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DEHESA SCHOOL DISTRICT
Regular Governing
Board Meeting

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AGENDA

January 18, 2018

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.

Mark Zacovick

Mr. Zacovick was first elected to the governing Board in November 2016. His current term expires in 2020.

Karen Kirkpatrick

Mrs. Kirkpatrick was appointed to the governing Board in December 2017. Her current term expires in 2018

DEHESA SCHOOL DISTRICT

LOCATION & TIME

CLOSED SESSION - 4:00 p.m.
Dehesa School – Conf Room D4

LOCATION & TIME -

OPEN SESSION - 5:00 p.m.
Dehesa School - MPR

REGULAR GOVERNING BOARD MEETING

January 18, 2018

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 Deborah Cagney.

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; <https://dehesasd.scoed.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: Conference with Legal Counsel Regarding Anticipated Litigation-Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code section 54956.9. There is one potential lawsuit.
- 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

IV. Requests to Address the Board

A. District/Community Organization Reports

1. 1st Grade Class, Jholei Evans
2. Parents' Club – Patience Stevens, President
3. Dehesa Teacher's Association – Christine Lavigne and Lacey Rana
4. California School Employees Association # 663 - Jackie Finch, President
5. Method Schools – Jessica Spallino
6. Valiant Charter / California Academy of Sport Science – Justin Schmitt
7. Element Education – Terri Novacek, Director
 - a. Dehesa Charter School
 - b. Community Montessori
8. Diego Hills Charter School – Kevin Ogden
9. The Heights Charter School – Diana Whyte
10. Inspire Charter & Learning Latitudes – Nick Nichols
11. Citizen Input

B. Board Input

V. 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 meeting:
 1. Regular Board Meeting – December 6, 2017
 2. Special Board Meeting – December 18, 2017
- B. Approval of Purchase Orders and Commercial Warrants– It is recommended that the Board of Trustees approve the commercial warrants and purchase orders as presented.
- C. Conferences and Workshops
 1. CASBO Annual Conference
 2. CBO Annual Conference
 3. CSEA Para educator Conference
- D. Resolution # 2018-1-1. Board Compensation for Missed Meetings.

VI. Information & Proposals (Action may be taken)

A. Correspondence:

1. SDCOE Re: Charter Petitions

B. Report, Information, and Presentations

1. Budget Report
2. State School Building Report
3. Principal's Report
4. Enrollment
5. Williams Report

C. Discussion

1. Discuss ESS Enrollment

VII. Action Items

A. Public Hearings – None

B. Old Business

1. Update on Painting and Blinds

C. New Business

1. The Board will consider the approval of Resolution # 2018-1-2. Calling for Full and Fair Funding of California's Public Schools.
2. The Board will consider the MOU between San Diego Youth Services and Dehesa School District.
3. The Board will consider the Vista Hill-GPS Assessment 2017-2018 Master Contract.
4. The Board will consider the Approval of Dehesa School District Audit Report June 30, 2017.
5. The Board will consider the tentative agreement between the District and CSEA #663 regarding job descriptions.
6. The Board will consider the approval of Resolution # 2018-1-3. Resolution in Support of Accelerating the Distribution of Proposition 51 School Facilities Funds.
7. The Board will consider approval of the purchase of Window Coverings.

D. Negotiations- None

E. Board Policies

1. The Board will review and consider the approval of Updated Board Policies 5000's.

**F. Personnel –
Certificated:**

1. To hire a full time RSP Intern.

2. To hire an hourly SPED Teacher.
3. To hire an hourly Science Enrichment Teacher.

Classified:

1. To accept the resignation of a 3.75 hour instructional aide.

VIII. Advance Planning

A. Next Meeting

1. Regular Board Meeting – February 15, 2018. Closed Session at 4:00 pm. Open Session at 5:00 pm.

- ### **B. Agenda Items** – Trustees may request placing items on the next agenda.

IX. Adjournment

**DEHESA SCHOOL DISTRICT
REGULAR GOVERNING BOARD MEETING
MEETING MINUTES**

December 6, 2017

I. Call to order

Cindy White called the meeting to order at 4:00 pm and the Board convened into Closed session.

II. Closed Session

III. Public Meeting

The Board reconvened at 5:02 pm and President Cindy White called the meeting to order and reported no action was taken in closed session. A quorum was established with members being present: Cindy White, Christina Becker, and Mark Zacovic. Nancy Hauer led the pledge of allegiance. Mark Zacovic made a motion to approve the agenda. Seconded by Christina Becker. Vote as follows.

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

IV. Annual Board Reorganization

A. Election of Officers

1. President: Cindy White handed the gavel over to Nancy Hauer. Nancy Hauer called for the nomination of President. Christina Becker nominated Cindy White as President and it was seconded by Mark Zacovic. No other nominations were given. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

2. Vice President: Nancy Hauer handed the gavel over to elected President, Cindy White. President White called for nominations for Vice President. Christina Becker nominated Mark Zacovic. Seconded by Cindy White. No other nominations were received. Vote as

follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

3. Clerk of the Board: President White asked for nominations for Clerk of the Board. Mark Zacovic nominated Christina Becker for Clerk of the Board. Seconded by Cindy White. No other nominations were received. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

B. Regular Meeting Dates 2018: Christina Becker made a motion to approve the proposed meeting dates for the 2018 calendar year. Motion was seconded by Mark Zacovic. Discussion and vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

V. Requests to Address the Board

A. District/Community Organization Reports

1. Parents' Club: None.

2. Dehesa Teacher's Association: Lacey Rana and Christine Lavigne were in attendance. Lacey Rana spoke about each teacher's individual strengths. Kinder, Liz O'Neill has been diligent in getting middle school involved with Kinder. 1st grade, Jholei Evans is a leader and very supportive of all the teachers. 2nd grade, Farida Blakey is mindful of her classroom, she is working with getting the kids to talk to each other by using a talking stick. 3rd grade, Lacey Rana invited Mark Zacovic into her classroom to have the kids present to him. 4th grade, Kelley Swanson is wonderful with behavior management and her knowledge of standards is impressive. 5th grade, Alexis Chisholm is great with engaging the kids and keeping them involved. 6th grade, Mynor Pinillos has a great connection with the kids. 7th grade, Gretel Parks, is working with the students and

helping them to work outside their comfort zone. 8th grade, Christine Lavigne is utilizing her talents as an ELA teacher. Students are really improving with her help. She is also teaching kids to be young adults. RSP, Kristy Eaton has done an amazing job connecting with the kids. The Board thanked Lacey for recognizing all the teachers for the individual strengths that they have.

3. CSEA: None

4. Method Schools: Nancy Hauer spoke on behalf of Method Schools. Enrollment is at 173. Things have been busy at Method. In addition to nearly doubling their summer school enrollment when compared to the previous year. They have added additional space at their Murrieta learning center and began teaching athletes at a regional training center in Riverside County as well. Their online enrollment continues to grow as well. They completed their WASC accreditation visits and while they are still waiting on the report, they expect to pass with flying colors.

5. Valiant Charter/ California Academy of Sport Science: None

6. Element Education:

a. Dehesa Charter School: Nancy Hauer spoke on behalf of Dehesa Charter. Enrollment is at 957. The San Diego County Office of Education staff was so impressed by the school's presentation at the November public hearing that they invited them for a "capacity meeting." The meeting went well, and the SDCOE and Element teams continue to collaborate on final details of the charter petitions. CCSA's attorney, as well as Element's, are providing written opinions in support of the legality of the county's authorization of the schools. DCS is getting out into the community with the Riverside Police Department toy drive and Ryan Bros. coffee. The WASC report is on track to be completed before Winter Break; the visit takes place February 12-14.

b. Community Montessori: Nancy Hauer spoke on behalf of Community Montessori. Enrollment is at 674. The Safety Net program is being implemented throughout the school to increase awareness for internet safety. Students will be participating in a three-day nature study with Nature's Classroom Institute.

