 4. Effective Date. This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED at the regular meeting of the Governing Board of the Dehesa School District held on the 11 day of February, 2016, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Cynthia White, President

ATTEST:

Christina Becker, Secretary

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: California School Boards
Association Delegate
Assembly Election

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

The California School Boards Association's Election for Delegate Assembly takes place annually in March.

Report:

Attached is a copy of the ballot and biographical sketches for each delegate candidate. A consensus decision and vote may be taken at this meeting in order to easily meet the deadline of March 15

Financial Impact: None

Student Impact: None

Agenda Item #: VII.C.4



TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Tuesday, March 15, 2016

January 29, 2016

TRANSMITTAL

To: All Board Presidents and Superintendents
CSBA Member Boards of Education

From: Charlyn Tuter, Program Manager

Re: 2016 CSBA Delegate Assembly Election
U.S. Postmark Deadline – Tuesday, March 15, 2016

Enclosed in this mailing you will find the following:

- Memo from CSBA President Chris Ungar
- Return envelope U.S. Postmark Deadline – Tuesday, March 15, 2016
- Red ballot to be signed by Superintendent or Board Clerk
- List of the current Delegates in your region (reverse side of ballot)
- Copy on white paper of the red ballot for insertion in board packets
- Copies of each candidate's biographical sketch and optional résumé, if provided

Please do not hesitate to contact me at (800) 266-3382 ext. 3281 should you have any questions.

Thank you.

Enclosures



TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Tuesday, March 15, 2016

January 29, 2016

MEMORANDUM

To: All Board Presidents and Superintendents
CSBA Member Boards of Education

From: Chris Ungar, President

Re: 2016 CSBA Delegate Assembly Election
U.S. Postmark Deadline – Tuesday, March 15, 2016

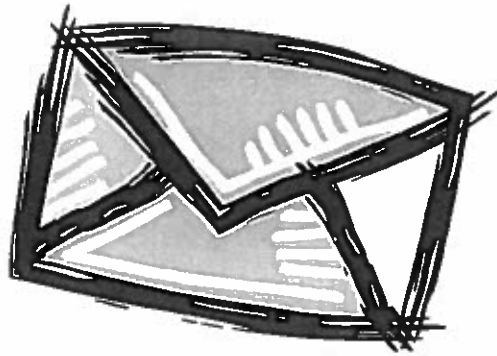
Enclosed is the ballot material for election of a representative to the CSBA Delegate Assembly from your region or subregion. The material consists of the ballot (on red paper), required candidate biographical sketch form, and if submitted, résumé for each candidate. In addition, we are including a “copy” of the ballot on white paper so that it may be included in board agenda packets, if you choose to do so. **Only the ballot on red paper is to be completed and returned.**

The board as a whole may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. For example, if there are three vacancies in the region or subregion, the board may vote for up to three individuals. Regardless of the number of vacancies, each board may cast no more than one vote for any one candidate. (The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.)

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery; please write **DELEGATE ELECTION** prominently on the envelope with the region or subregion number on the bottom left corner. **Ballots must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2016. No exceptions are allowed.**

Election results will be available no later than Friday, April 1. If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2016 – March 31, 2018. The next meeting of the Delegate Assembly is on Saturday, May 14 – Sunday, May 15 at the Hyatt Regency in Sacramento.

The names of all Delegates will be available on CSBA’s website no later than Friday, April 1. Please do not hesitate to contact Charlyn Tuter in the Leadership Services Department at (800) 266-3382 ext. 3281 should you have any questions. Thank you.



BALLOTS SHOULD BE RETURNED IN THE
ENCLOSED ENVELOPE; HOWEVER, SHOULD
THE ENVELOPE BECOME MISPLACED; PLEASE
USE YOUR STATIONERY AND RETURN TO:

CSBA
DELEGATE ASSEMBLY ELECTIONS
3251 BEACON BLVD.
WEST SACRAMENTO, CA 95691

ON THE BOTTOM LEFT CORNER OF THE
ENVELOPE, WRITE THE REGION OR
SUBREGION NUMBER (THIS NUMBER APPEARS
ON THE BALLOT AT THE TOP).

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2016**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box.
A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.

OFFICIAL 2016 DELEGATE ASSEMBLY BALLOT
REGION 17
(San Diego County)

Number of vacancies: 10 (Vote for no more than 10 candidates)

Delegates will serve two-year terms beginning April 1, 2016 – March 31, 2018

**denotes incumbent*

- | | |
|---|--|
| <input type="checkbox"/> Elvia Aguilar (South Bay Union SD)* | <input type="checkbox"/> Katie Dexter (Lemon Grove SD)* |
| <input type="checkbox"/> Barbara Avalos (National SD)* | <input type="checkbox"/> Adrienne Hakes (Oceanside USD)* |
| <input type="checkbox"/> Marissa Bejarano (Chula Vista ESD)* | <input type="checkbox"/> Elizabeth Jaka (Vista USD)* |
| <input type="checkbox"/> Maria Betancourt-Castaneda (National SD) | <input type="checkbox"/> Claudine Jones (Carlsbad USD)* |
| <input type="checkbox"/> Brian Clapper (National SD) | <input type="checkbox"/> Eduardo Reyes (Chula Vista ESD) |
| <input type="checkbox"/> Maria Dalla (National SD) | <input type="checkbox"/> Debra Schade (Solana Beach ESD) |

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District/COE Name

Date of Board Action

See reverse side for a current list of all Delegates in your Region.



2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 |
or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted. If you have any questions, please contact Leadership Services department at (800) 266-3382.

Name: <u>Elvia Aguilar</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>South Bay Union School District</u>	Years on board: <u>25</u>
Profession: <u>Retired</u> Contact Number: <u>619-840-2559</u>	E-mail: <u>eaguilar@sbusd.org</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>3 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

My dedication to public education is reflected in my background, my organizational membership, and professional development, skills and experience I will bring to the Delegate Assembly. If elected, I will be committed and focused on strengthening relationships between districts and CSBA, partners, legislators, community leaders, and within CSBA itself.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been a Board Member of South Bay Union School District for 25 years and have held the positions of Clerk, Vice President, and President. I have also served on various District committees, including PTA (past President), PTSA, Booster Clubs, and a founding member and past President of the Education Foundation. I have also served our community as a member of the Optimist Club and LULAC. I have been a CSBA member for 25 years and have completed professional development, including the Masters In Governance and Master of Boardmanship programs. I have represented Region 17 as a Delegate Assembly member for three years.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Boards of Education are entrusted by their diverse communities to ensure that high quality education is provided to each student. CSBA provides training support, resources, and inspiration to governing boards and superintendents to maximize their effectiveness in carrying out their critical leadership functions.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Elvia Aguilar*

Date: December 16, 2015



2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Barbara Avalos</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>National School District</u>	Years on board: <u>7</u>
Profession: <u>Pre Need Counselor</u> Contact Number: <u>619-550-6856</u>	E-mail: <u>barbaraava@hotmail.com</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>3 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

In my seven years as a member of the Governing Board, I have been involved in the selection committee for the Superintendent, Assistant Superintendent, Director and Principal searches. I have attended many functions representing the District and Governing Board in the community as well as having attended program assemblies, open houses, and parent nights at each of the school sites. Furthermore, I have visited each classroom in the District each year I have been a Governing Board member. I have completed the Masters in Governance Program and have attended the annual conferences in which I have strengthened my abilities and understanding as a member of the Governing Board. I have been involved in several committees throughout the community (health care, immigration, NALEO, etc.). I have served on the committee for the City area plan, which includes affordable housing. I also serve on the Board of Directors for the San Diego Organizing Project (SDOP). With the SDOP I worked to remove hazardous auto/body shops that were dangerously close to schools.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I am our Governing Board's liaison to the Delegate Assembly, where I have assisted several times on the validation committee for the Golden Ball Award. I have participated as Principal for a Day for the Sweetwater Union High School District. As Board Clerk, I represented our District on the South County Region Committee with the challenge of developing a common calendar. As Board President I worked with our community on the passing of a local bond to help with upgrading our schools. With the passing of the bond, our District was able to, on a very short timeline, complete electrical and technology upgrades as well as install air conditioning at several of our sites, with the completion of the remaining four schools this summer. I have been involved in the development of our Strategic Plan as well as in the Local Control Accountability Plan. When re-elected, I shall continue to serve the diverse population of this region as well as the State that advocates for this region.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

There are three major challenges facing school boards in California. First is the volatile funding mechanism that the State has in place for schools where we have good funding years and bad funding years. School boards are forced to make difficult decisions during tough economic times that often negatively impact students in the classroom. The second issue relates to the lack of statewide funding and support for the building and maintenance of school buildings. Over the past few years, the total cost and support for these type of initiatives have been solely placed on the local communities. This is a major issue, especially in low income communities where school districts are less able to raise the money than school districts in more affluent communities. The third issue relates to testing and accountability and the need to have clear and fair accountability systems in place that support and encourage maximum student achievement in the State. CSBA can act as a voice for change and as an advocate for districts.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Barbara Avalos

Date: January 4, 2016

2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Marissa A. Bejarano</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Chula Vista Elementary School District</u>	Years on board: <u>3</u>
Profession: <u>Deputy District Attorney</u> Contact Number: <u>619- 254-5450</u>	E-mail: <u>marissa.bejarano@cvesd.org</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>2 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in continuing as a Delegate because I believe that my experience as a school board member for the largest k-6 district in the state is valuable and helpful in promoting the interests of school districts throughout the state. Not only is the district I represent the largest but it is also a leader in education. In 2015, the district was the recipient of two Golden Bell Awards by the California School Board Association for its Live Well (its commitment to improve the health and well-being of students), and Community Opus (restoration of the arts project in conjunction with the San Diego Symphony and Conservatory). In addition, in 2015, CVESD students outperformed the state average by double digits, in the new state standardized testing. And, although an achievement gap persists between English Learners and the District's overall student population, the gap is narrower in Chula Vista than in many districts elsewhere in the state and county. District leaders are looking to replicate the successes of individual schools.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been on the CVESD board for 4 years. I have served as the Secretary of the board and I am currently serving as the Vice President. I have also been serving as a member of the Delegate assembly for three years. As a delegate assembly member I regularly attend the regional monthly meeting, and annual conference. In addition I am a member of Educators for the Future, a local group that works at improving education generally. I am also a member of the President's Latino Advisory Council at SDSU, and a member of the San Diego County Bar Association.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe that the biggest challenge is closing the achievement gap. I think that CSBA can help address that challenge by helping districts get together and share best practices. CSBA can also assist by helping school districts to obtain additional funding so that best practices can be implemented.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Marissa Bejarano

Date: 1/4/16

2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Maria Betancourt-Castaneda</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>National School District</u>	Years on board: <u>1 year</u>
Profession: <u>School Board Trustee</u> Contact Number: <u>619-846-2305</u>	E-mail: <u>mbc.nsdboard@gmail.com</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in becoming a delegate to allow me to work with other local districts, county offices, the Board of Directors and Executive Committees.

Since I have been very involved at the school sites and have school aged children, I would be able to bring experiences from the perspective of parents and of the school level.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have been actively volunteering at the school site since 2006. I was elected President of the Parent Teacher Organization in 2009-2012. I served on the School Site Council from 2011-2014. I have been a member of District Advisory Committee and District Strategic Planning Committee. Served on the Board with the Neighborhood House Association Head Start Program. Volunteered in both the Senior Center and Tiny Tots programs in National City. For the past 5 years I have been an active board member and continue to be for the National City Pop Warner Football and Cheer Association.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

One of the biggest challenges I feel governing boards face is being able to work as a team with other board member, administration, and all other stake holders. CSBA would be able to assist by providing additional support in training/education.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Maria Betancourt-Castaneda Date: 1-7-16



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DUE: Thursday, January 7, 2016

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Name: <u>Brian Clapper</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>National School District</u>	Years on board: <u>3</u>
Profession: <u>Retired</u> Contact Number: <u>619-962-9950</u>	E-mail: <u>bclapper51@gmail.com</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Becoming a delegate will enable me to continue my endeavor in working to provide the best in education for our NSD student population as well as the other students in our state of California, along with our staff and community.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Elected in 2012 to NSD Board of Trustees - 2016 newly elected president
NC Public Library Trustee - 9 years
NC Traffic Safety Commissioner - 5 years
Lyons Club President - 4 years
4th of July Carnival Chairperson - 10 years
Church volunteer - 50 plus
OneSight Program core team member - 10 years

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Funding is a great challenge, along with educating students, we need to educate parents to get more involved. Continue working to provide the best tools, books, technology available to our kids. They are the future.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: 

Date: January 4, 2016



2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u> Maria Dalla </u>	CSBA Region-subregion #: <u> 17 </u>
District or COE Name: <u> National School District </u>	Years on board: <u> One year </u>
Profession: <u> Human Resources Office Manager </u> Contact Number: <u> (619) 318-4031 </u> E-mail: <u> dallansdboard@cox.net </u>	
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? <u> </u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

This is the end of the first year of my four-year term as school board member. I am seeking to become a California School Boards delegate because I want to participate in the policy making process to ensure that the California School Boards Association reflects the interests of the National School District and all school districts and county offices throughout the state. I have completed the California School Boards Association Masters in Governance Program and will continue gain insight by seeking every opportunity to be informed and continuing to learn. I am ready to fulfill a critical governance role within the Association as a delegate.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Community involvement and a fierce desire to advocate for the students of the National School District is my main motivation for having sought election to the National School District Governing Board. During my first year as a school board member I have dedicated a great deal of time educating myself and gaining skills that will help me make informed decisions for the betterment of our students and our school district.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I see the allocation of school districts' limited resources as the biggest challenge facing most governing boards. There are many additional programs and projects that would benefit our students, but there is only "one pot of money" and many essential financial responsibilities pertaining to running a district that must be considered.

CSBA can help governing boards by continuing to foster effective relationships with the Legislature, the governor's office, Congress, the White House, administrative agencies and educational organizations to provide us the latest news and facts so that we can render effective local policy decisions that affect our districts.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: *Maria Dalla*

Date: December 6, 2015



2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Katie Dexter</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Lemon Grove School District</u>	Years on board: <u>13</u>
Profession: <u>Operations Manager</u> Contact Number: <u>619-992-1395</u>	E-mail: <u>kdexter@lgsd.k12.ca.us</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>7 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

With 13 years on the Lemon Grove School Board, I bring experienced leadership in providing educational excellence for all students. I've made tough budget decisions necessary to balance the budget and strengthen the district while keeping cuts away from the classrooms. I've brought positive change for students. I've worked tirelessly with my colleagues to establish numerous partnerships for the district, as well as converting several of our schools to specialty program schools. I'm not afraid to address difficult issues, and continue to address the needs of children not only in my district, but those across the state. As a current member of the Delegate Assembly, I applaud this organization and its mission of advocating for children and the school board governance model. I believe in working toward a common goal, be it a policy platform or a new initiative designed to improve the lives of children. I'm honored to be a part of that movement.

Please describe your activities and involvement on your local board, community, and/or CSBA.

- *Represented districts within San Diego County at the PUC (both in San Francisco and local hearings) as well as local legislators to address the electric rate hike shock, as well as upcoming solar issues.
- *President of San Diego County School Boards Association, 2014-present
- *AEC Planning Committee Member, 2014
- *CSBA Nominating Committee, 2013
- *District Insurance Committee, 2013-present
- *District Safety Committee, 2013-present
- *California Schools VEBA Board of Directors, 2011-present
- *District Wellness Committee, 2006-present
- *Masters in Governance graduate, 2006

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Defining what public education looks like and fighting for adequate funding to support that is one of the biggest challenges governing boards face at this time. CSBA must continue to be part of that conversation at every level, and all board members must be a part of the solution by ensuring their voices are heard alongside CSBA's. Board members are the best source of accurate and complete information about what students need to be successful in this ever-changing society. We must continue to be the voice for children and stand up to state and federal legislators and fight for what our children deserve. CSBA must continue to help board members become more effective advocates for their students.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Date: 1.4.16



8025 Lincoln Street • Lemon Grove, California 91945-2515
(619) 825-5600 • FAX (619) 462-7959
www.lgsd.k12.ca.us

December 30, 2015

Dear California School Boards Association:

The Governing Board of the Lemon Grove School District unanimously approved the nomination of Mrs. Katie Dexter as a candidate for the CSBA Delegate Assembly at its regular meeting on December 8, 2015. It is my privilege and pleasure to endorse her candidacy and to encourage your support for her in the upcoming CSBA election.

Katie has a long-standing record of serving youth in the Lemon Grove community. She has served as President of the PTA and Music Parents Association. She has also participated on the District's Wellness Committee, Negotiations Team, Budget Advisory Committee, Music and Arts Committee, District Insurance Committee, District Safety Committee, and Extended Day Program Committee. She has been the Board representative to the City-School District Collaboration Committee and received Beyond Diversity training. She has been an advocate for full-day kindergarten and Preschool For All within the District.

Katie was elected to her first term of office as a member of the Governing Board on November 5, 2002, and has served as Board President multiple times, completing her most recent term in December 2015. She has also served as President of the San Diego County School Boards Association since 2014. She provides positive leadership to the District by drawing upon her many experiences in the community along with her dedication to students, parents, and staff and her belief in public education.

Katie has completed the CSBA Masters in Governance Program and has attended the annual CSBA Conference for ten years. She served on the CSBA's Nominating Committee in 2013 and AEC Planning Committee in 2014. In addition, she has been working with the California Schools VEBA Board of Directors since 2011. Katie has also represented San Diego County school districts before the PUC to address electric rate hike shock and ongoing solar issues.

Katie believes she can contribute to the Delegate Assembly by drawing upon her knowledge of education and children's issues as well as her insights into school board governance issues. She is highly motivated and dedicated to the process of educating children.

Please join the Lemon Grove School District's Governing Board in supporting Katie Dexter as one of Region 17's representatives to the CSBA Delegate Assembly.