7. Diego Hills Charter School: Kevin Ogden was in attendance to speak about Diego Hills Central Charter. Enrollment is as follows: San Diego- 547, Chicago- 105. Which makes a total of 658. Leadership met with staff from SAY SD to discuss possibly collocating a small learning center in one of their buildings to support CSEC youth. The 54th street location is moving forward. They did hit a problem with the city and parking spaces. They are working to resolve this matter. The Chicago site is very nice and will keep growing. Students are receiving computer training from CTE

for Life. Toy Drive is going on for Diego Hills Central and are hoping to donate to over 200 kids this season. They have a course being offered that uses only I-pads and I-phones for pictures and video's. Also, they are offering initial health courses for those students that are interested in the health field.

- 8. The Heights Charter School:** Nancy Hauer spoke on behalf of The Heights Charter School. Enrollment is at 243 students. They are enrolled to do classes at LEGOLAND involving engineering activities and robotics on December 15th. Their last day of onsite classes is Thursday, December 21st for Winter Break. They return back to school on January 8th, 2018.
- 9. Inspire Charter & Learning Latitudes:** Nancy Hauer spoke on behalf of Inspire Charter School- South and Learning Latitudes Charter School.
 - a. Inspire Charter School-South** has enrollment of 4,701 students. They established a chapter of National Honor Society and National Junior Honor Society, and the first induction ceremony will be December 11. They are excited to be inducting 10 students into JNJH and 2 students into NHS. The local indicators for the Dashboard were shared with the board and uploaded.
 - b. Learning Latitudes Charter School** has enrollment of 714 students. The initial WASC report was completed. They sent a team to ELPAC administration training and are preparing training and deployment for spring administration. They now have a designated EL teacher who is providing additional support and instruction to our EL students that need it the most.

B. Citizen Input: None

C. Board Input: Christina Becker and Mark Zacovic talked about how they really enjoyed being able to go to the CSBA conference. Christina Becker talked about rebranding and marketing our school. We have a lot of opportunities and need to follow them. Mentioned having a calendar and that each month we focus on one item. Such as in June focus on LCAP and then in February focus on 3rd grade enrichment, etc. Christina also mentioned that we should do a public post for when all Board members will be at the same event, such as the CSBA conference. Nancy Hauer had given Deborah Cagney the info to do that for future events. Cindy White talked about going to local businesses and seeing if they would work with our middle schoolers to mentor them on how the business world works. Christina Becker said that a lot of people are waiting to get reimbursed for the bond. There is possibly going to be a lawsuit for those that had a higher enrollment before the change in the Bond rules.

VI. Routine Action Items: Mark Zacovic made a motion to approve the routine action items. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

VII. Action Items

A. Public Hearings: None

B. Old Business:

1. Update on Maintenance: Nancy Hauer updated the Board on the maintenance progress over Thanksgiving break. Sani-Glaze came out and cleaned some of the bathrooms. We ended up getting 2 bathrooms free due to a mistake on what bathrooms to clean. They had to come back out to re-clean the girl's bathroom in the EAK room due to a strong urine smell. Some filters were changed and some of the landscaping got completed. Will get more things completed over winter break.

C. New Business

1. Approval of the Facilities Use Agreement with Diego Hills Termination: Mark Zacovic made a motion to approve the Facilities Use Agreement with Diego Hills Termination. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

2. Approval of the MOU with Diego Hills Central: Christina Becker mad a motion to approve the MOU with Diego Hills Central. Seconded by Mark Zacovic. Nancy mentioned that the attorneys have been working back and forth on it for us. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

3. Approval of the MOU with Diego Hills: Mark Zacovic made a motion to approve the MOU with Diego Hills. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

4. Approval of the STEPS Program Interagency Agreement: Mark Zacovic made a motion to approve the STEPS Program interagency agreement. Seconded by Christina Becker. Nancy Hauer explained that we have never had to use it but, we have to have it just in case. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

5. Approval of the First Interim Report: Mark Zacovic made a motion to approve the First Interim Report. Seconded by Christina Becker. Anna Buxbaum explained the Interim Report. Mentioned that before they had left the charters out of the figures due to not knowing if we would still have them but, since we will still be having the charters she added the revenue and expenses for those charters back in. There have been extra costs on substitutes due to maternity leaves and illnesses. Will find projects to use up the rest of that money in the building fund so we can close that account out. One thing that is important is replacement of technology. Cindy White said that this should be an ongoing plan. The facilities master plan needs to be done. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

6. Approval of the Board Vacancy: Mark Zacovic made a motion to approve the Board Vacancy. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

7. Approval of the Procedures and Timelines for filling Governing Board Vacancies: Christina Becker made a motion to approve the Procedures and Timelines for filling Governing Board Vacancies. Seconded by Mark Zacovic. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

D. Negotiations: None

- E. Board Policies: Policy Updates BP3280, BP3513.4, AR3515.6, BP4140/4240/4340, BP5113, BP5113.1, AR5113.1, BP5117, AR5117, and BB9320 (a):** Christina Becker made a motion to approve the Policy Updates BP3280, BP3513.4, AR3515.6, BP4140/4240/4340, BP5113, BP5113.1, AR5113.1, BP5117, AR5117, and BB9320 (a). Seconded by Mark Zacovic. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

F. Personnel-

Certificated: Hire EAK teacher starting on December 14, 2017. Mark Zacovic made a motion to hire an EAK teacher starting on December 14, 2017. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

Classified: None

VIII. Information & Proposals

A. Correspondence: Nancy Hauer talked about how Brandy Kelley finished her CALPADS training and she does an amazing job. The Board expressed how much they appreciate Brandy and all she does for the school. Discussed the Form 700 place of filing amendment.

B. Report, Information & Presentations:

1&2. Budget Report & State School Building Report: Anna Buxbaum explained the figures that are in the Budget report and State School Building Report.

3. Principal's Report: Heather Griffiths talked about how she did classroom observations and that 8 out of 9 teachers did wonderful. Will be doing again in March. She also

mentioned how instructional aide Arnella Feransou is wonderful and a great addition to our school. The Winter Program is back this year and will be on December 8th at 6:30 pm. Student Council members along with James Stevens will be announcing the acts. Parents' Club will be decorating the MPR room and also the EAK room. The EAK room will be used for pictures with Santa. One of Heather's friends is coming to take pictures of the families with Santa.

4. Enrollment: Enrollment is holding steady at 149. Cindy White mentioned that we should make a report at the same time each year for the past 10 years or so to see what the differences in enrollment are.

5. NEM Aggregation: Christina Becker explained how schools can be grandfathered in and would give schools 2 years to get solar. Applications need to be turned in and Christina got some of the application done and turned it over to Anna to complete. The only item left to get in are single line diagrams. Cindy White asked if we should make a motion to allow for a certain amount of money to get solar. Cindy white made a motion to support Dehesa school to apply for inter permits for potential future solar as made available and for staff to be able to approve the amount. Mark Zacovic seconded. Vote as follows:

Ayes: Cindy White, Christina Becker, and Mark Zacovic.

Nays: None

Absent: Karl Becker

Abstain: None

C. Discussion: None.

IX. Advance Planning

A. Next Meeting - Scheduled for January 18, 2018. Closed Session at 4:00 pm. Open Session at 5:00 pm.

B. Agenda Items- None

X. Adjournment: Cindy White adjourned the meeting at 7:52 pm.

Respectfully submitted by:

Approved by:

Deborah Cagney
Administrative Secretary

Christina Becker
Clerk of the Board

DEHESA

SCHOOL DISTRICT

SPECIAL GOVERNING BOARD MEETING

December 18, 2017

Minutes

- I, II, & III.** Cindy White called the meeting to order at 6:32 am. There was no closed session. In attendance were: Christina Becker, Mark Zacovic, Karen Kirkpatrick, Karl Becker and Nancy Hauer. Karl Becker led the pledge of allegiance. Mark Zacovic made a motion to approve the agenda. Seconded by Karl Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, Mark Zacovic, and Karl Becker

Nays: None

Absent: None

Abstain: None

IV. Action Items

A. New Business

- 1. Board Member Appointment:** Applications were reviewed and there were no public comments. Discussion that there were 2 applicants and interviews were held for both applicants. Mark Zacovic made a motion to appoint Karen Kirkpatrick. Seconded by Christina Becker. Vote as follows:

Ayes: Cindy White, Christina Becker, Mark Zacovic, and Karl Becker

Nays: None

Absent: None

Abstain: None

Karen Kirkpatrick was sworn into office by Nancy Hauer.

- 2. Ratification of Contract Agreement for the Campus Exterior Paint Project:** Karl Becker mad a motion to ratify the contract agreement for the Campus Exterior Paint Project. Seconded by Christina Becker. Discussion about how Jeff Painting was the most responsive quote for our needs. Vote as follows:

Ayes: Cindy White, Christina Becker, Mark Zacovic, Karl Becker, and Karen Kirkpatrick

Nays: None

Absent: None

Abstain: None

- V. **Advance Planning**
 - A. **Next meeting-** Scheduled for January 18, 2018. Closed Session at 4:00 pm. Open Session at 5:00 pm.

- VI. **Adjournment:** The meeting was adjourned at 6:38 am.

Respectfully submitted by:

Approved by:

Nancy Hauer
Superintendent

Christina Becker
Clerk of the Board

**DEHESA SCHOOL DISTRICT
PURCHASE ORDERS
DECEMBER 2017**

DATE	PO NUMBER	VENDOR	DESCRIPTION	AMOUNT	BUDGET CATEGORY
12/01/17	7464	Gov. Connection	WiFi Warranty	464.45	General Fund - Administration
12/01/17	7465	AllTech Imaging Technologies	Service Call Laminator	178.00	General Fund - School Administration
12/04/17	7466	Pearson	School Readiness Assessments	231.08	General Fund - Special Education
12/04/17	7467	School Specialty	Art Supplies and Sheet Protectors	170.09	General Fund - Instruction
12/05/17	7468	SSDA	SSDA Conference	428.00	General Fund/Educator Effectiveness - Supt. Professional Development
12/05/17	7469	CASBO	CASBO Annual Conference	765.00	General Fund - Business Manager Professional Development
12/05/17	7470	A to Z Bus Sales	Bus Parts	46.26	General Fund - Transportation
12/05/17	7471	STS	Apple iMac	4,465.84	General Fund - Lottery Unrestricted
12/06/17	7472	AllTech Imaging Technologies	Part for Laminator Repair	235.44	General Fund - School Administration
12/06/17	7473	Amazon	Two No Parking Signs	26.97	General Fund - Routine Restricted Maintenance
12/08/17	7474	Waxie	Maintenance Supplies	1,483.95	General Fund - Routine Restricted Maintenance
12/08/17	7475	Dunn Edwards Paints	Paint	96.07	General Fund - Routine Restricted Maintenance
12/12/17	7476	Sani-Glaze	RegROUT and Sanitize Bathroom Flooring	12,440.00	General Fund - Routine Restricted Maintenance
12/12/17	7477	Junior Library Guild	Library Books	1,689.99	General Fund - Instruction
12/19/17	7478	AllTech Imaging Technologies	Laminator Part	265.21	General Fund - School Administration
12/21/17	7479	Extron Electronics	Wall Plate Repair	150.00	General Fund - Routine Restricted Maintenance
12/21/17	7480	Office Depot	Office Furniture - Completion of Business Migr Office Renovation	1,057.57	Building Fund - Administration
TOTAL				\$ 24,193.92	



Annual Conference
Participant Registration
Leading With the HEART

When: February 9, 2018 Where: University of San Diego,
Joan B. Kroc Institute for Peace and Justice
Time: 8:30am - 3:30pm Cost: \$50 per participant
***Registration begins at 7:30am*

Breakfast and Lunch Are Included

Workshop Selection

Please select one workshop for each session.

Session 1 8:30a - 9:30a

- Data Privacy and Compliance
- SACS Supplemental Forms
- Developer Fee Update

Session 3 1:00p - 2:00p

- Cybersecurity Awareness Tips
- Legislative Advocacy
- 31 Flavors of Audit

Session 2 10:30a - 11:30a

- Child Nutrition: No Longer an Island
- Form CAT and Other Resources
- CalPERS: Understanding Your Retirement

Session 4 2:10p - 3:10p

- Preventing Purchasing Fraud
- Special Education Maintenance of Effort
- HR/Payroll TBD

Registrant Information

Name: Anna Buxbaum District: Dehesa School Dist.
Email: anna.buxbaum@dehesasd.net Phone: (619) 444-2161

Please complete and return the form to Brad Wilkinson, bwilkinson@schscougars.org

Checks to be made payable to CASBO. Please mail payments to
Steele Canyon High School, Attn: Brad Wilkinson, 12440 Campo Road, Spring Valley, CA 91978



San Diego-Imperial Section

Leading With the HEART ANNUAL CONFERENCE

February 9, 2018

University of San Diego

Joan B. Kroc Institute for Peace and Justice Center
5998 Alcalá Park, San Diego, CA 92110

THE AGENDA:

- 7:30am - 8:30am: Meet & Greet, Registration & Breakfast
- 8:30am - 9:30am: Session 1 Workshops
 - Data Privacy and Compliance
 - SACS Supplemental Forms
 - Developer Fee Update
- 9:30am - 10:25am: Vendor Show
- 10:30am - 11:30am: Session 2 Workshops
 - Child Nutrition: No Longer an Island; Bridging the Gap CBOs & CNS
 - Form CAT and Other Sources
 - CalPERS: Understanding Your Retirement
- 11:30am - 12:55pm: Lunch with Guest Speaker: Sara Bachez, Assistant Executive Director, Governmental Relations, CASBO; with special guest Assemblymember Shirley Weber
- 1:00pm - 2:00pm Session 3 Workshops
 - Legislative Advocacy
 - Cybersecurity Awareness Tips
 - 31 Flavors of Audit
- 2:10pm - 3:10pm: Session 4 Workshops
 - Preventing Purchasing Fraud
 - Special Education Maintenance of Effort (MOE)
 - HR/Payroll Workshop
- 3:15pm - 3:30pm: Closing with Dessert and Prizes

REGISTER BY FRIDAY, FEBRUARY 2, 2018

\$50 per participant

Questions? Contact Brenda Gachuz at BGachuz@dmusd.org

Requestor's Responsibility: Obtain Travel Approval, Pre-Register Yourself, Make All Travel Arrangements

DEHESA SCHOOL DISTRICT TRAVEL & CONFERENCE REQUEST FORM

DATE 1/5/2018

EMPLOYEE NAME	EE ID #	POSITION	SUBSTITUTE REQUIRED:		FULL DAY(S)	1/2 DAY(S)	SUB COST
			Yes	No			
Anna Buxbaum	452095	Business Manager		X			

CONFERENCE / WORKSHOP / MEETING INFORMATION

VENDOR/ORGANIZATION NAME	San Diego County Office of Education			
TITLE	Annual CBO Forum			
LOCATION	Pala Mesa Resort			
DESCRIPTION/BUSINESS PURPOSE	Forum for San Diego County CBOs that provides information on current relevant topics. Guest speakers include John Gray and Ron Bennett of School Services of CA and speakers from the Legislative Analysts Office and various law firms.			
DATES	TO	2/1/2018	FROM	2/2/2018
OVERNIGHT STAY REQUIRED?	YES	x	NO	

ESTIMATED EXPENSES	QTY	RATE	TOTAL	NOTES/COMMENTS
REGISTRATION FEE(S)	1	\$ 250.00	\$ 250.00	PLEASE ATTACH REGISTRATION INFORMATION
LODGING	2	-	-	Registration includes lodging
TRANSPORTATION: AIRFARE, BUS, TRAIN			-	
MILEAGE (RATE PER MILE \$.56 AS OF 1/1/16)			-	
ENTER NUMBER OF MILES TO BE DRIVEN	62.5	\$ 0.56	\$ 35.00	Shared cost of mileage with Cajon Valley USD
RENTAL CAR, CAB/TAXI, SHUTTLE, PARKING, OTHER			-	
MEALS				
BREAKFAST (\$7.00 PER DAY MAX)			-	
LUNCH (\$11.00 PER DAY MAX)			-	
DINNER (\$23.00 PER DAY MAX)			-	
TOTAL			\$ 285.00	

BUDGET	General Fund
BUDGET	

APPROVED BY (NAME):	
SUPERVISOR SIGNATURE	DATE

By signing below, I certify the requested travel is appropriate and necessary for conducting official District business, and agree to comply with Board Policy.