Sincerely,

Ernie Anastos
Superintendent

GOVERNING BOARD: Jay Bass • Blanca Brown • Katie Dexter • Timothy Shaw
SUPERINTENDENT: Ernest Anastos

Our Students Come First

2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Dr. Adrienne Hakes</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Oceanside Unified School District</u>	Years on board: <u>15</u>
Profession: <u>Board Member</u> Contact Number: <u>760-966-4006</u>	E-mail: <u>ahakes@cox.net</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>3-1/2 yrs</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Having served as a CSBA delegate from San Diego county for 3 ½ years, I am ready, willing and able to continue serving. As a retired educator (aide, teacher and administrator) I believe I have the knowledge, interest, time and energy to continue serving as a delegate. I have been on my school board for 15 years and I think we still have a long way to go to insure robust funding for our students.

Please describe your activities and involvement on your local board, community, and/or CSBA.

In my fifteen years on the Oceanside Unified school board, I have held all the officer's positions at least twice if not three times and am now the current Vice President. The district committees that I am on include the Wellness Committee and the GATE parent committee, others as needed. My current focus on the school board is to make sure ALL students feel safe in school including the LBGTO students. A large portion of our north San Diego county students do not feel safe or supported in school and many attempt and some succeed at committing suicide because of the bullying they receive.

In my community, I am on the Oceanside Library Board of Trustees, the Oceanside Charitable Board and the American Association of University Women Carlsbad, Oceanside, Vista Branch Board and have been for many years.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing education in California is the constant fight for robust funding. It was hard breaking in 2008 to lay off teachers we had hired when I came on the board in 2000. The frustration of not having robust funding has impacted our district's ability to do the best we can for our kids. We have a large percentage of Title 1 students who need extra help in a variety of ways including counseling, medical and eyesight evaluations, overcoming food insecurities and even having enough clothing. In addition, a large Special Education program that is not fully funded affects our general fund budget and in most recent years at least one charter school application a year which takes staff time and effort to review and our students if successful.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Adrienne Hakes

Date: 12/8/15

2016 Delegate Assembly Candidate Biographical Sketch Form

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Name: <u>Elizabeth Jaka</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Vista Unified School District</u>	Years on board: <u>7</u>
Profession: <u>Community Volunteer</u> Contact Number: <u>760-732-3727</u>	E-mail: <u>elizabethjaka@vistausd.org</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>3 years</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

It has been an honor to be a part of the Assembly and to have a hand in this organization's efforts to support our students.

The CSBA Delegate Assembly is a powerful and effective force on behalf of public education. I have the time, energy and interest to fully commit to fulfilling the duties of this position, and I have the experience to make me a strong representative.

I became involved in advocacy on behalf of children more than 20 years ago when I took on the Public Policy position for the San Diego County Family Child Care Association. I continued to advocate for children and inform the community of children's issues through the PTA Legislation Chair position and as co-chair of Vista's Parents' Legislation. Delegates Assembly makes it possible for me to continue advocating for children and public education.

Please describe your activities and involvement on your local board, community, and/or CSBA.

My involvement in the district began when my children were young, long before being elected to the board in 2008. I served on many district committees such as Bond Oversight, DPAC, SSC, and Budget Committees, as well as being active in PTA and (in my childcare days) the local Child Care Association.

I have been on the board for 7 years. While serving as President I led a successful search for a new Superintendent. Other activities include working with another board member to develop a Board Handbook, representing the board in the community, building relations and strengthening communication. I regularly participate in collaboration meetings between our district and the two cities that serve most of our students.

I am currently serving my second year as Vice President of the SDCSBA and co-chair of the Honoring Our Own Awards celebration. I just completed one term serving on the CSBA Annual Education Conference Planning Committee and have been asked to serve on the committee again next year.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge continues to be funding. In spite of the recent budget increases, California's public education system remains woefully underfunded. We're still not budgeted at a level where we can provide adequate counselors, librarians and other supports. Many districts do not have arts programs for lack of funding. Those of us with portable classrooms are seeing the end of the life expectancy of those classrooms with no money available to replace them. To make this issue more difficult, school boards are often not given the control they need to make the right decisions for their students. One size does not fit all, and we need the flexibility to decide how best to meet the needs of our students in our districts.

CSBA's participation in the Education Legal Alliance and the lawsuit over the manipulation of Prop 98 are great steps forward in securing the funds we need to create access to better education for our students as are continued efforts to meet with legislators and educate them on the issues we face in public education.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: R. Elizabeth Jaka

Date: 8 December 2015

Elizabeth Jaka Community Service Résumé

2014-Present	CSBA AEC Planning Committee	Committee Member
2014-Present	SD County School Boards Association	Vice President
2010-2015	Vista High School <i>Key Club</i>	Kiwanis Advisor
2008-Present	<i>Kiwanis Club of Sunrise Vista</i>	Newsletter Editor (2011-Prsnt) President (Present)
2006-Present	Vista High Annual Student Registration	Community Volunteer
2009-2012	District School Liaison Team (Community collaboration for DAIT)	
2009-2011	<i>MANA de North County San Diego</i>	Parliamentarian (09-11)
2007-2011	Character Leaders Oversight Committee	Parent Representative
2007	High School Name Committee	Chair
2006-2007	Vista High WASC Committee	Parent Representative
2006	Middle School Restructuring Task Force	Parent Representative
2005 -2006	VUSD Attendance Intervention Methods	Parent Representative
2004-2005	VUSD Budget Committee	Parent Representative
2002-2007	VUSD Citizens' Bond Oversight Committee (CBOC)	DPAC Representative
2002	VUSD Boundary Committee	Elementary Parent Rep
2001-2007	Parents' Legislation Council/Forum	Co-chair (2005-2007)
2001-2002	Classrooms for Kids – Bond Committee	Community Member
2001-2002	Local Facilities Finance Committee	DPAC Representative
1999-2008	District Parent Advisory Committee (DPAC)	Chair (2000 to 2006)
1999-2008	PTA at Elementary, Middle School, High School & Council Level	President, Newsletter Editor, Legislation, Parliamentarian & Leadership Committee
1998-2008	School Site Council at Elementary, Middle School & High School level	Council Chair (99 to 08)
1995-1999	Stop Violence Against Children (SDAEYC break-away committee)	Member at Large
1991-1998	Childcare Assistance and Resource Education (with State Licensing Ofc.)	Director, Co-developer & Presenter
1993-1997	San Diego Association of Educators of Young Children (SDAEYC)	Public Policy Intern
1988-1998	San Diego County Family Child Care Association (SDFCCA)	Newsletter Editor (95-98) Public Policy (93-96) Public Relations (91-92) Referral Rep (89-91)



2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

Mail to: CSBA | Attn: Leadership Services | 3251 Beacon Blvd., West Sacramento, CA 95691 | fax: (916) 371-3407 |
or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted. If you have any questions, please contact Leadership Services department at (800) 266-3382.

Name: <u>Claudine Jones</u>	CSBA Region-subregion #: <u>Region 17</u>
District or COE Name: <u>Carlsbad Unified School District</u>	Years on board: <u>2</u>
Profession: <u>Independent Contractor</u> Contact Number: <u>760-579-1822</u>	E-mail: <u>cjones@carlsbadusd.net</u>
Are you a continuing Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, how long have you served as a Delegate? <u>1 yr</u>	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Serving this past year as a Delegate Assembly member, I learned how important it is for CSBA to continuously receive a variety of feedback and input from the field about issues facing schools. The members of the Delegate play an integral role in helping CSBA receive that feedback to drive their important policy initiatives. They also help shape their legislative work and many other aspects of their important efforts on behalf of boardmembers in CA.

I ask for your vote to continue serving my fellow boardmembers as a delegate to ensure that CSBA remains focused on the issues that are most important to you. I have nearly completed my Masters in Governance and am expecting to complete the final module in March. I recently completed the USC CBO Program and am CASBO-certified. I also have strong working relationships with my local legislators in North County San Diego. I'm a proven leader, an experienced legislative advocate, and feel adequately prepared to continue serving as a delegate for CSBA.

Please describe your activities and involvement on your local board, community, and/or CSBA.

Starting at the school level, I'm actively involved in my children's school's PTAs, as well as in their classrooms. I serve as legislative chair for both schools and am active in various subcommittees. At the district level, I served as the Council PTA legislative chair for 4 years. I also co-founded a parent and community budget group to better understand the financial circumstances of the district, as well as help find external resources to bridge the funding gap. In September 2013, I was unanimously appointed to an open board seat; in November 2014, I was top vote-getter for a 4-year seat, and am currently serving the board as Vice President. In November 2014, I was thrilled to be appointed to an open seat on the CSBA Delegate Assembly, and recently became legislative chair for the 2015-16 school year. On the CUSD board, I currently sit on a superintendent sub-committee for LCAP and Continuous Improvement Cycle; I also serve on the district's audit committee and the Carlsbad Chamber Education committee. I recently became CASBO certified.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

I believe the biggest challenge facing boards today is navigating the tremendous amount of reform and change we're currently experiencing. Our boards have had to quickly learn about a new funding model, a new accountability plan, new standards, new testing, as well as many new laws related to doing the business of education every legislative session. These daunting challenges require the help of an organization like CSBA, where Boardmembers can receive training, webinars, and instructional materials, so they can learn about the changes and make informed decisions for their schools and their communities. CSBA makes it their business to review, analyze, and communicate changes or laws coming down the channel that may affect our schools. They also support the efforts of boards to advocate for their communities when changes, such as the local reserve cap, could adversely affect their ability to do business. I am a proud supporter of CSBA and I ask for your vote to continue serving as a delegate.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: Claudine Jones *Claudine Jones* Date: 11/10/15

2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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or email: nominations@csba.org.

Please complete, sign and date this required one-page candidate biographical sketch form. An optional, one-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and please do not re-type this form. Any additional page(s) exceeding this one-page candidate form will not be accepted. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Leadership Services department. Late submissions will not be accepted. If you have any questions, please contact Leadership Services department at (800) 266-3382.

Name: <u>Eduardo Reyes, Ed.D.</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Chula Vista Elementary School District</u>	Years on board: <u>1</u>
Profession: <u>Principal</u> Contact Number: _____	E-mail: <u>eduardo.reyes@cvesd.org</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in becoming a CSBA delegate because I want to have an active participation on the continuous development of educational practices that promote high academic results in school districts. In my 22 years in the educational field, I have had the opportunity to work as a classroom teacher, program manager, district administrator, assistant principal, principal, and college adjunct professor. I have worked in the K-6, 7-12, adult school, ROP / CTE, and university levels. I bring a wealth of experiences that allow me to have an in-dept knowledge of educational systems and practices that have been proven effective to reduce the achievement gap, promote cultural competence, and improve the educational achievement of sites and districts.

I would like to continue this work by helping impact other disticts throughout California by working with governing boards and supporting the work done by CSBA.

Please describe your activities and involvement on your local board, community, and/or CSBA.

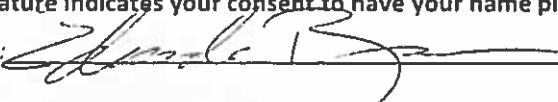
1. Member of the National Association of Latino Elected and Appointed Officials.
2. Member of the National Autism Association.
3. Member of the California School Leadership Academy.
4. Member of the California Association of Latino Superintendents and Administrators.
5. Past-President of Professional Adults in Continuing Education.
6. Former Legislative Representative for California Council in Adult Education.
7. Member of the Hispanic Chamber of Commerce in San Diego.
8. Board Member of Fundacion EduPaz.
9. Member of LATF (Lebanese-American Tackwondo Federation)
10. Past Board member of R.I.S.E. (non-profit organization that support young women)

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

There are several challenges facing governing boards. One of those challenges is building strong relationships between board members and superintendents to enable the district to work cohesively. Part of the formula to build such relationships is for governing boards to have a thorough understanding of the financial, educational, and legal issues and trends surrounding school districts and education in California. Currently, there are several educational reforms that need to be addressed and implemented in a united front to provide students with the best educational resources available.

CSBA can help address these issues by continuing to provide professional development and training to board members and superintendents, by being proactive in sharing educational reforms and their impact on education and best practices, and by supporting governing boards when issues arise.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: 

Date: January 5, 2016

Eduardo Reyes
1385 Long View Drive
Chula Vista, CA 91915
(619) 204-2191
ereyes7@hotmail.com

EXPERIENCE

Principal, Bonita Vista Middle School, January 2015 – Present

Principal, Options Secondary School (7-12 Alternative School), October 2013 – December 2014

Assistant Principal, Hilltop High School, February 2009- June 2014

Speaker and Consultant, OUSIA.mx, Tijuana, Mexico. July 2010 – June 2014

Program Manager, Regional Occupational Program (ROP), August 2005 – February 2009.

Executive Director / Founder, Holy Cross Elementary School (PreK – 9th grade). January 2005 – June 2008

Intersession Principal, San Ysidro High School, September 2002 – September 2004.

Assistant Principal, San Ysidro High School, September 2001- June 2005.

Adjunct Professor, University of Phoenix, March 2002 – September 2003

Assistant Principal, Southwest Junior High School. August 1998 – Sept. 2001

Classroom Teacher, Chula Vista Adult School. June 1993 – August 1998.

Adjunct Professor, CETYS University, September 1997 – July 1998.

Financial Analyst, ITT Financial Corp, January 1989 – November 1993.

EDUCATION

Doctorate Degree in K-12 Educational Leadership

Education Specialist Degree in Educational Leadership

Master's Degree in Business Administration

Bachelors Degree in Business Administration with emphasis in Marketing

DISSERTATION

Compact for Success: Achieving Student Success Through a School University Partnership.

2016 Delegate Assembly Candidate Biographical Sketch Form

DUE: Thursday, January 7, 2016

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Name: <u>Debra H. Schade</u>	CSBA Region-subregion #: <u>17</u>
District or COE Name: <u>Solana Beach School District</u>	Years on board: <u>13</u>
Profession: <u>Health Research</u> Contact Number: <u>858-525-2625</u>	E-mail: <u>dschade@sbsd.net</u>
Are you a continuing Delegate? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how long have you served as a Delegate? _____	

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have served on the Solana Beach School District Board for 13 years. During this time I have been involved in a wide variety of education and local governance issues. I want to bring my record of leadership and advocacy to represent Region 17 in the CSBA Delegate Assembly. As a board member I have been involved in our Regional Legislative Action Network and accompanied our superintendents to Sacramento to meet with legislators over issues concerning education in California. I have represented our district on joint education committees with the mayor and members of the Solana Beach City Council and San Diego City Council members. Since 2002 I have been an active member of CSBA attending workshops, continuing education and annual conferences. I will complete my CSBA Masters in Governance in May 2016. I have attended the Coalition for Adequate School Housing (CASH), Small School District Assocation (SSDA), National School Board Association (NSBA) and California Women Lead Annual Conferences.

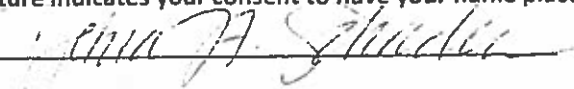
Please describe your activities and involvement on your local board, community, and/or CSBA.

As an active leader in education, I have been involved as a volunteer and advocate for the past 16 years. Initially serving as a classroom volunteer, PTA member, Foundation and School Site President, I was then elected to the SBSBD board in 2002. I have been involved in many volunteer and community service activities including Kids Korps USA, Teen Volunteers in Action, Del Mar Water Polo Club and Canyon Crest Academy Parent Athletic Liason. I am currently serving as Board Vice President (04-05 and 14-present) and was Board President 2006-2008. During my tenure on the board I have served as Board representative to various district and regional committess including North County Consortium for Special Education (NCCSE), San Dieguito Alliance for Drug Free Youth, District Wellness Committee, Child Nutrition Focus Group, Facilities Master Planning Committee, District Envision Team and the District Recycling Committee. I have been nominated for 2016 ACSA Region 18 School Board Member of the Year for work in STEM education and innovation.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing governing boards is the recent concurrent amount of change affecting students and education in California as well as the continued fight for adequate state funding. New Common Core standards have challenged districts to train and support staff in new curriculum and implementation for classrooms. Our new student assessment system challenges districts and board members to understand and interpret results for improvement and celebration. Understanding and developing a compliant Local Control Funding Formula (LCCF) is also a current focus for board members. CSBA has been at the forefront of these changes and continues to provide information, education and support for districts and board members in their efforts to face the staggering amount of changes in education while remaining focused on a positive vision for the future. With opportunites for collaboration, education, and communication CSBA helps by providing support of focused strong leadership for board members during this time of change.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature:  Date: 1-5-16

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg

Subject: CARS Winter Release
Packet

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

CARS is an on line system to help LEA's electronically apply for, manage, report and provide assurances that the district will comply with the legal requirements related to specific formulas driven by state and/or federal categorical programs. CARS enables districts to apply for categorical funding, track expenditures and program activities for certain state and federal programs.

Report:

Attached is Dehesa School District's CARS winter release application which outlines expenditures and projected funding for certain state and federal categorical programs.

Financial Impact:

NA – For Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

The Administration recommends approving the CARS application.

Agenda Item #:VII.C.5

2015-16 Title I, Part A LEA Allocation

The purpose of this data collection is to calculate the full Title I Part A allocation available to the LEA.

CDE Program Contact:

Jane Liang, District Innovation and Improvement Office, jliang@cde.ca.gov, 916-319-0259
 Jacqueline Matranga, District Innovation and Improvement Office, jmatranga@cde.ca.gov, 916-445-4905

2015-16 Title I, Part A entitlement	\$21,199
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$21,199
Note: In order for the 2014-15 Allowable Carryover amount to be pre-populated, the 2014-15 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection.	
2014-15 Allowable Carryover (Allowable values are the 12 month 2014-15 carryover amount or, whichever is less either the 15 month 2014-15 carryover amount or 15% of the 2014-15 entitlement plus transfers-in amount)	\$0
Repayment of funds	
2015-16 Total allocation	\$21,199
Indirect cost reservation	\$872
Administrative reservation	\$2,307
2015-16 Title I, Part A adjusted allocation	\$18,020
Indirect Cost and Administration Calculation Tool To help determine allowable indirect cost and administration reserves, based on your Approved Indirect Cost Rate as defined on http://www.cde.ca.gov/fg/ac/ic/ , below are recommended values.	
2015-16 Approved indirect cost rate	4.29%
Maximum allowable indirect cost reservation	\$872
Recommended administration reservation	\$2,307

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2015-16 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Nonprofit Private School Equitable Services Percentage Calculation

Total participating nonprofit school low income students	
Total participating attendance area low income students	
Percent of nonprofit private school low income students for equitable service calculations	0.00%

Required Reservations

Title I Part A adjusted allocation	\$18,020
------------------------------------	----------

Parental Involvement

Parental involvement (1% of the entitlement plus transfers-in if greater than \$500,000.)	\$0
Supplemental parental involvement (Optional: Additional discretionary set-aside.)	\$0
Nonprofit private school parental involvement set-aside	\$0
Amount remaining	\$0
Public school parental involvement	\$0
Balance available for LEA parental involvement activities	\$0

Direct and Indirect Services

Direct or indirect services to homeless children, regardless of their school of attendance	\$212
Homeless services provided (Maximum 500 characters)	After School Programs and basic needs
Local neglected institutions Does the LEA have local institutions for neglected children or children currently classified as neglected?	No
Direct or indirect services in local institutions for neglected children	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Other neglected or delinquent services	

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2015-16 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Program Improvement (PI)

The following reservations are required if the LEA is in Program Improvement, or has one or more schools in Program Improvement.