Anna Buxbaum
DATE 1/8/18

EMPLOYEE SIGNATURE

Nancy Hawes
DATE 1-10-18

SUPERINTENDENT SIGNATURE

Register now for the Annual CBO Forum: February 1st - February 2nd, 2018



Guest Speakers include:

Carlos Villegas, Partner
Fagen Friedman & Fulfroost, LLP

Dina Harris, Partner
Best Best & Krieger

Jason Sisney, Chief Deputy Legislative Analyst
Legislative Analyst Office

John Gray, President
School Services of California, Inc.

Kevin Gordon, President and Partner
Capitol Advisors Group, LLC

Lynn Beekman, Partner
Fagen Friedman & Fulfroost, LLP

Mike Fine, Chief Executive Officer
Fiscal Crisis Management Assistance Team

Ron Bennett, Chief Executive Officer
School Services of California, Inc.

Workshop Logistics

Location: Pala Mesa Resort
2001 Old Highway 395
Sun Room
Fallbrook, California 92028
760-728-5881

Cost: \$250 per person registration fee

(Fixed price includes workshop registration, workshop materials, food and lodging for one night)

Registration/Breakfast starts at 8:00 a.m. Workshop begins at 8:30 a.m. on Thursday and concludes Friday at 3:30 p.m.

Please return this registration form to: Vandee Shelton at the San Diego County Office of Education, 6401 Linda Vista Rd, Room 609 San Diego, CA 92111-7399. Payments should be made no later than **December 15, 2017**. Checks are to be made payable to San Diego County Superintendent of Schools. **We are unable to accept Purchase Orders**. Please respond even if you are unable to attend the workshop - Vandee (858) 292-3538 or vandee.shelton@sdcoe.net.

RSVP should include the following information (please print):

Anna Buxbaum
Participant's Name

(619) 444-2161
Phone number (include area code)

Dehesa School District
School District

anna.buxbaum@dehesa
Email address
sd.net

CBO Forum Agenda February 1-2, 2018

Location: Pala Mesa Resort, Sun Room
2001 Old Highway 395
Fallbrook, CA 92028
760-728-5881

Thursday, February 1, 2018 in the Sun Room:

- 8:00 – 8:30 a.m. **Breakfast**
- 8:30 – 9:30 a.m. **CBO Meeting**
- 9:30 – 11:00 a.m. **Private Devices and the CPRA**
Presenters: Lynn Beekman & Carlos Villegas, Fagen, Friedman & Fulfroost, LLP
- 11:00 – 11:15 a.m. **Break**
- 11:15 a.m. – 12:45 p.m. **LAO Analysis**
Presenter: Jason Sisney, Legislative Analyst's Office
- 12:45 – 2:00 p.m. **Lunch in the Fireside Room**
- 2:00 – 3:30 p.m. **18-19 Budget and Legislative Updates**
Presenter: Kevin Gordon, Capitol Advisors Group, LLC
- 5:00 – 6:00 p.m. **Evening Event**
- 6:00 – 7:00 p.m. **Dinner – Fireside Room**

Friday, February 2, 2018 in the Sun Room:

- 8:30 – 9:30 a.m. **Breakfast**
- 9:30 – 11:00 a.m. **Charters**
Presenter: Dina Harris, Best Best & Krieger
- 11:00 – 11:15 a.m. **Break**
- 11:15 a.m. – 12:45 p.m. **Negotiations**
Presenter: John Gray, School Services of California, Inc.
- 12:45 - 1:30 p.m. **Lunch in Fireside Room**
- 1:30 – 3:30 p.m. **FCMAT/SSC Discussion**
*Presenters: Mike Fine, Fiscal Crisis Management Assistance Team
Ron Bennett, School Services of California, Inc.*

Requestor's Responsibility: Obtain Travel Approval, Pre-Register Yourself, Make All Travel Arrangements

DEHESA SCHOOL DISTRICT TRAVEL & CONFERENCE REQUEST FORM

DATE 1/11/2018

***COMPLETE ALL BLUE FIELDS**

EMPLOYEE NAME	EE ID #	POSITION	SUBSTITUTE REQUIRED:		FULL DAY(S)	1/2 DAY(S)	SUB COST
			Yes	No			
James Stevens		Aide/Transportation	X		X		
Arnella Feransou		Aide	X		X		

CONFERENCE / WORKSHOP / MEETING INFORMATION


VENDOR/ORGANIZATION NAME	CSEA			
TITLE	Paraeducator Conference			
LOCATION	Ontario, CA			
DESCRIPTION/BUSINESS PURPOSE	Learn laws, training for paraeducators, how to help students in class			
DATES	TO	2/20/2018	FROM	2/22/2018
OVERNIGHT STAY REQUIRED?	YES	X	NO	

ESTIMATED EXPENSES	QTY	RATE	TOTAL
REGISTRATION FEE(S)	2	\$ 109.00	\$ 218.00
LODGING	4	\$ 153.22	\$ 612.88
TRANSPORTATION: AIRFARE, BUS, TRAIN	0		\$ -
MILEAGE (RATE PER MILE \$.56 AS OF 1/1/16)			
ENTER NUMBER OF MILES TO BE DRIVEN	122		\$ -
CAB/TAXI, SHUTTLE, PARKING, OTHER			\$ -
MEALS			
BREAKFAST (\$7.00 PER DAY MAX)	2		\$ -
LUNCH (\$11.00 PER DAY MAX)	3		\$ -
DINNER (\$23.00 PER DAY MAX)	2		\$ -
TOTAL			\$ 830.88

PLEASE ATTACH REGISTRATION INFORMATION

BUDGET	
BUDGET	

APPROVED BY (NAME):	Heather Griffiths	
SUPERVISOR SIGNATURE	<i>Heather Griffiths</i>	DATE <u>1/11/18</u>

By signing below, I certify the requested travel is appropriate and necessary for conducting official District business, and agree to comply with Board Policy.	
 EMPLOYEE SIGNATURE	DATE <u>1-11-18</u>

SUPERINTENDENT SIGNATURE	DATE <u>1-11-18</u>
--------------------------	---------------------

Paraeducator Conference Registration Form



Name James Stevens CSEA Member ID number _____

*Home mailing address _____

City _____ State _____ Zip _____ Phone (619) 246-2822

*Email james.stevens@dehesa.net Position/Job Title Paraeducator

I am a first time attendee to this conference

*Please Note: Confirmation letters will be sent to this address.

PAYMENT OPTIONS: Please check one * (All forms of payment must be included to process registrations)

FULL CONFERENCE @ \$109 per person

1. Purchase order in the amount of \$ 218 for 2 participants. P.O. # 7485

District Name Dehesa District Address 4612 Dehesa Rd El Cajon, CA

2. Check in the amount of \$ _____ is enclosed for _____ participants.

Please make checks payable to: California School Employees Association (federal ID#94-1301733) (copy of P.O. must be included)

3. Credit card (Visa, MasterCard or Discover) in the amount of \$ _____ for _____ participants.

Card # _____ Expiration Date _____ 3-digit Security Code _____

Name as it appears on card _____ Card holder signature _____

** If paying for more than one attendee, you can use same payment option for all, but copy and complete a registration form for each attendee.*

Mail form to: CSEA Member Benefits, CSEA, 2045 Lundy Avenue, San Jose, CA 95131 or fax to (408) 432-6249. For help with registering please email us at para@csea.com.

CONFERENCE SCHEDULE *(subject to change)*

Tuesday, February 20

(Registration opens at 8:00 a.m.)

General Session/Keynote	10:30 a.m.–12:00 p.m.
Lunch	12:00–1:30 p.m.
1st Session of Workshops	1:30–4:50 p.m.

Wednesday, February 21

2nd Session of Workshops	8:30–11:50 a.m.
Lunch	11:50 a.m.–1:30 p.m.
3rd Session of Workshops	1:30–4:50 p.m.

Thursday, February 22

4th Session of Workshops	8:00 a.m.–11:15 a.m.
Closing Session	11:30 a.m.–12:00 p.m.

(Do not schedule flights home before 2:30 p.m.)

SPECIAL ACCOMODATION REQUESTS

Advanced notice is required for us to accommodate attendees with disabilities. Please submit your request no later than January 31, 2018 by contacting Travel/Event Coordinator, Rosalinda Cardenas-Vega, at para@csea.com or (408) 433-1240 with a list of preferred classes.

FOR MORE INFORMATION

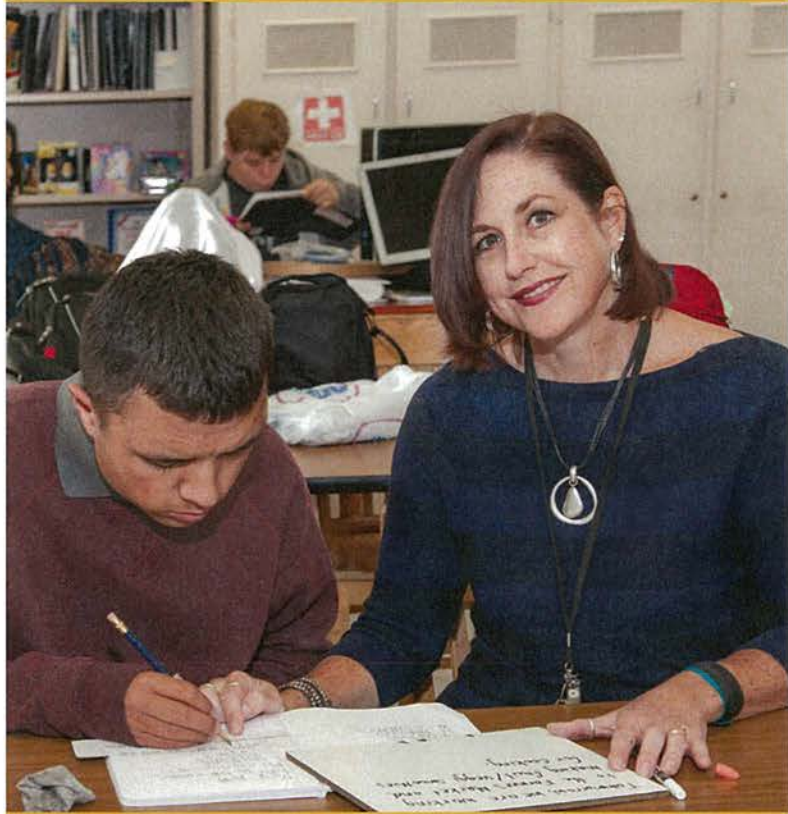
Visit csea.com/paraconference for frequently asked questions or for more information.

This conference is open to all classified employees, with a special focus on Paraeducators.

DISCLAIMER

By registering for the conference, all attendees acknowledge they may be photographed during the conference. They agree that such photographs will be the sole property of CSEA, and they consent to the unrestricted use of their name, photograph, or other likeness in any and all commercial, promotional, and advertising material without any monetary compensation.

21st Annual CSEA Paraeducator Conference



**FEBRUARY 20–22, 2018
ONTARIO CONVENTION CENTER**

AEU

Register by February 1, 2018!



GENERAL CONFERENCE INFORMATION

PLANNING TO ATTEND?

Complete the registration form and submit with payment by credit card, check/money order or district purchase order (copy of PO must be included to process registration).

REGISTRATION FEE

\$109 per person (includes all class instruction, materials and two continental breakfasts). The pre-registration deadline is February 1, 2018. If you miss this deadline the fee will increase to \$149 and you must register on-site where space will be subject to availability.

REGISTRATION CONFIRMATION

Confirmation letters will be mailed directly to each participant's home mailing address and email address. Please be sure to provide your current contact information when completing the registration form.

REIMBURSEMENT SUBSIDY

Let CSEA help defer the cost of attending the conference. CSEA offers up to \$250 subsidies to financially assist members who attend this conference. For more information and to download an application, visit www.csea.com; click on the Benefits tab; and scroll down to Scholarships/Grants. (Applications must be postmarked no earlier than November 22, 2017 and no later than January 6, 2018. Applications are reviewed as they are submitted on a first come, first serve basis.)

REFUNDS/SUBSTITUTIONS

Full refund requests must be received by email to para@csea.com by Friday, February 10. Registrations will not be reimbursed after this date. If you're unable to attend, we can transfer your registration to a colleague.

SCHEDULED CLASSES TO INCLUDE*:

- COACHING IN THE CLASSROOM
- COGNITIVE BEHAVIOR INTERVENTION
- DEALING WITH DIFFICULT BEHAVIORS, COULD IT BE COMMUNICATION?
- DISCOVERING EVERYDAY SENSORY TOOLS
- EMOTIONAL & BEHAVIORAL DISTURBANCE
- LATEST TRENDS AMONG THE YOUTH
- POSITIVE PSYCHOLOGY AND MINDFULNESS
- SOCIAL MEDIA AND CYBERBULLYING
- STRESS MANAGEMENT & HEALTHY WELL BEING
- TRUE COLORS

*And many more still in the planning stages!

FOR MORE INFORMATION

Email para@csea.com or find out more online at www.csea.com/paraconference.



POTENTIAL FUNDING SOURCES FOR DISTRICTS

General Title I Funds—to support ongoing training and professional development to assist teachers and paraprofessionals (Section 1114(b)(1)(D) & Section 1115(c)(1) (F) of Title I).

Title II, Part A—Improving Teacher Quality State Grants funds may be used to provide professional development that “improves the knowledge of teachers and principals, and in appropriate cases, paraprofessionals concerning core academic subjects and effective instructional practices to improve student academic achievement” (Section 2123(a)(3) (A) & (B)).

Title III, Part A—The English Language Acquisition, Language Enhancement, and Academic Achievement Act, authorized local education agencies to use formula grant funds for professional development of teachers and other instructional personnel providing instruction to students needing English language acquisition and language enhancement (Section 3115(c)(2)).

Senate Bill (SB) 590—Relates to professional development for classified employees effective January 1, 2014. This law requires local educational agencies (LEAs) to consider the training needs of classified school employees whenever funds are expended for the professional development of any school site staff.

The 2016–17 Budget Act provides \$877 million in one-time funding to reimburse local education agencies for state mandated costs. This discretionary funding can be used to fund professional development and investments such as Common Core implementation.



HOUSING & TRAVEL INFORMATION

HOTEL INFORMATION

Rooms have been blocked at special rates on a space available-basis at the following hotels. The following rates do not include taxes.

- **AZURE HOTEL & SUITES**
\$129 (SINGLE OR DOUBLE OCCUPANCY)
- **DOUBLETREE**
\$135 (DOUBLE OCCUPANCY)
- **HOLIDAY INN**
\$119 (SINGLE) AND \$127 (DOUBLE OCCUPANCY)

All hotels offer complimentary parking, airport shuttle service and guestroom internet.

HOTEL RESERVATIONS

Please make your rooming arrangements directly with the hotel. For more information visit the conference webpage at www.csea.com/paraconference.

The cut-off date for hotel reservations at the reduced negotiated rates is January 29, 2018. Please make your reservation early as the block may sell out before the cut-off date.

HOTEL DEPOSIT

A credit card guarantee is required for all reservations, along with a first night's deposit. Checks and major credit cards are acceptable to establish prepayment.