Public school choice transportation (Choice)	\$3,180
Supplemental educational services (SES)	\$1,060
Parent outreach and assistance for Choice and SES	\$0
2014-15 Unallocated Choice/SES	\$0
Program Improvement general comments (Maximum 500 characters)	

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2015-16 Title I, Part A Program Improvement Midyear Activity and Expenditure Report

If one or more schools is in Program Improvement, the LEA is required to provide a mid-year status of activities related to Choice and or SES services.

CDE Program Contact:

Jacqueline Matranga, District Innovation and Improvement Office , jmatranga@cde.ca.gov, 916-445-4905
 Jane Liang, District Innovation and Improvement Office, jliang@cde.ca.gov, 916-319-0259

Activities

Number of students who applied for Choice	0
Number of new and continuing students who transferred to attend a non-PI school under ESEA	0
Number of new and continuing students who transferred to attend a non-PI school under a local or state school choice program	0
Number of students who applied for SES	0
Number of students who received SES	0
Activities comment An explanation must be provided if all activities are zero.	

Expenditures and Encumbrances

Due to a federal audit comment received, LEAs are required to provide biannual year-to-date PI expenditures and encumbrances in support of Choice and SES activities.

Choice transportation using Title I Part A funds	\$0
Choice transportation using non-Title I Part A funds	\$0
SES using Title I Part A funds	\$0
SES using non-Title I Part A funds	\$0
Parent outreach using Title I Part A funds	\$0
Parent outreach using non-Title I Part A funds	\$0
Total expenditures and encumbrances using Title I Part A funds	\$0
Total expenditures and encumbrances using non-Title I Part A funds	\$0
Expenditure comment An explanation is required if no program improvement expenditures or encumbrances have occurred (maximum 500 characters).	

*****Warning*****

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2015-16 Title II, Part A LEA Allocations and Reservations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II Part A Teacher & Principal Training & Recruiting, and to report required reservations.

CDE Program Contact:

Melissa Flemmer, Educator Excellence Office, mflimmer@cde.ca.gov, 916-324-5689
 Juan J. Sanchez, Section 2141 Contact, jsanchez@cde.ca.gov, 916-323-5264

2015-16 Title II Part A entitlement	\$3,574
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$3,574
Repayment of funds	
Repayment comment	
Provide an explanation of why repayment dollars were added back to the allocation	
2015-16 Allocation	\$3,574
Administrative and indirect costs	\$147
2015-16 Title II, Part A adjusted allocation	\$3,427

*****Warning*****

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2015-16 Title III, Part A Immigrant LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III Part A Immigrant, and to report required reservations.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838

2015-16 Title III, Part A Immigrant entitlement	\$517
Repayment of funds	
2015-16 Allocation	\$517
Administrative and indirect costs	\$21
2015-16 Adjusted allocation	\$496
General comment (Maximum 500 characters)	

*****Warning*****

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2015-16 Title III, Part A Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2015 through December 31, 2015.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838
 Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Approved Immigrant Sub-grantee Activities

(e) ACTIVITIES BY AGENCIES EXPERIENCING SUBSTANTIAL INCREASES IN IMMIGRANT CHILDREN AND YOUTH-

- (1) IN GENERAL-An eligible entity receiving funds under section 3114(d)(1) shall use the funds to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, which may include-
- (A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;
 - (B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
 - (C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth
 - (D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;

- (E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;
- (F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and
- (G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.

2015-16 Title III, Part A Immigrant entitlement	\$517
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Administrative and indirect costs	\$21
Total year-to-date expenditures	\$21
2015-16 Unspent funds	\$496
General comment (Maximum 500 characters)	

*****Warning*****

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DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer
Superintendent

Subject: CSBA Consortium
Agreement

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Small school districts are under the same guidelines as all districts, to maintain and update as needed the Board policies in a timely manner. Many of the larger school districts pay yearly for a service that automatically provides the updates and language that just needs Board approval. It is a very costly service that most small school districts cannot afford. Dehesa's policies are in need of being updated. Once the policy manual is completely updated, it will be the District's responsibility to continue to keep it current using Gamut online resources.

Report:

CSBA offers a policy workshop to small districts that need to update and revise many of their policies. They help the district develop a custom policy manual over a 2 day workshop. The Superintendent, Business Manager and Administrative Secretary will attend the workshop in April. Two to three other small school districts will be in attendance. The workshop will allow the participants to review and select the policies that are most relevant for their Districts.

Financial Impact: The CSBA charge is \$2,800.00 for this agreement plus a share of the costs for the CSBA Consultant's travel, lodging and food expenses. Fees will also be incurred for travel and lodging costs of the three district employees that will be attending.

Student Impact: Students will benefit by having a safe school that is governed by current policies and regulations.

Recommendation: Administration recommends approving the CSBA Consortium Agreement.

Agenda Item #: VII.C.6

CALIFORNIA SCHOOL BOARDS ASSOCIATION

Policy Services

CSBA CONSORTIUM AGREEMENT¹

I. CSBA RESPONSIBILITIES

CSBA agrees to produce a policy manual for the DEHESA UNIFIED SCHOOL DISTRICT. The following services will be provided as part of the basic cost structure:

- A. Up to three (3) copies of workbook of approximately six hundred and fifty (650) model policies and regulations which reflect requirements of state and federal law.²
- B. On-site consultation not to exceed two (2) days.
- C. Consultant guidance in selection of optional language (provided in the models referred to in A above) and incorporating district language to best represent the philosophy, goals, objectives and mandates of the district.
- D. Typing, editing, proofreading, and producing one (1) draft of the policy manual developed at the workshop.
- E. Typing and producing one (1) final camera ready copy which contains adoption date(s) and corrections, if adopted within one year of workshop.
- F. CD-Rom containing the manual referred to in E above, or if manual is not adopted within one year of workshop, manual referred to in (D) above.

II. DISTRICT RESPONSIBILITIES

Under the direction of the policy consultant, the district will develop a custom policy manual based on the CSBA developmental services manual and local school district philosophy and operation. To be eligible for this developmental services program the district must be a member in good standing of CSBA.

With CSBA consultant assistance, the district agrees to:

- A. Identify policy statements contained in district documents (and areas where district lacks policies). Edit them for consistent language and compliance with current law.

¹ CONSORTIUM SERVICE - the process of developing a local policy manual based on the CSBA policy system. With assistance from the Policy Services Consultant, district representatives incorporate selected CSBA policies and local policy-related materials, appropriate to the specific district. CSBA may cancel the workshop if enrollment is deemed to be insufficient.

² Cases and laws on which the policies and regulations are based are constantly changing and are frequently subject to more than one interpretation. Technical points of law and similar matters may receive only partial reference or may be omitted altogether for the sake of administrative convenience or for other reasons not appearing on the face of the CSBA policies and regulations. Since subtle variations in facts and underlying circumstances from case to case can produce divergent results under the law, the district is cautioned to seek the advice of its legal counsel when confronted with particular situations as this service is not intended to be a substitute for legal advice.

**CALIFORNIA SCHOOL BOARDS ASSOCIATION
CONSORTIUM AGREEMENT
PAGE TWO**

- B. Where necessary, revise district policy to conform to current law and collective bargaining agreements.
- C. Review and modify or delete CSBA model policies from the developmental services manual and incorporate district policies when appropriate.
- D. Present draft manual to Board for adoption.

District agrees to provide workshop facility.

III. COST

The CSBA charge is \$2,800.00 for this Consortium Agreement. In addition, district agrees to pay CSBA an equal share of CSBA Consultant travel expenses (transportation, lodging, food). All districts enrolled in the CSBA consortium will pay an equal share of CSBA Consultant travel expenses. District also agrees to pay a \$7.00 per page typing fee for inclusion of local material in excess of 50 pages. Signature of a district official on this agreement signifies district's authorization to CSBA to carry out this agreement. Any additional services performed by a CSBA consultant after the workshop will be charged separately at the rate of \$75 per hour.

The full amount of the contract is payable upon completion of the workshop.

IV. COPYRIGHT

All electronic copies created from and including the CD-Rom are for the sole use of the school district and shall not be made available for use outside of the school district.

SIGNATURES FOR:

California School Boards Association

Dehesa School District

Robert J. Tuerck

Name of Official

Director, Policy Development
& Maintenance Services

Title of Official

Date

Date

Please sign two copies of this Agreement. One copy is to be retained by the district and one copy is to be returned to CSBA Policy Services, 3251 Beacon Blvd., West Sacramento, CA 95691.

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Educator Effectiveness Plan

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background: California recently released \$490,000,000 to K-12 schools for professional development. "Educator Effectiveness" funds may be used to support the professional development of certificated teachers, administrators and paraprofessional educators. Funds can be expended for any of the following purposes:

1. Beginning teacher and administrator support and mentoring.
2. Professional development, coaching, and support for teachers who have been identified
3. needing additional support.
4. Promoting educator quality such as training or mentoring certificated staff in effective teaching and learning.

Report: To receive funds, we are required to develop and adopt a plan delineating how the Educator Effectiveness funds will be spent. The plan must be explained in a public meeting of the Governing Board before its adoption in a subsequent public meeting. On or before July 1, 2018, we must report the detailed expenditure to the California Department of Education (CDE), including purchases made and the number of teachers, administrators, or paraprofessional educators that received professional development. No template or formatting information is available for the development of the plan. The CDE is currently developing the format and content of the final expenditure report. At a minimum, the law requires that the number of teachers, administrators and paraprofessional educators that received professional development must be reported. Information will be posted as soon as it becomes available.

Financial Impact: \$19,065.00 payable to the District in two payments.

Student Impact: Improved and consistent support from well-rounded and effective Educational Leaders

Recommendation: The Administration recommends that the Board approve the Educator Effectiveness Plan

Agenda Item #:VII.C.7

Dehesa School Educator Effectiveness Plan

Area of Focus	Resources	Cost	Staff Members Impacted
Design a professional development program which provides a structured pathway to bring all staff to the same place.	Various books, articles, memberships, publication expenses for guides and workbooks.	\$1,000.00	All teaching and support staff.
Digital Platform for supporting and monitoring personalized learning with standardized assessment scores.	To be determined	\$5,000.00	All teaching and support staff.
Serving at-risk students (those with learning challenges, little or no parental support etc.) which includes counseling strategies to develop trust, and communicate effectively.	Specialized service providers and conferences.	\$3,065.00	All teaching and support staff
Supporting assignments/projects which address modern day trends: sustainability, global literacy, social-emotional learning, balanced literacy, meaningful math, physical education, STEM and common core standards.	Specialized service providers and conferences.	\$10,000.00	All teaching staff and administrators.
Total		\$19,065.00	

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Lori Wigg

Subject: Revised Board Policy
5111.1

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

The PL-874 Federal Impact Aid program requires districts to review their Board policies and procedures pertaining to Children residing on Federal Lands each year as part of the annual grant application process. In order to qualify for funding, eight separate standards must be addressed in the district's Indian policies and procedures.

Report:

Board policy 5111.1 was revised to meet the standards and procedures as required by the PL-874 Impact Aid program.

Financial Impact:

Revision of the policy qualifies us for Title VIII, section 8003 funding for Impact Aid.

Student Impact:

NA

Recommendation:

It is recommended that the Board adopt the revised Board Policy 5111.1

Agenda Item #:VII.E.1

DEHESA SCHOOL DISTRICT
GOVERNING BOARD POLICIES

DRAFT

STUDENTS

INDIAN POLICIES AND PROCEDURES (IPP'S) OF
DEHESA SCHOOL DISTRICT

Children Residing on Federal Lands

BP 5111.1

It is the intent of the Dehesa School District that all Native American children of school age have equal access to all programs, services, and activities offered in the school district. It is the intent of the Dehesa School District to fully comply with all requirements of Title VIII (Impact Aid Program) of the Elementary and Secondary Education Act of 1965 (formerly Public Law 81-874), and to that end, the Governing Board has adopted as policy these Indian Policies and Procedures (IPPs). The IPPs by intent and by Board action supersede all previous Board action and are intended to bind the Governing Board, administration, and staff of the District.

Indian/Native American children will participate in all school programs on an equal basis with all other children education in the district. Information regarding school programs and plans will be distributed to the parents/guardians of American Indian (Native American) children who live on federal lands. **The Governing Board declares the Sycuan Band of the Kumeyaay Nation along with the parents of other American Indian/Native American children will have the opportunity twice a year in January and March to meet and present their views regarding the education of the American Indian/Native American children and make recommendation regarding the children's needs. They will have the opportunity to comment on the equal participation of Indian children.** In addition, they have an opportunity to request being on the monthly agenda of the regular Dehesa Board meetings to address any pressing issues regarding the education of Indian/Native American children.

The district will make a sincere effort to actively consult and involve the parents (or tribal officers) who reside on federal lands regarding the planning and development of the educational programs of the district.

*Board Approved on June 19, 2003
Reviewed and Approved Annually
Board Amended Feb 19, 2015*

DEHESA SCHOOL DISTRICT
GOVERNING BOARD
POLICIES

INDIAN POLICIES AND PROCEDURES (IPPs)
OF DEHESA SCHOOL DISTRICT

STUDENTS

DRAFT

Children Residing on Federal Lands

AR5111.1(a)

- 1) The district shall establish an Indian/Native American Advisory Committee in accordance with federal law. The purpose of this committee will be to meet with members of the administration to discuss the education of children residing on federal lands in the school district. District administrators will review school data and comments from tribal officials and parents/guardians to assess the extent of Indian/Native American children's participation in the educational program on an equal basis. **The Committee will meet in September and April of each year.**

Representation on this advisory committee will consist of three representatives from the Sycuan reservation within the school district. A minimum of two representatives from the Sycuan reservation shall be parents/guardians of children in the district residing on federal land. The third member may be a parent/guardian, tribal leader, or representative of a tribal leader. When necessary, the Indian (/Native American) Advisory committee will prepare a modified educational program to recommend to the Governing Board to ensure equal participation in the program by Indian (/Native American) children.

- 2) New policies or procedures or educational materials affecting the children of parents/guardians residing on federal lands will be actively disseminated to tribes, bands, and parents/guardians of Indian(/Native American) children. Minutes of school site council meetings and school board meetings may be sent for review to the tribe. The district will disseminate PL874 application and evaluation of programs assisted with PL874 funds to tribal parents/guardians in a timely manner.
- 3) Individual parent/guardians of children or their representative may communicate concerns regarding the educational program directly to their child's teacher or the Superintendent/Principal.

- 4) The Indian/Native American Advisory Committee will review Indian/Native American input and opportunity for input and the district's response to the Indian/Native American comments recommending changes in district policies and procedures, and recommend modification of the policies and procedures. The district will then respond to the Advisory Committee's input.

- 5) All parents/guardians are welcome to address the board on issues of concern at the board's public meetings.

**DEHESA SCHOOL DISTRICT
GOVERNING BOARD POLICIES**

STUDENTS

**INDIAN POLICIES AND PROCEDURES (IPP's)
OF DEHESA SCHOOL DISTRICT**

Children Residing on Federal Lands

AR 5111.1(b)

- 6) All program application, plans and evaluations concerning the education of Indian/Native American children will be disseminated by the district to the tribe or Indian/Native American education committee who shall be responsible to distribute the information to parents/guardians of Indian/Native American children living on Indian lands. At least once each year, representatives of the district and the parent committee will meet to discuss.
- a) Applications for future programs
 - b) Recommendation concerning the needs of children
 - c) Ways the tribe and parents/guardians can assist the children in realizing the benefits of the district's educational program.
 - d) Planning and development of the district's educational program
 - e) Overall view of the district's educational program
 - f) The degree of parent/guardian participation in the district program

*Board Approved on June 19, 2003
Reviewed and Approved Annually
Board amended Feb 19, 2015*

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Personnel
Recommendations

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

The Governing Board is requested to approve/ratify the following personnel recommendations:

Personnel:

Certificated:

1. To accept the resignation of a certificated employee effective 1/31/16.
2. To hire a certificated long term substitute effective 1/31/16

Agenda Item #:VII.F.1-2

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer
Superintendent

Subject: Bilingual School
Psychologist Consultant
Agreement

Meeting Date: February 11, 2016

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Prior to the 2009-2010 school year, the School Psychologist services for the Dehesa School District were provided through the San Diego County Office of Education. Due to budget cuts, the San Diego County Office of Education is no longer able to provide this service for our district.

Report:

Mrs. Zesati has a very extensive background in Special Education. She is a bilingual psychologist. She is currently a part time school psychologist for the Cajon Valley School District. She is a highly respected professional, is very thorough in her assessments and has agreed to serve as the Bilingual Psychologist Consultant for our district, on an as needed basis.

Financial Impact:

It is imperative that we have a Bilingual School Psychologist available to assess for learning disabilities, to conduct initial and triennial assessments, and as a consultant in crisis situations for our Spanish speaking students.

Recommendation:

Administration recommends that the Board take action to approve the Bilingual School Psychologist Consultant Agreement between Flor Zesati and the Dehesa School District.

Agenda Item #:VII.F.3

**CONSULTANCY AGREEMENT
BETWEEN THE
DEHESA SCHOOL DISTRICT
AND
FLOR ZESATI BILINGUAL SCHOOL PSYCHOLOGIST**

Ms. Zesati has a very extensive background in Special Education. She is currently a part time bilingual school psychologist for the Cajon Valley School District. She is a highly respected professional, is very thorough in her assessments and has agreed to serve as the Bilingual Psychologist Consultant for our District.

The Bilingual School Psychologist Consultant will:

- Prepare assessment plans and obtain parent permission for evaluation(s).
- Communicate with child's teacher(s) and related service providers to gain a perspective on how the child is performing in school.
- Observe the student in the educational setting (if appropriate)
- Write an evaluation report, including all legally required components and have it ready at prior to the IEP meeting.

Ensure Spanish assessments are completed within the mandated time line.

- Participate in the IEP meeting in person to discuss evaluation results.
- Release test protocols, notes, etc. to the school district representative.
- Serve as a consultant to staff as needed.

The hourly rate of pay will be \$60.00 per hour.

Ms. Zesati will provide services on an as needed basis by the District.

The terms of this agreement will be effective February 11, 2016 through June 30, 2016.

Nancy Hauer, Superintendent

Flor Zesati

Date



County of San Diego
CLERK OF THE BOARD OF SUPERVISORS
1600 Pacific Highway , Room 402
San Diego, CA 92101
(619) 531-5600 (619) 531-6098 Fax

DAVID HALL
EXECUTIVE OFFICER/CLERK

January 22, 2016

2015-2016 STATEMENT OF ECONOMIC INTERESTS
FORM 700 ANNUAL DISCLOSURES
DATE DUE: APRIL 1, 2016

Dear Agency Officials,

The Political Reform Act requires officials and employees who are designated in an agency's Conflict of Interest Code to file a Statement of Economic Interest (Form 700) annually. The Regulations of the Fair Political Practices Commission (FPPC) requires that Agency Officials coordinate the completion of Statement of Economic Interests (Form 700) for each of their designated filers. The following information is provided in order to ensure your compliance with FPPC regulations.

Form 700

Each individual serving in a position listed within your agency's Conflict of Interest Code must complete and submit a Form 700. A copy of your agency's current Conflict of Interest Code, along with a list of designated positions who must file a Form 700, is available on our website at http://www.sandiegocounty.gov/content/sdc/cob/conflict_interest.html.

Designated Conflict of Interest Filers may now submit their Form 700's electronically using the eDisclosure system. The eDisclosure system makes it easier for filers to comply with reporting requirements. This program is secure and password-protected; it assists filers with filling out the form accurately and completely, and performs an error-check prior to finalization. Each filer will see a list of positions for which they are required to file Form 700's. Once they have completed their form, the system will provide the filer the option to electronically submit their completed Form 700 or the option to print their form and submit it manually. All forms completed through electronic submission must be submitted by April 1, 2016.

If filers prefer not to use the eDisclosure system, an interactive version of the form, which can be completed on-line and printed, is available on the FPPC's website at www.fppc.ca.gov/index.php?id=500.

Please coordinate the completion of Form 700's by each designated filer in your agency, retain a copy within your agency, and forward the originals to the following address, no later than April 1, 2016:

Clerk of the Board of Supervisors, Mail Stop A-45
Statement of Economic Interests, Form 700
1600 Pacific Highway, Room 402
San Diego, CA 92101

Transmittal Form

A transmittal form should be used when forwarding original Form 700's to the Clerk of the Board. The

transmittal form should list the names of the most recent filers according to our records. As the Agency Official, log in to eDisclosure at <https://www.southtechhosting.com/sandiegocounty/edisclosure/default.aspx> to access the most current listing of filers for your agency. Once logged in, please follow these steps to access your transmittal form:

1. Select "Filer Reports" on the menu list to the left of the screen.
2. Select "General Status" under "Report". Filing Year should be 2014.
3. Select "Report Date" as today's date.
4. Select the name of your agency under "Agency". Select "Get Report".

* If any of the individuals listed on the transmittal sheet is no longer a member, a "Leaving Office" Form 700 filing is required.

* If a current member is not listed, please add the individual's name to the list. A new member is required to file a Form 700 within 30 days after assuming office. If he/she did not file, one must be filed now. In addition, an "Annual" filing is required if a member assumed office before October 1, 2015.

Late Filing

The Fair Political Practices Commission (FPPC) prescribes fines of \$10 per day up to a maximum of \$100 for any statement that is filed late. In addition, persons who fail to file their Form 700 on time may be referred to the FPPC's enforcement division for investigation and possible prosecution.

We appreciate your cooperation in carrying out state law and ensuring transparency in government. If you need more information regarding this process, please call Sarah Panfil, Senior Board Assistant, at [\(619\) 685-2593](tel:6196852593). If you need assistance with reporting requirements or have questions about other requirements under the Fair Political Practices Act, please call the Fair Political Practices Commission toll-free assistance number at [\(866\) 275-3772](tel:8662753772) or contact an attorney.

Sincerely,

DAVID HALL

Executive Director/Clerk of the Board of Supervisors



**Santee School District
Office of the Superintendent**

Cathy A. Pierce, Ed.D.

DATE: January 25, 2016
TO: Designated Staff Members
FROM: Lisa Arreola, Executive Assistant
RE: Form 700, Statement of Economic Interests

IMPORTANT

As a trustee or designated employee of a public agency, you are required to complete Form 700, Statement of Economic Interests, and disclose certain types of information. Please complete Form 700 and schedules for reporting interests for the period of January 1, 2015 through December 31, 2015 and return to the Superintendent's Office no later than March 14, 2016. Please review the category requirements below to assure that you are completing all schedules that are applicable to you. Instructions and schedules for reporting interests may also be viewed and printed at the Fair Political Practices Commission's website at www.fppc.ca.gov. If you filed a report last year, and need a copy, please let me know. *As a reminder, Form 700s are public documents. Any member of the public may inspect and copy any statement.*

If your position is:	Your reporting category in Board Bylaw 9270 is:	Your category is required to report the information listed below on Form 700:
<ul style="list-style-type: none"> • Board Member • Superintendent • Assistant Superintendent • Director of Business Services 	<p>Category 1</p>	<p>a. All interests in real property within district boundaries or within two miles of district boundaries. (You are not required to report your personal residence, unless it is also a place of business.)</p> <p>b. All investments, business positions, or sources of income, including gifts, loans, and travel payments, from:</p> <ol style="list-style-type: none"> 1) Entities engaged in the acquisition or disposal of real property within the district, 2) Contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or 3) Entities that manufacture or sell or provide supplies, books, machinery or equipment, including computer hardware, software or computer consulting services of the type used by the district.
<ul style="list-style-type: none"> • Director, All Others • Principal 	<p>Category 2</p>	<p>a. All investments, business positions or sources of income, including gifts, loans, and travel payments, from entities that:</p> <ol style="list-style-type: none"> 1) Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs, or 2) Manufacture or sell or provide supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. This includes computer hardware, software or computer consulting services. For the purposes of this category, a principal's department is his/her entire school.

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE

Date Initial Filing Received
Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Santee School District

Division, Board, Department, District, if applicable

Your Position

School District

▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: _____ Position: _____

2. Jurisdiction of Office (Check at least one box)

- State
- Multi-County _____
- City of _____
- Judge or Court Commissioner (Statewide Jurisdiction)
- County of _____
- Other Santee School District Boundaries

3. Type of Statement (Check at least one box)

- Annual: The period covered is January 1, 2015, through December 31, 2015.
-or-
The period covered is ____/____/____, through December 31, 2015.
- Assuming Office: Date assumed ____/____/____
- Candidate: Election year _____ and office sought, if different than Part 1: _____
- Leaving Office: Date Left ____/____/____ (Check one)
 - The period covered is January 1, 2015, through the date of leaving office.
 - or-
 - The period covered is ____/____/____, through the date of leaving office.

4. Schedule Summary (must complete) ▶ Total number of pages including this cover page: _____

Schedules attached

- Schedule A-1 - Investments - schedule attached
- Schedule A-2 - Investments - schedule attached
- Schedule B - Real Property - schedule attached
- Schedule C - Income, Loans, & Business Positions - schedule attached
- Schedule D - Income - Gifts - schedule attached
- Schedule E - Income - Gifts - Travel Payments - schedule attached

-or-

None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
9625 Cuyamaca Street Santee CA 92071
DAYTIME TELEPHONE NUMBER E-MAIL ADDRESS
(619) 258-2300

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

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

Date Signed _____ Signature _____
(month, day, year) (File the originally signed statement with your filing official.)

JPA COI CODE

CONFLICT OF INTEREST CODE FOR THE
SAN DIEGO COUNTY SCHOOLS RISK MANAGEMENT JOINT POWERS
AUTHORITY

The Political Reform Act (Government Code section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, at Section 18730 of Title 2 of the California Code of Regulations ("Regulation 18730") that contains the terms of a standard conflict of interest code and may be incorporated by reference in an agency's Conflict of Interest Code. After public notice and hearing, the standard conflict of interest code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of Regulation 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict of interest code of the San Diego County Schools Risk Management Joint Powers Authority (Authority).

Individuals holding designated positions shall file their statements with the Authority, which will retain the statements and make the statements available for public inspection and reproduction. (Gov. Code § 81008.) The Authority shall retain all original statements at its office.

**CONFLICT OF INTEREST CODE FOR THE
SAN DIEGO COUNTY SCHOOLS RISK MANAGEMENT JOINT POWERS
AUTHORITY**

APPENDIX A-DESIGNATED POSITIONS

<u>Designated Position</u>	<u>Assigned Disclosure Category</u>
Members of the Board of Directors	1, 2, 3
Alternates to the Board of Directors	1, 2, 3
Secretary to the Board of Directors/Executive Director, SDCSOS	1, 2, 3
Program Manager, SDCSOS	2, 3
Claims Examiner, Consultant	2, 3
Claims Adjuster, SDCSOS	2, 3
Consultants/New Positions	*

Note: The positions of Secretary to the Board of Directors/Executive Director, Program Manager, and Claims Adjuster are filled by employees of the San Diego County Superintendent of Schools ("SDCSOS"), but act in a staff capacity for the Authority. The position of Claims Examiner is filled by an outside consultant, but acts in a staff capacity for the Authority.

*Consultants/new positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in this code subject to the following limitation:

The Secretary to the Board of Directors/Executive Director, SDCSOS ("Secretary") may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that are limited in scope and thus is not required to comply fully with the disclosure requirements in this section. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Secretary's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Gov. Code § 81008.)

**CONFLICT OF INTEREST CODE FOR THE
SAN DIEGO COUNTY SCHOOLS RISK MANAGEMENT JOINT POWERS
AUTHORITY**

APPENDIX B-DISCLOSURE CATEGORIES

Category 1:

Interests in real property located within the Authority's jurisdiction of the type purchased or leased by the Authority.

Category 2:

Investments, business positions in business entities, and income (including gifts, loans and travel payments), from sources of the type that contract with the Authority to provide goods or services (including legal, investigative, training, consultant, expert, mediation, or arbitration services, or any agents thereof),

Category 3:

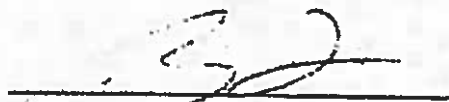
Investments, business positions in business entities, and income (including gifts, loans, and travel payments), from sources that have filed a claim or have a claim pending that is reviewed and administered by the Authority.

This is the last page of the conflict of interest code for the San Diego County Schools Risk Management Joint Powers Authority.



CERTIFICATION OF FPPC APPROVAL

Pursuant to Government Code Section 87303, the conflict of interest code for the San Diego County Schools Risk Management Joint Powers Authority was approved on 12/30/ 2015. This code will become effective on 1/29/ 2016.



Brian G. Lau
Senior Commission Counsel
Fair Political Practices Commission

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS**

AUDIT REPORT

JUNE 30, 2015

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
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**DEHESA SCHOOL DISTRICT
PROPOSITION 39 GENERAL OBLIGATION BONDS
PROPOSITION M AND PROPOSITION D
INTRODUCTION AND CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING**

On November 2, 2010 the Dehesa School District was successful under Proposition M in obtaining District voters to issue up to \$5,500,000 in General Obligation Bonds pursuant to a 55% vote in a bond election. On November 6, 2012 the Dehesa School District was successful under Proposition D in obtaining re-authorization from District voters to issue up to \$3,000,000 in general obligation bonds previously approved in November 2010 pursuant to a 55% vote in a bond election. Based on the re-authorization, ultimately \$3,000,000 will be canceled from the corresponding amount from Proposition M as Proposition D bonds are sold. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Citizens' Bond Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The Dehesa School District Proposition M and D Citizens' Bond Oversight Committee as of June 30, 2015 was comprised of the following members:

<u>Name</u>	<u>Position</u>
Nathan Voth	Chair
Wally Riggs	Vice Chair
Chuck Huskey	Member
Mike Hunsacker	Member
Herb Krickhahn	Member
Jerry Hamilton	Member
Vincent Blanco	Member



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

Aubrey W. King, CPA
Kevin A. Sproule, CPA

INDEPENDENT AUDITOR'S REPORT

**Governing Board Members and
Citizens' Oversight Committee
Dehesa School District
El Cajon, California**

Report on Financial Statements

We have audited the accompanying financial statements of Proposition M and D Building Fund (21) of Dehesa School District, which comprise the balance sheet as of June 30, 2015, and the related statement of revenue, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Emphasis of Matter

As discussed in Note B, the financial statements present only the Building Fund (21) which is specific to Proposition M and D and are not intended to present fairly the financial position and results of operations of Dehesa School District in conformity with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Proposition M and D Building Fund (21) of Dehesa School District as of June 30, 2015, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2016, on our consideration of Dehesa School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Wilkinson Hadley King & Co., LLP

El Cajon, California
January 26, 2016

FINANCIAL SECTION

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
BALANCE SHEET
JUNE 30, 2015**

ASSETS

CURRENT ASSETS

Cash in county treasury	\$ 3,155,567
Accounts receivable	<u>3,526</u>

TOTAL ASSETS \$ 3,159,093

LIABILITIES AND FUND BALANCE

Accounts payable	<u>\$ 179,406</u>
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TOTAL LIABILITIES 179,406

FUND BALANCE

Restricted for capital projects	<u>2,979,687</u>
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TOTAL FUND BALANCE 2,979,687

TOTAL LIABILITIES AND FUND BALANCE \$ 3,159,093

The accompanying notes are an integral part of these financial statements

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015**

REVENUES	
Interest income	\$ <u>13,549</u>
TOTAL REVENUES	<u>13,549</u>
EXPENDITURES	
Services and other operating expenses	27,599
Capital outlay:	
Building and building improvements	1,060,284
Architect fees	90,077
Construction services	54,018
Soils testing	29,960
Bond administration fees	<u>9,350</u>
TOTAL EXPENDITURES	<u>1,271,288</u>
EXCESS OF EXPENDITURES OVER REVENUES	(1,257,739)
NET CHANGE IN FUND BALANCE	(1,257,739)
FUND BALANCE, BEGINNING OF YEAR	<u>4,237,426</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,979,687</u>

The accompanying notes are an integral part of these financial statements

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015**

A. Definition of the Fund

The Building Fund (21) was formed to account for construction as well as renovation of current schools for the Dehesa School District (District), through expenditures of general obligation bonds issued under Proposition M General Obligation Bonds Election of 2010 and Proposition D re-authorization General Obligation Bonds Election of 2012.

B. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.

Fund Structure

The accompanying financial statements are used to account for the transactions of the Building Fund (21) specific to Proposition M and D as defined in Note A and are not intended to present fairly the financial position and results of operations of Dehesa School District in conformity with accounting principles generally accepted in the United States of America.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Building Fund (21) is maintained on the modified accrual basis of accounting. Its revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered). With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

The Board of Trustees adopts an operating budget no later than July 1 in accordance with state law. This budget is revised by the Board of Trustees during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Cash in County Treasury

In accordance with Education Code §41001, the District maintains a substantial amount of 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 fair value, in accordance with the requirements of GASB Statement No. 31.

Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

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

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables. Accounts receivable are recorded net of estimated uncollectible amounts. There were no significant receivables that are not scheduled for collection within one year of year-end.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

Fund Balance Reserves and Designations

Fund balances of the governmental funds are classified as follows:

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

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

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

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

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

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

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

B. Summary of Significant Accounting Policies (Continued)

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65. At June 30, 2015 the District's Proposition M and D Building Fund (21) did not have any deferred inflows or deferred outflows of resources.

C. Cash and Investments

Cash in County Treasury

The District maintains significantly all of its cash in the San Diego County Treasury as part of the common investment pool. As of June 30, 2015, the cash in county treasury in Building Fund (21) was \$3,155,567. The fair value of the Building Fund's portion of this pool as of that date, as provided by the pool sponsor, was \$3,155,567. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

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 their 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. The San Diego County Investment Pool is rated AAA by Standard & Poors.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

C. Cash and Investments (Continued)

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. 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. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposures to interest rate risk by investing in the county pool.

e. *Foreign Currency Risk*

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

f. *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 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.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

D. Accounts Receivable

Accounts receivable at June 30, 2015 consisted of:

Interest	\$ 3,526
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E. Accounts Payable

Accounts payable at June 30, 2015 consisted of:

Vendor payables	\$ 179,406
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F. Long-Term Debt

The outstanding bonded debt as of June 30, 2015 is as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
General obligation bonds	\$ 4,590,844	\$ -	\$ -	\$ 4,590,844
Accreted interest	16,047	22,333	-	38,380
Bond premium	365,198	-	12,436	352,762
Total	\$ 4,972,089	\$ 22,333	\$ 12,436	\$ 4,981,986

General Obligation Bonds

In July 2012, the District issued \$2,499,852, Election of 2010, Series A, General Obligation Bonds in order to “improve student access to computers and modern technology; replace portable classrooms and construct new classrooms; build a new science lab and library and other educational facilities”. The issue consisted of \$190,000 of current interest Serial Bonds, \$2,225,000 of current interest Term Bonds, and \$84,852 of Capital Appreciation Bonds. The bonds have interest rates ranging from 3.00% to 4.00%. Principal payments are made August 1 of each year beginning August 1, 2013 while interest payments are made semi-annually on February 1 and August 1 of each year. The Bonds mature August 1, 2043. The Bonds were sold at a premium. At June 30, 2015 the balance owing on the 2010 Series A General Obligation Bonds was \$2,419,852.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

F. Long-Term Debt (Continued)

In June 2014 the District issued \$2,170,992, Election of 2012, Series A, General Obligation Bonds (GO Reauthorization Bonds) in order to “increase student computer technology access; repair, equip and construct classrooms, build a new science lab and library and other educational facilities; and reduce overall borrowing costs”. The issue consisted of \$1,775,000 of current interest Serial Bonds, and \$395,992 of Capital Appreciation Bonds. The bonds have interest rates ranging from 1.46% to 5.11%. Principal payments are made August 1 of each year beginning August 1, 2017 while interest payments are made semi-annually on February 1 and August 1 of each year. The Bonds mature August 1, 2044. The Bonds were sold at a premium. At June 30, 2015 the balance owing on the 2012 Series A General Obligation Bonds was \$2,170,992.