TRAVEL INFORMATION

The Convention Center is located at 2000 E Convention Center Way, Ontario, 91764—with easy access via the Ontario Int'l Airport, I-10 or Route-60 Freeways, Amtrak and Metrolink. *Please note: \$10 daily parking charge at the Center with NO in/out privileges or overnight stays.*

DEHESA SCHOOL DISTRICT

RESOLUTION # 2018-1-1

RESOLUTION ON BOARD COMPENSATION FOR MISSED MEETINGS

WHEREAS, the Governing Board of the Dehesa School District appreciates the services provided by members of the Board and provides compensation for meeting attendance in accordance with Education Code 35120 and Board Bylaw 9250; and

WHEREAS, Education Code 35120 provides that the monthly compensation provided to Board members shall be commensurate with the percentage of meetings attended during the month unless otherwise authorized by Board resolution; and

WHEREAS, Education Code 35120 specifies limited circumstances under which the Board is authorized to compensate a Board member for meetings he/she missed; and

WHEREAS, the Board finds that Karl Becker did not attend the Board meeting(s) on December 6, 2017 for the following reason(s): (check applicable reasons)

- Performance of other designated duties for the district during the time of the meeting
- Illness or jury duty
- Hardship deemed acceptable by the Board

NOW THEREFORE BE IT RESOLVED that the Board of the Dehesa School District approves full compensation of the Board member for the month of December.

PASSED AND ADOPTED THIS 18th day of January, 2018 at a regular meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____ ABSTAIN:_____

Secretary

President

Exhibit
approved: 7/17

Dehesa school District
El Cajon, California



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
San Diego County Superintendent of Schools Dr. Paul Gothold

December 20, 2017

Nancy Hauer
Superintendent
Dehesa School District
4612 Dehesa Road
El Cajon, 92019-2922

Re: Charter Petitions

Dear Superintendent,

As a result of *Anderson Union High School District v Shasta Secondary Home School* (2016) ruling, districts and charter schools have been impacted by the geographic limitations outlined in Education Code § 47605 and 47605.1. Many charter schools operating out of compliance across the State of California applied for a waiver from the State Board of Education (SBE). Upon approval of the waiver by the SBE, a charter school has until June 30, 2018 to bring their charter into legal compliance.

School districts across the county and state have been receiving charter petitions in much greater volume that previously experienced. The San Diego County Office of Education (SDCOE) would like to partner with you and your district through your charter review process. SDCOE would request that should your district receive a charter petition, please immediately notify Kristin Armatis, Business Advisory Consultant. Our goal is to provide you with any assistance in your charter review process.

Should you have any questions or concerns, please contact myself, or Kristin Armatis, Business Advisory Consultant at (858) 292-3601, kristin.armatis@sdoce.net.

Sincerely,

Paul Gothold, Ed.D.
County Superintendent of Schools

PG:KA

Service and leadership that maximize the success of all students

San Diego County Board of Education

Paulette Donnellon Guadalupe González Alicia Muñoz Mark Powell Rick Shea

DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Anna Buxbaum
Business Manager

Subject: Monthly Budget Update

Meeting Date: January 18, 2017

- 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 are 1) Fund balances (Cash in County Treasury), 2) Construction expenditure reports for the Bond and Developer Fee Funds

Financial Impact:

N/A-Form Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

NA – For Informational Purposes Only

Agenda Item #: VI.B.1

Dehesa School District

Fund Balances

(Cash in County Treasury as of January 9, 2018)

FUND	DESCRIPTION	BALANCE
01-00	GENERAL FUND	\$ 1,479,150.66
09-00	CHARTER SCHOOLS SPECIAL REVENUE FUND (FD 39)	\$ 130,217.21
12-06	CHILD DEVELOPMENT FUND	\$ 7,676.63
13-00	CAFETERIA SPECIAL REVENUE FUND	\$ 4,292.69
14-00	DEFERRED MAINTENANCE FUND	\$ 1,533.91
17-42	SPECIAL RESOURCE FUND (CHARTER OVERSIGHT)	\$ 1,034,799.10
20-00	SPECIAL RESERVE OPEB/RETIREE BENEFITS FUND	\$ 761,937.08
21-39	BUILDING FUND	\$ 241,347.34
25-19	CAPITAL FACILITIES/SB2068 FUND	\$ 17,183.08
40-00	SPECIAL RESERVES/CAPITAL PROJECTS	\$ 7,573.51
	GRAND TOTAL	\$ 3,685,711.21

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**

12/31/2017

Date			Revenue Amount
7/1/2017	Beginning Balance		\$239,752.25
7/25/2017	Interest	2016-17 4th Qtr Interest	\$781.94
8/3/2017	Interest	2016-17 4th Qtr Interest - 2nd Distribution	\$58.36
10/25/2017	Interest	2017-18 1st Qtr Interest	\$522.60
11/15/2017	Interest	2017-18 1st Qtr Interest - 2nd Distribution	\$232.19
TOTAL			\$ 241,347.34
Payment Date	Service Provider	Services Performed	Expenditure Amount
TOTAL CURRENT YEAR EXPENSES			\$ -
TOTAL FUNDS AVAILABLE AS OF 12/31/2017			\$ 241,347.34

**Dehesa School District
Capital Facilities Funds 25-19**

12/31/2017

Current Year Project Activity			Revenue Amount
7/1/2017	Beginning Fund Balance		12,224.35
7/25/2017	Interest	2016-17 4th Qtr Interest	42.92
8/3/2017	Interest	2016-17 4th Qtr Interest - 2nd Distribution	3.20
8/23/2017	Developer Fees	Residential Developer Fees	3,005.72
8/28/2017	Developer Fees	Residential Developer Fees	1,005.71
9/1/2017	Developer Fees	Residential Developer Fees	4,096.19
10/25/2017	Interest	2017-18 1st Qtr Interest	29.42
11/15/2017	Interest	2017-18 1st Qtr Interest - 2nd Distribution	13.07
Total			\$ 20,420.58
Payment Date	Service Provider	Services Performed	Expenditure Amount
10/3/2017	G Wayne Oetken & Assoc	Consulting Services: June-July 2017	1,300.00
11/13/2017	G Wayne Oetken & Assoc	Consulting Servies: Sept 2017, 08/23/17 Meeting	1,100.00
TOTAL CURRENT YEAR EXPENSES			\$ 2,400.00
TOTAL FUNDS AVAILABLE AS OF 12/31/2017			\$ 18,020.58

2017-18 Attendance Summary

	P1 ADA 2016-17	P1 ADA 2017-18	Increase/ Decrease
Dehesa School District	141.86	136.18	(5.68)
CA Academy of Sports Science	-	500.00	500.00
Community Montessori	601.07	673.51	72.44
Dehesa Charter	1,061.40	935.16	(126.24)
Diego Hills Charter	1,242.99	794.48	(448.51)
Diego Hills Central Charter	-	600.25	600.25
The Heights Charter	230.71	242.52	11.81
Inspire Charter	3,012.38	4,353.75	1,341.37
Learning Lattitudes	-	670.63	670.63
Method Schools	265.50	436.87	171.37
Valiant Academy (Mosaica Charter)	61.95	2,391.14	2,329.19
Total Charter ADA	6,476.00	11,598.31	5,122.31
Total ADA	6,617.86	11,734.49	5,116.63

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Dehesa School Enrollment
as of January 18, 2018

- Meeting Date: January 18, 2018
- Action
 - First Reading
 - Information
 - Presentation
 - Public Hearing
 - Roll Call Vote Required
 - Discussion

Enrollment
January 18, 2018

By Grade Level

EAK.....	7
Kindergarten.....	16
1st Grade.....	16
2nd Grade.....	15
3rd Grade.....	16
4th Grade.....	16
5th Grade.....	22
6th Grade.....	14
7th.....	16
8th.....	14
	153