General Obligation Bonds at June 30, 2015 consisted of the following:

	<u>Date of Issuance</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2010 Election Series A	07/12/2012	3.00-4.00%	08/01/2043	\$ 2,499,852
2012 Election Series A	06/01/2014	1.46-5.11%	08/01/2044	<u>2,170,992</u>
				<u>\$ 4,670,844</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
2010 Election Series A	\$ 2,419,852	\$ -	\$ -	\$ 2,419,852
2010 Accreted Interest	11,272	8,255	-	19,527
2012 Election Series A	2,170,992	-	-	2,170,992
2012 Accreted Interest	<u>4,775</u>	<u>14,078</u>	-	<u>18,853</u>
Total GO Bonds	<u>\$ 4,606,891</u>	<u>\$ 22,333</u>	<u>\$ -</u>	<u>\$ 4,629,224</u>

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

F. Long-Term Debt (Continued)

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2015 is as follows:

Year Ending June 30,	Principal	Accreted Interest	Interest	Total
2016	\$ -	\$ -	\$ 195,363	\$ 195,363
2017	-	-	195,363	195,363
2018	4,775	225	195,362	200,362
2019	24,263	737	195,063	220,063
2020	23,942	1,058	194,463	219,463
2021-2025	262,326	27,674	956,924	1,246,924
2026-2030	484,024	105,976	910,425	1,500,425
2031-2035	543,388	421,764	843,437	1,808,589
2036-2040	1,238,126	216,874	711,018	2,166,018
2041-2045	2,010,000	-	290,586	2,300,586
Totals	<u>\$ 4,590,844</u>	<u>\$ 774,308</u>	<u>\$ 4,688,004</u>	<u>\$ 10,053,156</u>

Note: Amounts represented in the repayment schedule of accreted interest are reflective of 100% of amounts to be repaid. Amounts represented as accreted interest in the debt summary are reflective of amounts that have been accrued as of June 30, 2015.

Accreted interest is the process of systematically increasing the carrying amount of capital appreciation bonds to their estimated value at the maturity date of the bond. The district inputs the effective interest rate, using the present value, the face value, and the period of the bond and multiplies the effective interest rate by the book value of the debt at the end of the period.

G. Bond Premium

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

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015
(Continued)**

G. Bond Premium (Continued)

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

	2010 Series A Bonds	2012 Series A Bonds
	<u> </u>	<u> </u>
Total Interest	\$ 3,075,100	\$ 2,659,700
Less Bond Premium	(223,578)	(156,719)
Net Interest	<u>\$ 2,851,522</u>	<u>\$ 2,502,981</u>
Par Amounts of Bonds	\$ 2,499,582	\$ 2,170,992
Periods	30	30
Effective Interest Rate	3.80%	3.84%

H. Construction Commitments

As of June 30, 2015, the District's Proposition M and D Building Fund (21) had the following commitments with respect to unfinished capital projects:

	<u>Commitment</u>	<u>*Expected Date of Final Completion</u>
Construction in process:		
Dehesa Elementary Two-Story Building	\$ 5,425,706	January 2016

*Expected date of completion subject to change

OTHER INDEPENDENT AUDITOR'S REPORTS



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

Aubrey W. King, CPA
Kevin A. Sproule, CPA

**INDEPENDENT AUDITORS' 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**

**Governing Board Members and
Citizens Oversight Committee
Dehesa School District
El Cajon, California**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Proposition M and D Building Fund (21) of Dehesa School District, which comprise the balance sheet as of June 30, 2015, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 26, 2016.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

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

Purpose of this Report

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

Wilkinson Hadley King & Co., LLP

El Cajon, California
January 26, 2016



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

Aubrey W. King, CPA
Kevin A. Sproule, CPA

INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

**Governing Board Members and
Citizens Bond Oversight Committee
Dehesa School District
El Cajon, California**

We have audited the financial statements of the Proposition M and D Building Fund (21) of Dehesa School District as of and for the fiscal year ended June 30, 2015 and have issued our report thereon dated January 26, 2016. Our audit was made in accordance with generally accepted auditing standards in the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements for the Proposition 39 Proposition M and D General Obligation Bonds for the fiscal year ended June 30, 2015. The objective of the audit of compliance applicable to Dehesa School District is to determine with reasonable assurance that:

- The proceeds from the sale of the Proposition M and D Bonds were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the District, in establishing the approved projects set forth in the ballot measure, will modernize, replace, renovate, construct, acquire, equip, furnish, and otherwise improve facilities of the District as noted in the bond project list.

In performing our audit of compliance, we performed procedures including but not limited to those listed as follows:

Internal Control Evaluation

Procedure Performed:

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding Proposition M and D resources
- Prevent material misstatement in the Proposition M and D Building Fund financial statements
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of Proposition M and D funds

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All purchase requisitions and expenditures are reviewed for proper supporting documentation. The Project Manager/Consultant submits supporting documentation to the Superintendent to initiate a contract for services and/or a purchase requisition. Purchase Orders are generated by the Administrative Secretary and routed to the Business Manager for approval. The Business Manager verifies that the requested purchase is within the scope and parameters of the approved budget and that all expenditures are properly recorded by project expense and category. When the invoice is received, the Project Manager/Consultant verifies that the services have been satisfactorily rendered and that charges are consistent with the amounts approved in the contract/purchase order. The invoice is approved by the Project Manager/Consultant and then routed to the Business Manager to process for payment through the District's accounts payable system. The payment request and supporting documentation is provided to the San Diego County Office of Education for audit review and compliance purposes.

Results of Procedures Performed

The results of our audit determined the internal control procedures as implemented are sufficient to meet the financial and compliance objectives required by generally accepted accounting standards and applicable laws and regulations.

Facilities Site Review

Procedures Performed:

We reviewed the Independent Citizens' Bond Oversight Committee minutes and agenda and other pertinent information on Proposition M and D designated projects and determined that Proposition M and D funds expended for the year ended June 30, 2015 were for valid facilities acquisition and construction purposes as stated in the Bond Project List.

Results of Procedures Performed:

Based on our review of the minutes and agenda of the Independent Citizens' Bond Oversight Committee, the documentation and pertinent information of the Proposition M and D designated projects, and the explanation of management, it appears the construction work performed was consistent with the Bond Project List.

Tests of Expenditures

Procedures Performed:

We tested expenditures to determine whether Proposition M and D funds were spent solely on voter and Board approved school facilities projects as set forth in the Bond Project List and the Proposition M and D ballot measure language. Our testing included a sample of vendor payments totaling approximately \$1,262,437 or approximately 99% of total expenditures for the year. Our testing included \$1,242,151 of capital outlay expenditures which was 99% of capital outlay expenses.

Results of Procedures Performed:

We found no instances where expenditures tested were not in compliance with the terms of the Proposition M and D ballot measure and applicable state laws and regulations.

Tests of Contracts and Bid Procedures

Procedures Performed:

We reviewed the District's board minutes for approval of construction contracts and change orders, if any, to determine compliance with the District's policy and Public Contract Code provisions related to biddings and contracting.

Results of Procedures Performed:

We noted no instances where the District was out of compliance with respect to contracts and bidding procedures.

Citizens' Bond Oversight Committee

Procedures Performed:

We have reviewed the minutes of the Citizens' Bond Oversight Committee meetings and have attended committee meetings to verify compliance with Education Code sections 15278 through 15282.

Results of Procedures Performed:

We have determined the Dehesa School District's Proposition M and D Citizens' Bond Oversight Committee and its involvement is in compliance with Education Code sections 15278 through 15282.

Our audit of compliance made for the purposes set forth in the second and third paragraphs of this report above would not necessarily disclose all instances of noncompliance.

In our opinion, the District complied, in all material respects, with the compliance requirements for the Proposition M and D Building Fund, for the fiscal year ended June 30, 2015.

This report is intended solely for the information and use of the District's Governing Board, the Proposition M and D Citizens' Bond Oversight Committee, management, others within the entity, and the taxpayers of Dehesa School District 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
January 26, 2016

FINDINGS AND RESPONSES SECTION

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2015**

There were no findings to report.

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2015**

There were no findings reported in the June 30, 2014 audit.

SUPPLEMENTAL INFORMATION

**DEHESA SCHOOL DISTRICT
PROPOSITION M AND D BUILDING FUND
GENERAL OBLIGATION BONDS
BOND ISSUANCE
JUNE 30, 2015**

AUTHORITY FOR ISSUANCE

The Bonds are issued pursuant to the provisions and requirements of Article 2 of Chapter 1.5 of Part 5 of Division 1 of Title 1 of the California Education Code 15264 *et seq.*, and pursuant to Education Code Section 35160 and other applicable law, and pursuant to a resolution adopted by the Board of Trustees of the District on January 22, 2009 (the "District Resolution") and a resolution adopted by the Board of Supervisors of the County on February 10, 2009 (the "Bond Resolution" and together with the District Resolution, the "Resolution").

The District received authorization at an election held on November 2, 2010, by an affirmative vote of 58.5 percent of the votes cast by eligible voters within the District (the "Authorization") under Proposition M to issue and not exceed \$5,500,000 of General Obligation Bonds. 2010 Election Series A (the "Series A Bonds") were issued pursuant to the resolution in the amount of \$2,499,852 in July 2012. The Bonds represent the first series of Bonds sold under the Authorization.

The District received re-authorization at an election held on November 6, 2012, by an affirmative vote of 55.9 percent of the votes cast by eligible voters within the District (the "Re-Authorization") under Proposition D to re-authorize and issue and not to exceed \$3,000,000 of General Obligation Reauthorization Bonds. 2012 Election Series A (the "Series A Bonds") were issued pursuant to the resolution in the amount of \$2,170,992 in June 2014. The bonds represent the first series of bonds sold under the re-authorization.

PURPOSE OF ISSUE

Pursuant to the Authorization, the proceeds of the Bonds will be used to improve student access to computers and modern technology; replace portable classrooms and construct new classrooms; build a new science lab and library and other educational facilities; increase student computer technology access; repair, equip and construct classrooms; and reduce overall borrowing costs.

**DEHESA SCHOOL DISTRICT
COUNTY OF SAN DIEGO
EL CAJON, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2015

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

Introductory Section

Dehesa School District
 Audit Report
 For The Year Ended June 30, 2015

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Dehesa School District
 Audit Report
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Financial Section



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

Aubrey W. King, CPA
Kevin A. Sproule, CPA

Independent Auditor's Report

To the Board of Trustees
Dehesa School District
El Cajon, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dehesa School District ("the District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dehesa School District as of June 30, 2015, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

Change in Accounting Principles

As described in Note A to the financial statements, in 2015, Dehesa School District adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date -- an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, schedule of funding progress for OPEB benefits, schedule of the District's proportionate share of the net pension liability and schedule of District pension contributions 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dehesa School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The 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 2014-15*, published by the Education Audit Appeals Panel, and is also not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2016 on our consideration of Dehesa 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* in considering Dehesa School District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co., LLP

El Cajon, California
January 26, 2016

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

This section of Dehesa School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2015. Please read it in conjunction with District's financial statements, which immediately follow this section.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB No. 34 established financial reporting standards for state and local government, including cities, villages and special purpose governments.

FINANCIAL HIGHLIGHTS

- The District's Net Position was \$7,200. This is a decrease of \$1,930,426 from prior year.
- The total revenues were \$3,945,323. The cost of basic programs was \$4,038,888.
- The District's program costs exceeded revenues by \$93,565.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - Management's Discussion and Analysis (this section), the Basic Financial Statements, Required Supplementary Information, and other Supplementary Information. The Basic Financial Statements present different views of the District as follows:

- The first two statements are district-wide combined Financial Statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are Fund Financial Statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

The referenced financial statements also include *Notes* that explain some of the information in the statements and provide more detailed data. The financial statements are followed by a section of *Required Supplementary Information* that further explains and supports the financial statements with comparisons of the District's budget and actual results for the year.

Below summarizes the major features of the District's financial statements, including a portion of the district's activities they cover and the types of information they contain.

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Major Features of the District-wide Financial Statements and Fund Financial Statements

Fund Statements		
	District-Wide	Governmental Funds
<i>Scope</i>	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenue, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or service have been received and payment is due during the year or soon thereafter

The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of the financial statements.

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

District-Wide Statements

The two District-Wide Statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in The Statement of Activities regardless of when cash is received or paid.

- 1) Net position (*the difference between the District's assets and liabilities, see Table 1*) is one way to measure the district's financial health or position
 - Over time increases and decreases in the District's net position is an indicator of whether financial position is improving or deteriorating, respectively.
 - To assess the overall health of the District you need to consider additional non-financial factors such as change in the district's property tax base and the condition of school buildings and other facilities.

- 2) The District's activities are represented in the district-wide financial statements.
 - *District's Activities* - All of the district's basic services are included, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the District's specific funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and related spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying any long-term debt) or to show that it is properly using certain revenues (like Federal grants).

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

- *Governmental Funds* - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the district's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statement that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's combined net position as of June 30, 2015, was \$7,200 (See Table A-1 below.)

Table A-1			
Condensed Statement of Net Position			
	30-Jun-14	30-Jun-15	\$ Change
Current & Other Assets	\$6,202,368	\$5,661,303	(\$541,065)
Capital Assets, Net of Depreciation	\$1,152,697	\$2,307,962	\$1,155,265
Total Assets	\$7,355,065	\$7,969,265	\$614,200
Current Liabilities	\$325,119	\$908,384	\$583,265
General Long-Term Debt	\$5,092,320	\$6,752,340	\$1,660,020
Total Liabilities	\$5,417,439	\$7,660,724	\$2,243,285
Net Position			
Invested in Capital Assets			
Capital Projects	\$548,542	\$3,464,469	\$2,915,927
Debt Service	\$159,819	\$108,741	(\$51,078)
Educational Programs		\$156,319	\$156,319
Unrestricted	\$784,499	(\$3,855,719)	(\$4,640,218)
Restricted	\$444,766	\$133,390	(\$311,376)
Total Net Position	\$1,937,626	\$7,200	(\$1,930,426)

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position. The District's total revenue was \$3,945,323. (See Table A-2). The total cost of all programs and services was \$4,038,888. The total expenses surpassed revenue by \$93,565.

Table A-2			
Condensed Statement of Activities			
	30-Jun-14	30-Jun-15	Difference
Revenues			
Program Revenues			
Charges for Services	\$68,731	\$19,451	(\$49,280)
Operating Grants and Contributions	\$1,300,644	\$1,463,195	\$162,551
Capital Grants and Contributions	\$0	\$0	\$0
General Revenues			
Taxes & Subventions	\$1,006,562	\$914,736	(\$91,826)
Federal & State Revenue	\$738,359	\$721,868	(\$16,491)
Local Revenue	\$332,584	\$826,073	\$493,489
Total Revenues	\$3,446,880	\$3,945,323	\$498,443
Expenses			
Instruction	\$2,302,904	\$2,464,135	\$161,231
Instruction-Related Services	\$282,686	\$373,467	\$90,781
Pupil Services	\$348,776	\$291,729	(\$57,047)
General Administration	\$259,588	\$273,332	\$13,744
Plant Services	\$301,271	\$353,682	\$52,411
Depreciation (Unallocated)	\$80,026	\$69,188	(\$10,838)
Other Outgo	\$90,208		(\$90,208)
Interest on Long-Term Debt	\$268,196	\$213,355	(\$54,841)
Total Expenses	\$3,933,655	\$4,038,888	\$105,233
Change in Net Position	(\$486,775)	(\$93,565)	\$393,210

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds. The District closed fiscal year 2014-2015 with a total combined, government fund balance of \$4,838,789. A breakdown of the ending fund balances in governmental funds is summarized on Table A-3 below.

Table A-3	
Governmental Funds	
General Fund	\$457,535
Charter Special Revenue Fund	\$127,753
Child Development Fund	\$0
Cafeteria Fund	\$16,591
Deferred Maintenance Fund	\$107,384
Special Reserve Fund for Other than Capital Outlay	\$484,257
Special Reserve Fund for Postemployment Benefits	\$67,589
Building Fund	\$2,979,687
Capital Facilities Fund	\$477,353
Special Reserve for Capital Outlay	\$7,430
Bond Interest & Redemption Fund	\$108,741
Total	\$4,834,320

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

General Fund Budgetary Highlights

Over the course of the year, the district revised the annual operating budget several times. The following table is an analysis of the budget verses actual expenditures within the general fund.