Enrollment
January 19, 2017

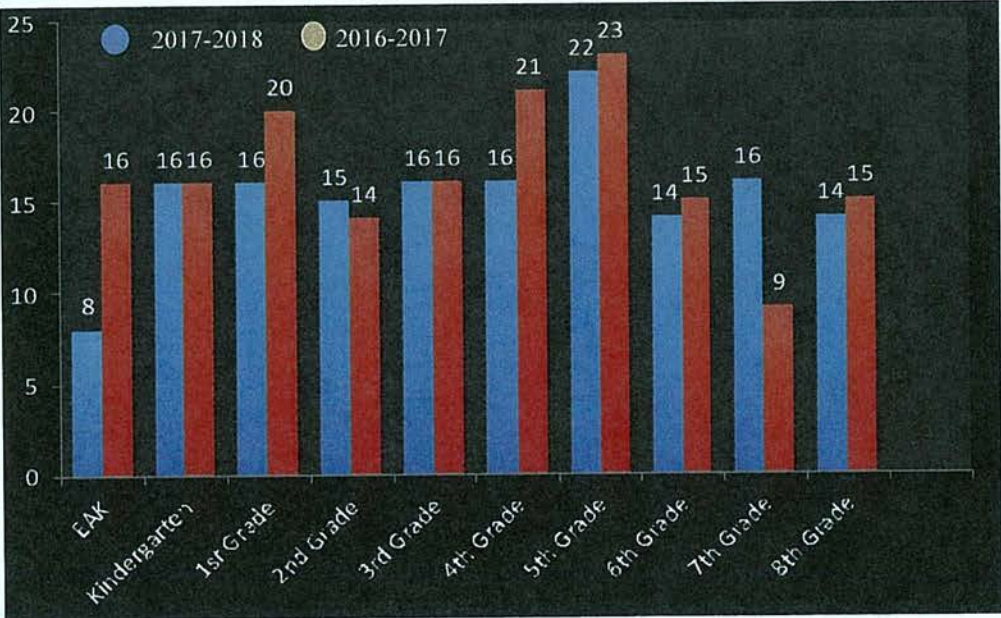
By Grade Level

EAK.....	16
Kindergarten.....	16
1st Grade.....	20
2nd Grade.....	14
3rd Grade.....	16
4th Grade.....	21
5th Grade.....	23
6th Grade.....	15
7th.....	9
8th.....	15
	165

Inter District
Transfers

Students who live in our
District but attend a
different school
22

Students who live in
another district but attend
our school
70



DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Williams Quarterly
Complaint Report

Meeting Date: January 18, 2018

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

Background: Laws and board policy require a quarterly report to the Board of Trustees and the County Superintendent of Schools regarding complaints to the school covered under the Williams Settlement

Report: We received no complaints during the second quarter of the 2017-2018 school year in the areas which are addressed by the Williams Settlement.

Financial Impact: None

Student Impact: None

Agenda Item #: VI.B.5

SDCOE Uniform Complaint Quarterly Reports Database

Williams and Valenzuela Settlements

You are Logged on with District access.

User ID: 68049 Found 52 records.

Year and Quarter	Instructional Materials			Facilities			Teacher Vacancy Misassignment			Totals			Locked
	Received	Resolved	Unresolved	Received	Resolved	Unresolved	Received	Resolved	Unresolved	Received	Resolved	Unresolved	
2005 1st Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2005 2nd Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2005 3rd Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2005 4th Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2006 1st Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2006 2nd Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2006 3rd Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2006 4th Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007 1st Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007 2nd Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007-08 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007-08 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007-08 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2007-08 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2008-09 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2008-09 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes

2008-09 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2008-09 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2009-10 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2009-10 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2009-10 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2009-10 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2010-11 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2010-11 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2010-11 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2010-11 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2011-12 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2011-12 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2011-12 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2011-12 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2012-13 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2012-13 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2012-13 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2012-13 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2013-14 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	0	0	0	0	Yes
2013-14 2nd	0	0	0	0	0	0	0	0	0	0	0	0	Yes

Qtr Oct-Dec									
2013-14 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	Yes
2013-14 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	Yes
2014-15 1st Qtr Jul-Sep	0	0	0	0	0	0	0	0	Yes
2014-15 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	Yes
2014-15 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	Yes
2014-15 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	Yes
2015-16 1st Qtr July - Sept	0	0	0	0	0	0	0	0	Yes
2015-16 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	Yes
2015-16 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	Yes
2015-16 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	Yes
2016-17 1st Qtr July-Sept	0	0	0	0	0	0	0	0	Yes
2016-17 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	Yes
2016-17 3rd Qtr Jan-Mar	0	0	0	0	0	0	0	0	Yes
2016-17 4th Qtr Apr-Jun	0	0	0	0	0	0	0	0	Yes
2017-18 1st Qtr July-Sept	0	0	0	0	0	0	0	0	Yes
2017-18 2nd Qtr Oct-Dec	0	0	0	0	0	0	0	0	0
Totals	0	0	0	0	0	0	0	0	

Add a New Quarter Record

Select a date for Change or Delete

Main Menu

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: **Resolution 2018-1-2 Full
and Fair Funding of
California Schools**

Meeting Date: January 18, 2018

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

Background: California has the sixth largest economy in the world and the largest Gross Domestic Product of any state in the nation.

Report: Sadly, California ranks 41st in per people spending, 45th in percentage of taxable income spent on education and pupil-teacher ratios and 48th in pupil-staff ratios. LCFF is only restoring funding to 2007 levels. California's investment in public schools is out of alignment with its wealth and trails the top ten states by almost \$7,000.00 in per pupil funding. Dehesa School District urges the State Legislature to fund California Public Schools at the national average or higher by the year 2025 and to maintain that as a minimal funding.

Financial Impact: The increase in state funding would assist the District in balancing a positive annual budget.

Student Impact: Students will benefit significantly with increases in services and programs with more per pupil funding.

Recommendation: Administration recommends approval of Resolution 2018-1-2 Full and Fair Funding of California Schools

Agenda Item #: VII.C.1

DEHESA SCHOOL DISTRICT

Resolution # 2018-1-2

Resolution Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled *Getting Down to Facts*, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, *California's Challenge: Adequately Funding Education in the 21st Century*, updated the *Getting Down to Facts* data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students

access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: “It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right.”; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Dehesa School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

Adopted this 18th day of the month of January in 2018.

Motion made by: _____

Second made by: _____

List members voting “aye:” _____

List members voting “no:” _____

List members abstaining: _____

List members not present: _____

Clerk

President

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: Memorandum of Understanding between San Diego Youth Services and Dehesa School District

Meeting Date: January 18, 2018

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

Background: Dehesa School District lacks a school counselor for general education students.

Report: The purpose of this MOU is to maintain the effecting working relationship between San Diego Youth Services and Dehesa School District in order to implement coordinating services to assist at risk youth in 7th and 8th grades.

Financial Impact: There is no charge for this partnership.

Student Impact: Our 7th and 8th grade at risk students will benefit socially and emotionally with the addition of services available to support them.

Recommendation: Administration recommends approval of the MOU between San Diego Youth Services and Dehesa School District.

Agenda Item #: VII.C.2



**Memorandum of Understanding
Between
San Diego Youth Services
And
Dehesa School District School District**

This is a Memorandum of Understanding between **San Diego Youth Services (SDYS)** and **Dehesa School District School District**. While this is not a legally binding document, this Memorandum does indicate a voluntary agreement to strengthen the respective organizations' service delivery plans of the aforementioned party and other participating collaborators.

- I. **Purpose:** The purpose of the Memorandum of Understanding is to maintain the effective working relationship established between SDYS and **Dehesa School District School District** for the purpose of implementing coordinated services. The goal of the service partnership is: "To help at risk youth."
- II. **Term:** This Memorandum of Understanding shall begin on January 1st, 2018 and will extend through December 31, 2019. Either party can give written notice 30 days in advance of the intent to withdraw from collaboration.
- III. **Description of Participation:**
 - A. **Dehesa School District School District** agrees, per this memorandum, to provide the following:
 1. Designate an individual as a point of contact for the program.
 2. Provide the names and contact information for all youth and their families for which services are to be provided.
 3. School staff will support SDYS staff in providing follow up to students identified as needing additional services (e.g. pulling schedules, passes, space, etc.).
 4. Provide meeting and program space as available and appropriate.
 5. Provide coordinated input in the development of new programs, services and funding to ensure that growth and expansion of services to children and their families fits into the ongoing aims of the collaboration.
 6. Participation in community awareness, mandated reporting, and documentation activities of the Collaborative.
 7. Communicate immediately if problems/concerns arise with students or program implementation.
 8. Provide venues for group presentations that focus on bullying prevention, empathy building, and protective factors to students, school staff and care givers.