Table A-4			
Budget vs. Actual Expenditures			
	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
LCFF Sources			
State Apportionments	\$ 1,118,047	\$ 1,147,059	\$ 1,084,277
EPA	\$ 167,461	\$ 208,192	\$ 249,655
Local Sources	\$ 89,611	\$ 103,122	\$ 108,068
Federal Revenue	\$ 377,018	\$ 364,778	\$ 365,190
Other State Revenue	\$ 142,259	\$ 99,916	\$ 150,796
Other Local Revenue	\$ 1,090,829	\$ 1,276,662	\$ 1,390,534
Total Revenues	\$ 2,985,225	\$ 3,199,729	\$ 3,348,520
Expenditures:			
Current:			
Certificated Salaries	\$ 965,027	\$ 867,545	\$ 913,953
Classified Salaries	\$ 461,465	\$ 488,918	\$ 489,339
Employee Benefits	\$ 407,938	\$ 407,895	\$ 436,642
Books and Supplies	\$ 99,152	\$ 155,000	\$ 129,762
Services and Other Operating Expenditures	\$ 1,178,054	\$ 1,304,583	\$ 1,383,260
Capital Outlay	\$ 31,000	\$ 11,334	\$ 7,062
Total Expenditures	\$ 3,142,636	\$ 3,235,275	\$ 3,360,018
Excess (Deficiency of Revenues			
Over (Under) Expenditures	\$ (157,411)	\$ (35,546)	\$ (11,498)
Other Financing Sources (Uses):			
Transfers In	\$ 7,950	\$ 23,434	\$ 9,475
Transfers Out	\$ -	\$ 126,880	\$ 82,204
Total Other Financing Sources (Uses)	\$ 7,950	\$ (103,446)	\$ (72,729)
Net Change in Fund Balance	\$ (149,461)	\$ (138,992)	\$ (84,227)
Fund Balance, July 1	\$ 446,233	\$ 541,763	\$ 541,763
Fund Balance, June 30	\$ 296,772	\$ 402,771	\$ 457,536

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets (net of depreciation) are at \$2,307,962. These assets include Land, Land Improvement, Building Construction and Equipment. The total depreciation expense for the year was \$119,885.

Table A-5			
Capital Assets			
	30-Jun-14	30-Jun-15	Change
Work in Progress	\$375,322	\$1,643,410	\$1,268,088
Land	\$3,000	\$3,000	\$0
Buildings	\$2,059,265	\$2,059,265	\$0
Land Improvements	\$9,900	\$9,900	\$0
Equipment	\$721,547	\$728,609	\$7,062
Less: Accumulated Depreciation	(\$2,016,337)	(\$2,136,222)	(\$119,885)
Total Capital Assets, Net of Depreciation	\$1,152,697	\$2,307,962	\$1,155,265

Long-Term Debt

Table A-6			
Long Term Debt			
	30-Jun-14	30-Jun-15	\$ Change
Compensated Absences	\$30,227	\$21,313	(\$8,914)
GO Bonds	\$4,590,844	\$4,590,844	\$0
Other Long-Term Debt	\$381,245	\$391,142	\$9,897
Net Pension Liability	\$2,031,188	\$1,611,485	(\$419,703)
Net OPEB Obligation	\$90,004	\$137,556	\$47,552
Total Long Term Debt	\$7,123,508	\$6,752,340	(\$371,168)

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

JUNE 30, 2015

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the only known circumstances that could significantly affect the District's financial health would be an unexpected material decrease in average daily attendance or a sudden unplanned economic downturn in the State economy.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Lori Wigg, Business Manager, Dehesa School District, 4612 Dehesa Road, El Cajon, CA 92019.

Dehesa School District

Basic Financial Statements

DEHESA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015

ASSETS:	
Cash	\$ 5,145,581
Accounts Receivable	515,722
Capital Assets:	
Land	3,000
Land Improvements	9,900
Buildings	2,059,265
Equipment	728,609
Work in Progress	1,643,410
Less Accumulated Depreciation	<u>(2,136,222)</u>
Total Assets	<u>7,969,265</u>
DEFERRED OUTFLOWS OF RESOURCES	138,591
LIABILITIES:	
Accounts Payable	907,318
Unearned Revenue	1,066
Long-Term Liabilities:	
Due Within One Year	33,749
Due in More Than One Year	<u>6,718,591</u>
Total Liabilities	<u>7,660,724</u>
DEFERRED INFLOWS OF RESOURCES	439,932
NET POSITION:	
Restricted for:	
Capital Projects	3,464,469
Debt Service	108,741
Educational Programs	156,319
Other Purposes (Expendable)	191,563
Other Purposes (Nonexpendable)	133,390
Unrestricted	<u>(4,047,282)</u>
Total Net Position	<u>\$ 7,200</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

Functions	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental Activities:					
Instruction	\$ 2,464,135	\$ -	\$ 1,334,948	\$ -	\$ (1,129,187)
Instruction-Related Services:					
Instructional Supervision and Administration	29,184	-	25,005	-	(4,179)
Instructional Library, Media and Technology	61,518	-	-	-	(61,518)
School Site Administration	282,765	-	6,101	-	(276,664)
Pupil Services:					
Home-to-School Transportation	115,200	-	51	-	(115,149)
Food Services	79,145	18,396	50,924	-	(9,825)
All Other Pupil Services	97,384	-	28,128	-	(69,256)
General Administration:					
Centralized Data Processing	3,871	-	-	-	(3,871)
All Other General Administration	269,461	665	16,958	-	(251,838)
Plant Services	353,682	390	1,080	-	(352,212)
Depreciation (unallocated)	69,188	-	-	-	(69,188)
Interest on Long-Term Debt	213,355	-	-	-	(213,355)
Total Expenses	<u>\$ 4,038,888</u>	<u>\$ 19,451</u>	<u>\$ 1,463,195</u>	<u>\$ -</u>	<u>\$ (2,556,242)</u>
General Revenues:					
Taxes and Subventions:					
Taxes Levied for General Purposes					799,494
Taxes Levied for Debt Service					115,242
Federal and State Aid Not Restricted to Specific Programs					721,868
Interest and Investment Earnings					20,118
Interagency Revenues					395,342
Miscellaneous					410,613
Total General Revenues					<u>\$ 2,462,677</u>
Change in Net Position					<u>(93,565)</u>
Net Position Beginning as Adjusted (Note P)					<u>100,765</u>
Net Position Ending					<u>\$ 7,200</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 1,121,012	\$ 3,155,567	\$ 862,885	\$ 5,139,464
Cash on Hand and in Banks	-	-	479	479
Cash in Revolving Fund	5,637	-	-	5,637
Accounts Receivable	498,024	3,526	14,172	515,722
Due from Other Funds	45,465	-	484	45,949
Total Assets	<u>1,670,138</u>	<u>3,159,093</u>	<u>878,020</u>	<u>5,707,251</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 632,732	\$ 179,406	\$ 13,778	\$ 825,916
Due to Other Funds	26,959	-	18,990	45,949
Unearned Revenue	1,066	-	-	1,066
Total Liabilities	<u>660,757</u>	<u>179,406</u>	<u>32,768</u>	<u>872,931</u>
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	5,638	-	-	5,638
Restricted Fund Balances	159,319	2,979,687	603,866	3,742,872
Committed Fund Balances	-	-	107,384	107,384
Assigned Fund Balances	67,589	-	134,002	201,591
Unassigned:				
Reserve for Economic Uncertainty	739,611	-	-	739,611
Other Unassigned	37,224	-	-	37,224
Unassigned, reported in nonmajor:				
Total Fund Balance	<u>1,009,381</u>	<u>2,979,687</u>	<u>845,252</u>	<u>4,834,320</u>
Total Liabilities and Fund Balances	<u>\$ 1,670,138</u>	<u>\$ 3,159,093</u>	<u>\$ 878,020</u>	<u>\$ 5,707,251</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

Total fund balances, governmental funds		\$ 4,834,320
Amounts reported for governmental activities in the statement of net position are different because:		
Capital Assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets relating to governmental activities, at historical cost:	4,444,184	
Accumulated depreciation:	<u>(2,136,222)</u>	
	Net:	2,307,962
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 unmatrued interest owing at the end of the period was:		(81,401)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
	Deferred outflows of resources relating to pensions	138,591
	Deferred inflows of resources relating to pensions	(439,932)
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
	General obligation bonds	4,590,844
	Accreted interest	38,380
	Bond premium	352,762
	Net Pension Liability	1,611,485
	Net OPEB obligation	137,556
	Compensated absences payable	<u>21,313</u>
		<u>(6,752,340)</u>
Total net position, governmental activities		\$ <u><u>7,200</u></u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,084,277	\$ -	\$ -	\$ 1,084,277
Education Protection Account Funds	249,655	-	-	249,655
Local Sources	108,069	-	-	108,069
Federal Revenue	365,190	-	49,532	414,722
Other State Revenue	150,795	-	5,587	156,382
Other Local Revenue	1,392,047	13,549	526,620	1,932,216
Total Revenues	<u>3,350,033</u>	<u>13,549</u>	<u>581,739</u>	<u>3,945,321</u>
Expenditures:				
Instruction	2,356,536	-	-	2,356,536
Instruction - Related Services	348,138	-	-	348,138
Pupil Services	143,691	-	136,934	280,625
General Administration	272,133	-	2,775	274,908
Plant Services	239,521	1,271,288	95,178	1,605,987
Debt Service:				
Interest	-	-	166,817	166,817
Total Expenditures	<u>3,360,019</u>	<u>1,271,288</u>	<u>401,704</u>	<u>5,033,011</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,986)</u>	<u>(1,257,739)</u>	<u>180,035</u>	<u>(1,087,690)</u>
Other Financing Sources (Uses):				
Transfers In	76,994	-	14,685	91,679
Transfers Out	(91,679)	-	-	(91,679)
Total Other Financing Sources (Uses)	<u>(14,685)</u>	<u>-</u>	<u>14,685</u>	<u>-</u>
Net Change in Fund Balance	(24,671)	(1,257,739)	194,720	(1,087,690)
Fund Balance, July 1	1,034,052	4,237,426	650,532	5,922,010
Fund Balance, June 30	<u>\$ 1,009,381</u>	<u>\$ 2,979,687</u>	<u>\$ 845,252</u>	<u>\$ 4,834,320</u>

The accompanying notes are an integral part of this statement.

DEHESA 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, 2015

Total change in fund balances, governmental funds \$ (1,087,690)

Amounts reported for governmental activities in the statement of activities are different 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	1,275,150	
Depreciation expense	<u>(119,885)</u>	
Net:		1,155,265

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (75,967)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period 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: (36,638)

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: (9,897)

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (47,552)

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: 8,914

Change in net assets of governmental activities - statement of activities \$ (93,565)

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	<u>Agency Fund</u>
	<u>Student Body Fund</u>
ASSETS:	
Cash on Hand and in Banks	\$ 4,419
Total Assets	<u>4,419</u>
LIABILITIES:	
Due to Student Groups	\$ 4,419
Total Liabilities	<u>4,419</u>
NET POSITION:	
Total Net Position	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

A. Summary of Significant Accounting Policies

Dehesa 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 no component units. 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 position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

The District reports the following major governmental funds:

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

Building Fund. This fund accounts for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

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.

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.

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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

3. Encumbrances

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

4. Budgets and Budgetary Accounting

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

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

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

5. Revenues and Expenses

a. Revenues - Exchange and Non-Exchange

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

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

b. Expenses/Expenditures

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

6. Assets, Liabilities, and Equity

a. Deposits and Investments

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

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

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

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

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 during the benefiting period.

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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>
Buildings	25-50
Building Improvements	10-20
Vehicles	5-7
Office Equipment	3-15
Computer 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. **Unearned Revenue**

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

f. **Interfund Activity**

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

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 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District.

h. **Fund Balances - Governmental Funds**

Fund balances of the governmental funds are classified as follows:

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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

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

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

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

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

i. **Minimum Fund Balance**

The District maintains a minimum reserve of 5% of general fund expenditures including other financing uses within the general fund. This reserve may be increased from time to time in order to address specific anticipated shortfalls. If necessary, The Special Reserve Fund for Other Than Capital Outlay may also be used to meet the minimum state required reserve level. The minimum reserve shall apply towards the established minimum Reserve for Economic Uncertainties or an amount that that meets or exceeds the requirements by law. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures.

Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints in use, the Reserve for Economic Uncertainties consists of balances that are otherwise unassigned.

7. **Deferred Inflows and Deferred Outflows of Resources**

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

8. GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 17 (Special Reserve Fund for Other Than Capital Outlay) and Fund 20 (Special Reserve Fund for Post Employment Benefits) are merged with the General Fund for purposes of presentation in the audit report.

9. Pensions

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

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

Valuation Date (VD)	June 30, 2013
Measurement Date (MD)	June 30, 2014
Measurement Period (MP)	July 1, 2013 to June 30, 2014

10. Use of Estimates

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

11. Change in Accounting Policies

In June, 2012 the GASB issued Statement No. 68, "Accounting and Financial Reporting for Pensions -- an Amendment of GASB No. 27," which is effective for fiscal years beginning after June 15, 2014. The District has implemented the provisions of this Statement for the year ended June 30, 2015.

The Statement requires numerous new pension disclosures in the notes to the financial statements and two new 10-year schedules as required supplementary information. Also, for the first time the District is required to recognize pension expense, report deferred outflows of resources and deferred inflows of resources related to pensions, a net pension liability for its proportionate shares of the collective pension expense, collective deferred outflows of resources and deferred inflows of resources related to pensions, and collective net pension liability. The reporting of these new amounts on the government-wide financial statements, along with the effect of the restatement of the beginning net position, if any, will also affect the District's government-wide net position.

In November, 2013 the GASB issued Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68". This Statement amends Paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The District has implemented the provisions of this Statement for the year ended June 30, 2015.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

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

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

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

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

C. Excess of Expenditures Over Appropriations

As of June 30, 2015, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Certificated salaries	\$ 46,409
Classified salaries	422
Employee benefits	28,746
Services and other operating expenditures	81,452

The District incurred unanticipated expenses in salaries, benefits, and operating expenses.

D. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$5,139,464 as of June 30, 2015). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$5,139,464. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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

Cash balances on hand and in banks (\$4,898 as of June 30, 2015) and in the revolving fund (\$5,637) 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 Authorized by the California Government Code and the District's Investment Policy

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

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

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. The San Diego County Investment Pool is rated AAA/S1 by Standard & Poors. At year end the District was not exposed to credit risk.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

b. Custodial Credit Risk

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

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

As of June 30, 2015, the District's bank balances of \$10,535 (including revolving cash) 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.

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

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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.

E. Accounts Receivable

Accounts receivable at June 30, 2015 consisted of:

	Major Governmental Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund		
Federal Government:				
Federal programs	\$ 310,015	\$ -	\$ 12,426	\$ 322,441
State Government:				
Lottery	17,208	-	-	17,208
Other state programs	29,691	-	1,024	30,715
Local Sources:				
Interest	959	3,526	722	5,207
Other local sources	140,151	-	-	140,151
Totals	\$ 498,024	\$ 3,526	\$ 14,172	\$ 515,722

All accounts receivable are considered to be collectible in full and as such no allowance for doubtful accounts has been established.

F. Capital Assets

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Work in progress	375,322	1,268,088	-	1,643,410
Total capital assets not being depreciated	378,322	1,268,088	-	1,646,410
Capital assets being depreciated:				
Buildings	2,059,265	-	-	2,059,265
Improvements	9,900	-	-	9,900
Equipment	721,547	7,062	-	728,609
Total capital assets being depreciated	2,790,712	7,062	-	2,797,774
Less accumulated depreciation for:				
Buildings	(1,437,197)	(75,848)	-	(1,513,045)
Improvements	(9,900)	-	-	(9,900)
Equipment	(569,240)	(44,037)	-	(613,277)
Total accumulated depreciation	(2,016,337)	(119,885)	-	(2,136,222)
Total capital assets being depreciated, net	774,375	(112,823)	-	661,552
Governmental activities capital assets, net	\$ 1,152,697	\$ 1,155,265	\$ -	\$ 2,307,962

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

Depreciation was charged to functions as follows:

Instruction	\$	19,496
Instruction-Related Services		20,008
Pupil Services		2,224
General Administration		2,876
Plant Services		6,093
Other Outgo		69,188
	\$	<u>119,885</u>

G. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2015, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
Special Reserve Fund	General Fund	\$ 17,000	Cash contribution
General Fund	Cafeteria Fund	9,910	Contribution and indirect costs
General Fund	Child Development Fund	9,080	Cash contribution
Child Development Fund	General Fund	370	Cash adjustment
General Fund	Special Reserve Fund	9,476	Board approved stipends
Cafeteria Fund	General Fund	113	Cash adjustment
	Total	<u>\$ 45,949</u>	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2015, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Child Development Fund	\$ 6,820	Cash contribution
General Fund	Special Reserve Fund	67,519	OPEB contribution
Special Reserve Fund	General Fund	9,475	Board approved stipends
General Fund	Cafeteria Fund	7,865	Cash contribution
	Total	<u>\$ 91,679</u>	

H. Accounts Payable

Accounts payable at June 30, 2015 consisted of:

	Major Governmental Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund		
Vendor payables	\$ 467,436	\$ 179,406	\$ 8,921	\$ 655,763
Pension related liabilities	11,895	-	584	12,479
Charter school payables	117,121	-	-	117,121
Payroll benefits	36,280	-	4,273	40,553
Totals	<u>\$ 632,732</u>	<u>\$ 179,406</u>	<u>\$ 13,778</u>	<u>\$ 825,916</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

I. Short-Term Debt Activity

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

J. Deferred Outflows of Resources

In accordance with GASB Statement No. 68 & 71, payments made subsequent to the net pension liability measurement date are recorded as deferred outflows of resources.

A summary of the deferred outflows of resources as of June 30, 2015 is as follows:

<u>Description</u>	<u>Issue Date</u>	<u>Amortization Term</u>	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Current Year Amortization</u>	<u>Balance June 30, 2015</u>
Pension related	06/30/2015	1 Year	\$ -	\$ 138,591	\$ -	\$ 138,591
Total Deferred Outflows of Resources			<u>\$ -</u>	<u>\$ 138,591</u>	<u>\$ -</u>	<u>\$ 138,591</u>

Future amortization of deferred outflows of resources is as follows:

<u>Year Ending June 30</u>	<u>Pension Related</u>
2016	\$ 138,591
Total	<u>\$ 138,591</u>

K. Deferred Inflows of Resources

In accordance with GASB Statement No. 68 & 71, payments received subsequent to the net pension liability measurement date are recorded as deferred inflows of resources.

A summary of the deferred inflows of resources as of June 30, 2015 is as follows:

<u>Description</u>	<u>Issue Date</u>	<u>Amortization Term</u>	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Current Year Amortization</u>	<u>Balance June 30, 2015</u>
Pension related	06/30/2015	1 Year	\$ -	\$ 439,932	\$ -	\$ 439,932
Total Deferred Inflows of Resources			<u>\$ -</u>	<u>\$ 439,932</u>	<u>\$ -</u>	<u>\$ 439,932</u>

Future amortization of deferred inflows of resources is as follows:

<u>Year Ending June 30</u>	<u>Pension Related</u>
2016	\$ 439,932
Total	<u>\$ 439,932</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

L. 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, 2015, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 4,590,844	\$ -	\$ -	\$ 4,590,844	\$ -
Accreted interest	16,047	22,333	-	38,380	-
Bond premium	365,198	-	12,436	352,762	12,436
Net pension liability	2,031,188	-	419,703	1,611,485	-
Compensated absences *	30,227	-	8,914	21,313	21,313
Net OPEB obligation	90,004	67,519	19,967	137,556	-
Total governmental activities	\$ 7,123,508	\$ 89,852	\$ 461,020	\$ 6,752,340	\$ 33,749

* 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 bond premium, net OPEB obligation, and net pension liability at June 30, 2015 are as follows:

Year Ending June 30,	Governmental Activities			
	Principal	Accreted Interest	Interest	Total
2016	\$ 21,313	\$ -	\$ 195,363	\$ 216,676
2017	-	-	195,363	195,363
2018	4,775	225	195,362	200,362
2019	24,263	737	195,063	220,063
2020	23,942	1,058	194,463	219,463
2021-2025	262,326	27,674	956,924	1,246,924
2026-2030	484,024	105,976	910,425	1,500,425
2031-2035	543,388	421,764	843,437	1,808,589
2036-2040	1,238,126	216,874	711,018	2,166,018
2041-2045	2,010,000	-	290,586	2,300,586
Totals	\$ 4,612,157	\$ 774,308	\$ 4,688,004	\$ 10,074,469

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

3. General Obligation Bonds

General obligation bonds at June 30, 2015 consisted of the following:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2010 Election Series A	08/01/2013	3.00-4.00%	08/01/2043	\$ 2,499,852
2012 Election Series A	06/01/2014	1.46-5.11%	08/01/2044	2,170,992
				<u>\$ 4,670,844</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
2010 Election Series A	\$ 2,419,852	\$ -	\$ -	\$ 2,419,852
2010 Accreted Interest	11,272	8,255	-	19,527
2012 Election Series A	2,170,992	-	-	2,170,992
2012 Accreted Interest	4,775	14,078	-	18,853
Total GO Bonds	<u>\$ 4,606,691</u>	<u>\$ 22,333</u>	<u>\$ -</u>	<u>\$ 4,629,224</u>

The annual requirements to amortize the bonds outstanding at June 30, 2015 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Accreted Interest</u>	<u>Interest</u>	<u>Total</u>
2016	\$ -	\$ -	\$ 195,363	\$ 195,363
2017	-	-	195,363	195,363
2018	4,775	225	195,362	200,362
2019	24,263	737	195,063	220,063
2020	23,942	1,058	194,463	219,463
2021-2025	262,326	27,674	956,924	1,246,924
2026-2030	484,024	105,976	910,425	1,500,425
2031-2035	543,388	421,764	843,437	1,808,589
2036-2040	1,238,126	216,874	711,018	2,166,018
2041-2045	2,010,000	-	290,586	2,300,586
Totals	<u>\$ 4,590,844</u>	<u>\$ 774,308</u>	<u>\$ 4,688,004</u>	<u>\$ 10,053,156</u>

4. Bond Premium

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

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

	<u>2010 Series A Bonds</u>	<u>2012 Series A Bonds</u>
Total Interest	\$ 3,075,100	\$ 2,659,700
Less Bond Premium	(223,578)	(156,719)
Net Interest	<u>\$ 2,851,522</u>	<u>\$ 2,502,981</u>
Par Amount of Bonds	\$ 2,499,582	\$ 2,170,992
Periods	30	30
Effective Interest Rate	3.80%	3.84%

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

M. Joint Ventures (Joint Powers Agreements)

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

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

Combined condensed unaudited financial information of the District's share of the JPA for the year ended June 30, 2015 is as follows:

Total Assets	\$	(44,646)
Total Liabilities		3,921
Total Fund Balance		(48,567)
Total Cash Receipts		11,827
Total Cash Disbursements		17,061
Net Change in Fund Balance		(5,234)

The District has a repayment plan in place to repay the deficit balance at June 30, 2015.

N. Pension Plans

1. General Information About the Pension Plans

a. Plan Descriptions

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

b. Benefits Provided

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

The Plans' provisions and benefits in effect at June 30, 2014 (measurement date) are summarized as follows:

	CalSTRS		CalPERS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*	1.1 - 2.5%	1.0 - 2.5%
Required employee contribution rates (Average)	8.000%	8.000%	6.974.%	6.974.%
Required employer contribution rates	8.250%	8.250%	11.442%	11.442%

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

c. Contributions - CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2014 (measurement date), the average active employee contribution rate is 6.974% of annual pay, and the employer's contribution rate is 11.442% of annual payroll.

d. Contributions - CalSTRS

For the measurement period ended June 30, 2014 (measurement date), Section 22950 of the California Education Code requires members to contribute monthly to the system 8% of the creditable compensation upon which members' contributions under this part are based. In addition the employer required rates established by the CalSTRS Board have been established at 8.25% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary.

e. On Behalf Payments.

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2014 (measurement date) the State contributed 5.204002% of salaries creditable to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the General Fund Budgetary Comparison Schedule.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

f. Contributions Recognized

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Contributions - Employer	\$ 45,272	\$ 46,920
Contributions - Employee	45,443	29,025
Contributions - State On Behalf Payments	27,669	-
Total Pension Expense	<u>\$ 118,384</u>	<u>\$ 75,945</u>

Pension expense for each plan were as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Change in Net Pension Liability	\$ (260,002)	\$ (159,701)
Net Difference between projected and actual earnings on plan investments	287,800	152,132
Total Employer and State Contributions	118,384	75,945
Total Pension Expense	<u>\$ 146,182</u>	<u>\$ 68,376</u>

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

As of June 30, 2015, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
CalSTRS	\$ 1,168,740
CalPERS	442,745
Total Net Pension Liability	<u>\$ 1,611,485</u>

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. Although a valid comparison of the District's proportion at June 30, 2014 to its proportion at June 30, 2013 is not available in the first year of implementation of GASB Statement No. 68, that disclosure will be available in subsequent years.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 was as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportion - June 30, 2013	0.0020%	0.0039%
Proportion - June 30, 2014	0.0020%	0.0039%
Change - Increase (Decrease)	<u>-</u>	<u>-</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

For the year ended June 30, 2015, the District recognized pension expense of \$214,558. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 138,591	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	-
Net difference between projected and actual earnings on plan investments	-	(439,932)
Total	\$ 138,591	\$ (439,932)

\$138,591 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2016	\$ (109,983)
2017	(109,983)
2018	(109,983)
2019	(109,983)
Total	<u>\$ (439,932)</u>

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date Measurement Date Actuarial Cost Method	CalSTRS	CalPERS
	June 30, 2013 June 30, 2014	June 30, 2013 June 30, 2014
Actuarial Assumptions:	Entry Age - Normal Cost Method for both CalSTRS & CalPERS	
Discount Rate	7.6%	7.5%
Inflation	3.0%	2.75%
Payroll Growth	3.75%	3.00%
Projected Salary Increase	0.05%-5.6% (1)	3.20%-10.80% (1)
Investment Rate of Return	7.6% (2)	7.5% (2)
Mortality	.013%-0.435% (3)	0.00125-0.45905 (3)

- (1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation
(3) Depending on age, gender, and type of job

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

b. Discount Rate

The discount rate used to measure the total pension liability was 7.60% for CalSTRS and 7.50% for CalPERS. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

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

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require board action and proper stakeholder outreach. For these reasons, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

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

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

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

<u>Asset Class</u>	<u>Strategic Allocation</u>	<u>Real Return (Years 1-10)(1)</u>	<u>Real Return (Years 11+)(2)</u>
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.60%	6.50%
Net Pension Liability	\$ 2,050,237	\$ 776,676
Current Discount Rate	7.60%	7.50%
Net Pension Liability	\$ 1,168,740	\$ 442,745
1% Increase	8.60%	8.50%
Net Pension Liability	\$ 432,161	\$ 83,955

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

CalSTRS

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) - (b)</u>
Balance at June 30, 2014	\$ 4,755,720	\$ 3,326,978	\$ 1,428,742
Changes for the year:			
Service cost	106,760	-	106,760
Interest	356,440	-	356,440
Differences between expected and actual experience	-	-	
Contributions - Employer	-	45,272	(45,272)
Contributions - Employee	-	45,443	(45,443)
Contributions - State On Behalf	-	27,669	(27,669)
Net investment income	-	608,038	(608,038)
Other income	-	41	(41)
Benefit payments, including refunds of employee contributions	(240,700)	(240,700)	-
Administrative expenses	-	(3,083)	3,083
Other expenses	-	(178)	178
Net Changes	<u>222,500</u>	<u>482,502</u>	<u>(260,002)</u>
Balance at June 30, 2015	<u>\$ 4,978,220</u>	<u>\$ 3,809,480</u>	<u>\$ 1,168,740</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

CalPERS

	Increase (Decrease)		
	Total	Plan	Net
	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)
Balance at June 30, 2014	\$ 2,536,409	\$ 1,933,963	\$ 602,446
Changes for the year:			
Service cost	61,465	-	61,465
Interest	187,946	-	187,946
Differences between expected and actual experience	-	-	
Contributions - Employer	-	46,920	(46,920)
Contributions - Employee	-	29,025	(29,025)
Net investment income	-	333,167	(333,167)
Benefit payments, including refunds of employee contributions	(122,401)	(122,401)	-
Administrative expenses	-	-	-
Other expenses	-	-	-
Net Changes	127,010	286,711	(159,701)
Balance at June 30, 2015	<u>\$ 2,663,419</u>	<u>\$ 2,220,674</u>	<u>\$ 442,745</u>

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

O. Postemployment Benefits Other Than Pension Benefits

Plan Description

The Dehesa School District (District) offers health care benefits, as established by board policy, to all employees who retire from the District and meet established requirements. Currently, the District pays 100% of the cost of the premium. Based on the July 1, 2013 actuarial study the number of active employees was 25 with 2 retirees.

Contribution Information

The contribution requirements of Plan members and the District are established and amended by the District. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2014-15, the District contributed \$19,967 for health care benefits which represented 29.6% of the annual required contribution.

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	\$ 67,519
Contribution made	(19,967)
Increase in net OPEB obligation	47,552
Net OPEB obligation, beginning of year	90,004
Net OPEB obligation, end of year	<u>\$ 137,556</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2014 and 2015 was as follows:

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation
2014	\$67,519	36.4%	\$90,004
2015	\$67,519	29.6%	\$137,556

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.

The District utilized the Alternative Measurement Method which differs from a full actuarial valuation and is permitted for employers with fewer than one hundred plan members, which includes employees in active service, terminated employees who have accumulated benefits but are not receiving them, and retirees and beneficiaries currently receiving benefits. In the July 1, 2013 actuarial review under the Alternative Measurement Method, 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.

The UAAL is being amortized at a level dollar method with the amortization period at June 30, 2015 of 28 years.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

P. Adjustments to Beginning Net Position

The District implemented GASB Statement No. 68 & 71 during the current fiscal year which resulted in accounting changes for net pension liability. Under previous standards, net pension liability was not recorded on the statement of net position. Under newly implemented standards the net pension liability is recorded as a liability on the statement of net position. In addition, resulting from a difference in the measurement date for the net pension liability, any contributions to pensions subsequent to the measurement date are now recorded as deferred outflows of resources. The combination of changes due to accounting policies resulted in an adjustment to the beginning net position as follows:

Net Position, Beginning (As Originally Stated)	\$ 1,937,626
Adjustments for:	
Change in Accounting Policy - Net Pension Liability	(2,031,190)
Change in Accounting Policy - Deferred Outflows Pension Related	<u>194,329</u>
Net Position, Beginning (As Restated)	<u>\$ 100,765</u>

Q. Components of Ending Fund Balance

As of June 30, 2015 components of ending fund balance consisted of:

	<u>Major Governmental Funds</u>		Nonmajor Governmental Funds	Total Governmental Funds
	<u>General Fund</u>	<u>Building Fund</u>		
Nonspendable Fund Balances				
Revolving Cash	\$ 5,637	\$ -	\$ -	\$ 5,637
Restricted Fund Balances				
Educational Programs	159,319	-	1,181	160,500
Child Nutrition Program	-	-	16,591	16,591
Capital Projects	-	2,979,687	477,353	3,457,040
Debt Service	-	-	108,741	108,741
Committed Fund Balances				
Deferred Maintenance	-	-	107,384	107,384
Assigned Fund Balances				
Educational Programs	-	-	126,572	126,572
Capital Projects	-	-	7,430	7,430
Post Employment Benefits	67,589	-	-	67,589
Unassigned Fund Balances				
For Economic Uncertainty	739,611	-	-	739,611
Unappropriated	37,225	-	-	37,225
Total Fund Balance	<u>\$ 1,009,381</u>	<u>\$ 2,979,687</u>	<u>\$ 845,252</u>	<u>\$ 4,834,320</u>

R. 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

S. Construction Commitments

As of June 30, 2015 the District had the following commitments with respect to unfinished capital projects:

	<u>Commitment</u>	<u>Expected Date of Completion*</u>
Construction in Process:		
Dehesa Elementary Two-Story Building Addition	\$ 5,425,706	January 2016

*Expected date of completion subject to change

T. Subsequent Events

New Accounting Pronouncements

GASB Statement No. 72

In February 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 72, Fair Value Measurement and Application. The primary objective of this Statement is to address accounting and financial reporting issues related to fair value measurements. This Statement requires a government to use valuation techniques that are appropriate under circumstances and for which sufficient data are available to measure fair value. The techniques should be consistent with one or more of the following approaches:

The Market Approach: This approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities.

The Cost Approach: This approach reflects the amount that would be required to replace the present service capacity of the asset.

The Income Approach: This approach converts future amounts (such as cash flows or income and expenses) to a single current (discounted) amount.

In addition to establishing fair value techniques the Statement establishes a hierarchy of inputs to valuation techniques and requires additional note disclosures about fair value in the financial statements. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement will also enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

The Statement is effective for years beginning after June 15, 2015 and as such the District is implementing effective for the 2015-16 fiscal year.

GASB Statement No. 76

In June 2015, the GASB issued Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles For State and Local Governments. The objective of this Statement is to identify, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP). This Statement supersedes Statement No. 55 and is effective for financial statement periods beginning after June 15, 2015 and as such the District is implementing effective for the 2015-16 fiscal year.

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.

DEHESA SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2015

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,118,047	\$ 1,147,059	\$ 1,084,277	\$ (62,782)
Education Protection Account Funds	167,461	208,192	249,655	41,463
Local Sources	89,611	103,122	108,069	4,947
Federal Revenue	377,018	364,778	365,190	412
Other State Revenue	142,259	99,916	150,795	50,879
Other Local Revenue	1,090,829	1,276,662	1,390,534	113,872
Total Revenues	<u>2,985,225</u>	<u>3,199,729</u>	<u>3,348,520</u>	<u>148,791</u>
Expenditures:				
Current:				
Certificated Salaries	965,027	867,545	913,954	(46,409)
Classified Salaries	461,465	488,918	489,340	(422)
Employee Benefits	407,938	407,895	436,640	(28,745)
Books And Supplies	99,152	155,000	129,763	25,237
Services And Other Operating Expenditures	1,178,054	1,304,583	1,386,035	(81,452)
Direct Support/Indirect Costs	-	-	(2,775)	2,775
Capital Outlay	31,000	11,334	7,062	4,272
Total Expenditures	<u>3,142,636</u>	<u>3,235,275</u>	<u>3,360,019</u>	<u>(124,744)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(157,411)</u>	<u>(35,546)</u>	<u>(11,499)</u>	<u>24,047</u>
Other Financing Sources (Uses):				
Transfers In	7,950	23,434	9,475	(13,959)
Transfers Out	-	(126,880)	(82,204)	44,676
Total Other Financing Sources (Uses)	<u>7,950</u>	<u>(103,446)</u>	<u>(72,729)</u>	<u>30,717</u>
Net Change in Fund Balance	<u>(149,461)</u>	<u>(138,992)</u>	<u>(84,228)</u>	<u>54,764</u>
Fund Balance, July 1	541,763	541,763	541,763	-
Fund Balance, June 30	<u>\$ 392,302</u>	<u>\$ 402,771</u>	<u>\$ 457,535</u>	<u>\$ 54,764</u>

DEHESA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS
YEAR ENDED JUNE 30, 2015

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (JAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,384,400	32.4%
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,474,031	30.4%

DEHESA SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM (CALSTRS)
LAST TEN FISCAL YEARS *

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
District's proportion of the net pension liability (asset)	0.0020%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 1,168,740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 549,720	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	212.61%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	76.52%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

N/A - 2014-15 is the first implementation year and as such, no information is being presented for years prior to implementation.

Notes to Schedule:

- 1) Benefit Changes: In 2015 there were no changes to benefits.
- 2) Changes in Assumptions: In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

**DEHESA SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
CALIFORNIA STATE TEACHERS RETIREMENT SYSTEM (CALSTRS)
LAST TEN FISCAL YEARS ***

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	\$ 90,715	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(90,715)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 549,720	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	16.50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

Notes to Schedule:

Actuarial methods and assumptions

The total pension liability for the CalSTRS Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013, and rolling forward the total pension liability to June 30, 2014. The financial reporting actuarial valuation as of June 30, 2013, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2013
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuaries (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board.

DEHESA SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA PUBLIC EMPLOYEE RETIREMENT SYSTEM (CALPERS)
LAST TEN FISCAL YEARS *

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
District's proportion of the net pension liability (asset)	0.0039%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 442,745	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 410,536	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	107.85%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	83.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

N/A - 2014-15 is the first implementation year and as such, no information is being presented for years prior to implementation.

Notes to Schedule:

- 1) Benefit Changes: In 2015 there were no changes to benefits.
- 2) Changes in Assumptions: In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

DEHESA SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM (CALPERS)
LAST TEN FISCAL YEARS*

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	\$ 75,945	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(75,945)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 410,536	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	18.50%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

N/A - 2014-15 fiscal year was the first year of implementation and as such, years previous to implementation are not presented in this schedule.

Notes to Schedule

For the measurement period ended June 30, 2014 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. The June 30, 2013 and the June 30, 2014 total pension liabilities were based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table	Derived using CalPERS Membership Data for all funds
Post Retirement Increase	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS website.

DEHESA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) was included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Fund Financial Statements Ending Fund Balance	\$ 1,009,381
Less Fund 20 Fund Balance	(67,589)
Less Fund 17 Fund Balance	<u>(484,257)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 457,535</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$ (24,671)
Change if Fund Balance attributed to Fund 20	8,032
Change in Fund Balance attributed to Fund 17	<u>(67,589)</u>
General Fund - Budgetary Comparison Schedule Change in Fund Balance	<u>\$ (84,228)</u>

Combining Statements and Budget Comparisons as Supplementary Information

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

DEHESA SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Debt Service Fund <u>Bond Interest & Redemption</u>	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 266,814	\$ 108,741	\$ 487,330	\$ 862,885
Cash on Hand and in Banks	479	-	-	479
Accounts Receivable	13,697	-	475	14,172
Due from Other Funds	484	-	-	484
Total Assets	<u>281,474</u>	<u>108,741</u>	<u>487,805</u>	<u>878,020</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 10,756	\$ -	\$ 3,022	\$ 13,778
Due to Other Funds	18,990	-	-	18,990
Total Liabilities	<u>29,746</u>	<u>-</u>	<u>3,022</u>	<u>32,768</u>
Fund Balance:				
Restricted Fund Balances	17,772	108,741	477,353	603,866
Committed Fund Balances	107,384	-	-	107,384
Assigned Fund Balances	126,572	-	7,430	134,002
Total Fund Balance	<u>251,728</u>	<u>108,741</u>	<u>484,783</u>	<u>845,252</u>
Total Liabilities and Fund Balances	<u>\$ 281,474</u>	<u>\$ 108,741</u>	<u>\$ 487,805</u>	<u>\$ 878,020</u>

DEHESA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 49,532	\$ -	\$ -	\$ 49,532
Other State Revenue	4,195	1,392	-	5,587
Other Local Revenue	69,179	114,347	343,094	526,620
Total Revenues	<u>122,906</u>	<u>115,739</u>	<u>343,094</u>	<u>581,739</u>
Expenditures:				
Pupil Services	136,934	-	-	136,934
General Administration	2,775	-	-	2,775
Plant Services	48,838	-	46,340	95,178
Debt Service:				
Interest	-	166,817	-	166,817
Total Expenditures	<u>188,547</u>	<u>166,817</u>	<u>46,340</u>	<u>401,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(65,641)</u>	<u>(51,078)</u>	<u>296,754</u>	<u>180,035</u>
Other Financing Sources (Uses):				
Transfers In	14,685	-	-	14,685
Total Other Financing Sources (Uses)	<u>14,685</u>	<u>-</u>	<u>-</u>	<u>14,685</u>
Net Change in Fund Balance	(50,956)	(51,078)	296,754	194,720
Fund Balance, July 1	302,684	159,819	188,029	650,532
Fund Balance, June 30	<u>\$ 251,728</u>	<u>\$ 108,741</u>	<u>\$ 484,783</u>	<u>\$ 845,252</u>

EXHIBIT C-3

<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 19,325	\$ 107,279	\$ 266,814
300	-	479
13,462	105	13,697
114	-	484
<u>33,201</u>	<u>107,384</u>	<u>281,474</u>
\$ 6,700	\$ -	\$ 10,756
9,910	-	18,990
<u>16,610</u>	<u>-</u>	<u>29,746</u>
16,591	-	17,772
-	107,384	107,384
-	-	126,572
<u>16,591</u>	<u>107,384</u>	<u>251,728</u>
<u>\$ 33,201</u>	<u>\$ 107,384</u>	<u>\$ 281,474</u>

EXHIBIT C-4

Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 49,532	\$ -	\$ 49,532
4,195	-	4,195
<u>19,570</u>	<u>335</u>	<u>69,179</u>
<u>73,297</u>	<u>335</u>	<u>122,906</u>
76,758	-	136,934
2,775	-	2,775
<u>1,628</u>	<u>47,210</u>	<u>48,838</u>
<u>81,161</u>	<u>47,210</u>	<u>188,547</u>
<u>(7,864)</u>	<u>(46,875)</u>	<u>(65,641)</u>
<u>7,865</u>	-	<u>14,685</u>
<u>7,865</u>	-	<u>14,685</u>
1	(46,875)	(50,956)
16,590	154,259	302,684
<u>\$ 16,591</u>	<u>\$ 107,384</u>	<u>\$ 251,728</u>

DEHESA SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Capital Facilities Fund	Capital Outlay Projects Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:			
Cash in County Treasury	\$ 479,907	\$ 7,423	\$ 487,330
Accounts Receivable	468	7	475
Total Assets	<u>480,375</u>	<u>7,430</u>	<u>487,805</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 3,022	\$ -	\$ 3,022
Total Liabilities	<u>3,022</u>	<u>-</u>	<u>3,022</u>
Fund Balance:			
Restricted Fund Balances	477,353	-	477,353
Assigned Fund Balances	-	7,430	7,430
Total Fund Balance	<u>477,353</u>	<u>7,430</u>	<u>484,783</u>
Total Liabilities and Fund Balances	<u>\$ 480,375</u>	<u>\$ 7,430</u>	<u>\$ 487,805</u>

DEHESA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Capital Facilities Fund	Capital Outlay Projects Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:			
Other Local Revenue	\$ 343,072	\$ 22	\$ 343,094
Total Revenues	<u>343,072</u>	<u>22</u>	<u>343,094</u>
Expenditures:			
Plant Services	46,340	-	46,340
Total Expenditures	<u>46,340</u>	<u>-</u>	<u>46,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>296,732</u>	<u>22</u>	<u>296,754</u>
Net Change in Fund Balance	296,732	22	296,754
Fund Balance, July 1	180,621	7,408	188,029
Fund Balance, June 30	<u>\$ 477,353</u>	<u>\$ 7,430</u>	<u>\$ 484,783</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

DEHESA SCHOOL DISTRICT
LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2015

The Dehesa School District was established in 1876 and is comprised of approximately 19 square miles, located in San Diego County. There were no changes in the boundaries of the District during the year. The District is currently operating one K-8 elementary school and sponsors six charter schools.

Governing Board

<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Cynthia White	President	Four Year Term Expires November 2018
Jeff Royal	Vice President	Four Year Term Expires November 2016
Christina Becker	Clerk	Four Year Term Expires November 2018
Karl Becker	Member	Four Year Term Expires November 2018
Derek Voth	Member	Four Year Term Expires November 2016

Administration

Nancy Hauer
 Superintendent

Tamara Ripke
 Principal

Lori Wigg
 Business Manager

DEHESA SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2015

TABLE D-1

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	82.02	N/A	83.07	N/A
TK/K-3 Totals	82.02	N/A	83.07	N/A
Grades 4-6:				
Regular ADA	61.38	N/A	61.53	N/A
Grades 4-6 Totals	61.38	N/A	61.53	N/A
Grades 7 and 8:				
Regular ADA	27.82	N/A	27.67	N/A
Grades 7 and 8 Totals	27.82	N/A	27.67	N/A
ADA Totals	171.22	N/A	172.27	N/A

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

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

DEHESA SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2015

TABLE D-2

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>Ed. Code 46207 Adjusted & Reduced</u>	<u>2014-15 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	36,000	35,000	58,937	181	-	Complied
Grade 1	50,400	49,000	55,317	181	-	Complied
Grade 2	50,400	49,000	55,317	181	-	Complied
Grade 3	50,400	49,000	55,317	181	-	Complied
Grade 4	54,000	52,500	55,317	181	-	Complied
Grade 5	54,000	52,500	55,317	181	-	Complied
Grade 6	54,000	52,500	58,937	181	-	Complied
Grade 7	54,000	52,500	58,152	181	-	Complied
Grade 8	54,000	52,500	58,152	181	-	Complied

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

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District neither met nor exceeded its target funding.

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2015

TABLE D-3

General Fund	Budget 2016 (See Note 1)	2015	2014	2013
Revenues and other financial sources	\$ 3,367,519	\$ 3,357,995	\$ 3,140,276	\$ 3,201,417
Expenditures, other uses and transfers out	3,377,648	3,442,223	3,183,760	3,055,355
Change in fund balance (deficit)	(10,129)	(84,228)	(43,484)	146,062
Ending fund balance	\$ 447,406	\$ 457,535	\$ 541,763	\$ 585,247
Available reserves (Note 2)	\$ 312,859	\$ 292,579	\$ 292,210	\$ 291,409
Available reserves as a percentage of total outgo	9.3%	8.5%	9.3%	9.7%
Total long-term debt (Note 5)	\$ 6,718,591	\$ 6,732,340	\$ 5,092,320	\$ 2,812,012
Average daily attendance at P-2	172	171	181	207

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 \$18,350 over the past three years. The fiscal year 2015-16 budget projects a decrease of \$10,129. For a district this size, the state recommends available reserves of at least 5% of general fund expenditures, other uses and transfers out.

Long-term debt has increased by \$6,713,347 over the past three years.

Average daily attendance (ADA) has decreased by 44 over the past three years.

Notes:

- 1 Budget 2016 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all assigned fund balances, all unassigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.
- 3 On behalf payments of \$51,163, \$51,179, and \$47,561, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2015, 2014, and 2013.
- 4 As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) are included with the General Fund. The above Schedule of Financial Trends and Analysis contains only the financial information of the General Fund.
- 5 As a result of implementation of GASB Statement No. 68, long term liabilities for the year ended June 30, 2015 include net pension liabilities which were not previously accounted for. As such, total long term debt for the year ended June 30, 2015 is not comparable to previous years represented in this table.

DEHESA SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

TABLE D-4

	<u>General Fund</u>	<u>Special Reserve Fund(17)</u>	<u>Special Reserve Fund(20)</u>
June 30, 2015, annual financial and budget report fund balances	\$ 457,535	\$ 484,257	\$ 67,589
Adjustments and reclassifications:			
Increasing (decreasing) the fund balance:			
GASB 54 required inclusion with general fund	551,846	(484,257)	(67,589)
Net adjustments and reclassifications	<u>551,846</u>	<u>(484,257)</u>	<u>(67,589)</u>
June 30, 2015, audited financial statement fund balances	<u>\$ 1,009,381</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Schedule of Long-Term Debt</u>		
June 30, 2015, annual financial and budget report total liabilities	\$ 5,063,440		
Adjustments and reclassifications:			
Increase (decrease) in total liabilities:			
Accreted interest understatement	22,333		
Net pension liability understatement	1,611,485		
Net OPEB obligation understatement	67,518		
Bond premium overstatement	<u>(12,436)</u>		
Net adjustments and reclassifications	<u>1,688,900</u>		
June 30, 2015, audited financial statement total liabilities	<u>\$ 6,752,340</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.

DEHESA SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2015

TABLE D-5

The following charter schools are chartered by Dehesa School District.

<u>Charter Schools</u>	<u>Included in Audit?</u>
Dehesa Charter School	No
Diego Hills Charter School	No
The Heights Charter School	No
Community Montessori Charter School	No
Mosaica Online Academy of Southern California	No
Methods Charter School	No

Other Independent Auditor's Reports

**WILKINSON HADLEY
KING & Co. LLP**
CPAs AND ADVISORS

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

Aubrey W. King, CPA
Kevin A. Sproule, CPA

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

Board of Trustees
Dehesa School District
El Cajon, California

Members of the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dehesa School District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Dehesa School District's basic financial statements, and have issued our report thereon dated January 26, 2016.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dehesa School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances 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 item(s) 2015-001 and 2015-002.

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Dehesa School District's Response to Findings

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

Purpose of this Report

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

Wilkinson Hadley King & Co., LLP

El Cajon, California
January 26, 2016



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

Aubrey W. King, CPA
 Kevin A. Sproule, CPA

Independent Auditor's Report on State Compliance

Board of Trustees
 Dehesa School District
 El Cajon, California

Members of the Board of Trustees:

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2015.

Management's Responsibility for State Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed?</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	N/A
Continuation Education	N/A

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Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	Yes
Regional Occupational Centers or Programs Maintenance of Effort	N/A
Adult Education Maintenance of Effort	N/A

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:

California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Common Core Implementation Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes

CHARTER SCHOOLS:

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

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

Opinion on State Compliance

In our opinion, Dehesa School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item(s) 2015-001 and 2015-002. We did not modify our opinion with respect to this matter.

Dehesa School District's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2014-15 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co., LLP

El Cajon, California
January 26, 2016

Findings and Recommendations Section

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? 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 Not Applicable

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X Not Applicable

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X Not Applicable

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Not Applicable	Not Applicable

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

Auditee qualified as low-risk auditee? Yes X Not Applicable

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with Standards and Procedures for Audits of California K-12 Local Education Agencies? X Yes No

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

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

B. Financial Statement Findings

NONE

C. State Award Findings and Questioned Costs

Finding 2015-001(10000)
Attendance

Criteria or Specific Requirement

Determine that class attendance rosters are being signed, dated and retained in a timely manner as proper verification of pupil attendance based on the guidelines and provisions under Education Code Sections 46000 and 46303.

Condition

In review of the class rosters at Dehesa Elementary School for the seventh month of attendance, we noted that the class rosters were not being printed and verified on a timely basis. Printing, signing, and date verification of class rosters were in excess of two weeks and up to two months after each weekly attendance period.

Context

California Education Code Sections 46000 and 46303 require that weekly attendance be signed, dated, and verified by the teachers within one week after the end of each attendance period.

Questioned Costs

None. The District has established procedures that the teachers enter attendance on a daily basis and although the verification of class rosters was not completed within state guidelines, the attendance was entered timely by individuals with first hand knowledge. Based upon our review, we determined there are no questioned costs or loss of attendance to be identified or justified as all class rosters had a valid teacher signature and were subsequently approved prior to the end of the fiscal year.

Cause

School site personnel did not understand the purpose and requirement that teachers verify attendance within one week after the end of the attendance period.

Effect

The school site was not consistent with the state requirement that attendance must be approved and verified by teachers within one week after the end of each attendance period.

Recommendation

Implement procedures to ensure class rosters are printed timely and are being signed, dated, and verified by the teachers within one week after the end of each attendance period. Retain all original rosters printed and verified by the teachers even if changes or corrections have been made as proper support that attendance is being validated on a timely basis.

LEA's Response

The District has implemented procedures to ensure that class rosters are printed and signed on a weekly basis. All teachers have been instructed to verify, sign, and date rosters within one week of each attendance period.

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

Finding 2015-002(72000)
School Accountability Report Card

Criteria or Specific Requirement

Determine that information provided in the School Accountability Report Card (SARC) for the facilities status agrees with the most recent facilities walkthrough as disclosed in the Facilities Inspection Tool (FIT) as required by Education Code 33126 and 33126.1.

Condition

In our review of the District's SARC for Dehesa School which was published in January 2015, we noted that the facilities information was from the facilities walkthrough conducted in September 2013 and not from the most recent walkthrough which was completed in September 2014; consequently, the SARC did not disclose the most current information in regards to the school facilities status.

Context

California Education Code Sections 33126 and 33126.1 require that facilities information disclosed in the SARC agree to the facilities information in the most recent completed FIT.

Questioned Costs

None.

Cause

District personnel did not realize that the current facilities walkthrough information as disclosed in the most recent FIT which is completed before the SARC publication date should be utilized as the facilities information of the school site.

Effect

The District was not in compliance with the requirement to report facilities information in the SARC that agrees to the most current facilities walkthrough completed before the SARC publication date.

Recommendation

Implement a review process to ensure the facilities data and status disclosed in the SARC for Dehesa School is from the most recent FIT facilities walkthrough completed prior to the SARC publication date. Monitor the FIT forms and walkthrough information in order that the most current facilities data be recorded in the SARC.

LEA's Response

The District has implemented a review process to ensure that the School Accountability Report Card (SARC) reflects the most recent FIT facilities walkthrough completed prior to the SARC publication date.

**DEHESA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>Finding 2014-001 Bank Reconciliations</p> <p>Bank statement reconciliations were not being completed and documented on a monthly basis. The reconciliations were not being completed timely and available for audit.</p> <p>Implement procedures that require all bank statement reconciliations to be completed on a monthly basis and be available for audit purposes.</p>	<p>Implemented</p>	
<p>Finding 2014-002 Payroll Time Sheets</p> <p>Four of fifteen timesheets reviewed were not properly signed and dated by the employee and supervisor as required by District policy.</p> <p>Establish procedures to review all employee timesheets to ensure they are properly completed, signed, and dated by the employee and their immediate supervisor.</p>		<p>Implemented</p>
<p>Finding 2014-003 Instructional Materials</p> <p>The District held a public hearing to determine the sufficiency of instructional materials and texts; however, the District did not comply with the requirement to post the notification within ten days of the board meeting date of the public hearing.</p> <p>Establish internal controls to ensure that the notification of the public hearing for sufficiency of instructional materials and texts be posted within ten days of the actual board meeting date.</p>	<p>Implemented</p>	

DEHESA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p data-bbox="177 443 379 474">Finding 2014-004</p> <p data-bbox="177 474 564 506">School Accountability Report Card</p> <p data-bbox="177 533 778 689">In review of the school accountability report card for Dehesa Elementary School, we noted the information provided for interior services in the school facilities section did not agree to the data provided by the Facilities Inspection Tool.</p> <p data-bbox="177 716 778 869">Implement a review process to ensure that the information on school facilities as disclosed in the school accountability report card agrees to the data and facilities walkthrough information as stated in the Facilities Inspection Tool.</p>	<p data-bbox="861 810 1008 869">Being Implemented</p>	<p data-bbox="1181 810 1327 869">See Current Year Finding</p>