B. **San Diego Youth Services** agrees, per this memorandum to provide the following:

1. Provide oversight, facilitation and coordination of the program design, implementation, service delivery, information management, and reporting to ensure that a high caliber of services is maintained
2. Designate an individual as a point of contact for the program.
3. Provide training in bullying prevention and empathy building to school staff and gatekeepers
4. Assess identified as needing additional support.
5. Provide resources to families throughout and on completion of services
6. Provide direct services for the target population of youth in grades 7th and 8th experiencing bullying/school violence services which may include services and intervention(s) such as:
 - Conduct accurate psycho/social history taking and assessment.
 - Assessment for safety issues.
 - Case Management services with duration and intensity of services reflecting the needs of the youth and cultural considerations until crisis stabilization
 - Education Advocacy with teachers, administrators, or school personnel; or advocacy with the criminal justice system and agencies, CalVCP, community providers, mental health providers, or even parents.
 - Counseling, individually, family, or through referral to clinics or individual health networks
 - Understand and acknowledge individual and family strengths.
 - Offer training in a strengths-based problem-solving approach.
 - Assist families as they take action
 - Provide encouragement and moral support.
 - Provide activities and things that reinforce resilience.
 - Network youth and families with others for mutual support.
 - Provide activities and access to services that reinforce individual and family strengths.
 - Provide follow-up information to the family and community stakeholders (School staff, Law enforcement)
7. Continue efforts to identify additional youth needs and provide additional information to enhance the program's service effectiveness and promote better outcomes for youth.
8. Provide an updated status report upon request.
9. SDYS will follow district safety protocols for risk of self-harm, including notification of administration and parent/guardian where warranted and connecting students to mental health services.

IV. **Confidentiality:** The collaborative partner acknowledges that their staff may acquire information from a variety of sources concerning or belonging to SDYS during the term of this Memorandum that is confidential. Such confidential information includes but is not limited to all proprietary information on SDYS, including all information regarding its trade secrets, copyrighted materials, business plans and affairs, research, services, marketing strategies, financial condition, personnel, clients and donors, which has not been disclosed to the public by a duly authorized representative of SDYS. The collaborative partner agrees to maintain the confidentiality of this information. The collaborative partner also agrees that s/he will not directly or indirectly use or disclose any such information during or after the term of this Memorandum by SDYS to any

persons or entities, unless such persons or entities are expressly authorized by duly authorized representatives of SDYS to receive such information.

For the purposes of this Memorandum of Understanding, the signature by the collaborative partner on this document and the attached Business Associate Contract (**Attachment A**) ensures that the collaborative partner shall be in full compliance with the applicable Health Insurance Portability and Accountability (HIPAA) regulations, Title 45 of the Code of Federal Regulations. The collaborative partner to SDYS, a Business Associate of SDYS as defined by HIPAA regulations, shall not use or further disclose protected health information other than as permitted or required by the contract or as required by law.

- V. **Indemnification:** SDYS hereby indemnifies, defends, and holds harmless District, its Board, officers, employees, agents, independent contractors, consultants and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorneys' fees and costs, and including but not limited to consequential damages, loss of use, extra expense, cost of temporary classrooms, that arise out of or result from, in whole or in part, the negligent, wrongful or willful acts or omissions of SDYS, its employees, agents, subcontractors, independent contractors, consultants, or other representatives.

District, hereby indemnifies, defends, and holds harmless SDYS, its Board, officers, employees, agents, independent contractors, consultants and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorneys' fees and costs, and including but not limited to consequential damages, loss of use, extra expense, cost of temporary classrooms, that arise out of or result from, in whole or in part, the negligent, wrongful or willful acts or omissions of the , its employees, agents, subcontractors, independent contractors, consultants, or other representatives.

SDYS shall have no obligation to indemnify, defend, or hold harmless **Dehesa School District School District**, its Board, officers, employees, agents, independent contractors, consultants, and other representatives for the District sole negligence or willful misconduct; and the District shall have no obligation to indemnify, defend, or hold harmless SDYS, its Board, officers, employees, agents, independent contractors, consultants and other representatives for SDYS's sole negligence or willful misconduct. This indemnity shall survive the termination of the Contract of final payment hereunder, and is in addition to any other rights or remedies that SDYS or District may have under the law or this contract.

- VI. **Insurance:** San Diego Youth Services shall maintain Public Liability and Property Damage Insurance to protect them and the District from all claims for personal injury, including accidental death, as well as from all claims for property damage arising from the operations under this Agreement. The minimum amounts of such insurance shall be as hereinafter set forth.

Amounts of Insurance:	
Commercial General Liability	\$1,000,000 per occurrence
Auto Liability for owned and non-owned vehicles	\$1,000,000 per occurrence
Umbrella Liability	\$4,000,000 per occurrence

Workers Compensation will be in conformance with the laws of State of California and applicable federal laws. The Agency shall file, with the District, Certificates of Insurance indicating a thirty-day (30) cancellation notice and naming the **Dehesa School District School District** as an additional insured.

- VII. **Value of Services:** No Money is transferred. The value of staff time provided by San Diego Youth Services is approximately \$100,000 for each year of services..
- VIII. **Termination:** This Memorandum of Understanding may be terminated for any reason by giving 30 days written notice.

Dehesa School District School District

Date

Walter Philips
Executive Director
San Diego Youth Services

Date

Attachment A

Business Associate Contract

Covered Entity: San Diego Youth Services (SDYS)
Funding Source: California Governor's Office of Emergency Services (Cal OES)
Business Associate: Consultant is **Dehesa School District School District**

The terms and conditions of this Business Associate Contract are an integral part of that certain Consultant Agreement (the "Agreement") between SDYS and Consultant. The purpose of this Business Associate Contract is to ensure that Consultant is in full compliance with the applicable Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005, 42 U.S.C. section 17921 et seq., and their implementing privacy and security regulations at 45 CFR Parts 160 and 164. These provisions shall hereafter be collectively referred to as "HIPAA."

Definition of Terms

Covered Entity. "Covered Entity" shall mean SDYS designated as the full agency subject to the Standards for Privacy of Individually Identifiable Health Information set forth in 45 CFR Part 160 and Part 164, Subparts A and E, and those components of SDYS designated as Business Associates of other entities subject to the Standards for Privacy of Individually Identifiable Health Information.

Designated Record Set. "Designated Record Set" shall have the same meaning as the term "designated record set" in Section 164.501.

Individual. "Individual" shall have the same meaning as the term "individual" in Section 164.501 and shall include a person who qualifies as a personal representative in accordance with Section 164.502(g).

Privacy Rule. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Part 160 and Part 164, Subparts A and E.

Protected Health Information. "Protected Health Information" shall have the same meaning as the term "protected health information" in Section 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.

Required By Law. "Required by Law" shall have the same meaning as the term "required by law" in Section 164.501.

Secretary. "Secretary" shall mean the Secretary of the United States Department of Health and Human Services or his or her designee.

“Security incident” means the attempted or successful unauthorized access, use, disclosure, modification, or destruction of County PHI, or interference with system operations in an information system that processes, maintains or stores County PHI.

“Unsecured PHI” shall have the meaning given to such term under HIPAA and, 42 U.S.C., section 17932(h), and any guidance issued pursuant to such regulations.

Obligations & Activities of Business Associate

Business Associate agrees to not use or further disclose Protected Health Information other than as permitted or required by the Agreement or as Required by Law.

Business Associate agrees to use appropriate safeguards to prevent the use or disclosure of Protected Health Information other than as provided for by the Agreement.

Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirement of this Agreement.

Business Associate agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by the Agreement.

Business Associate agrees to ensure that any agent, including a Consultant, to whom it provides Protected Health Information received from, or created or received by Business Associate on behalf of Covered Entity, agrees to the same restrictions and conditions that apply through the Agreement to Business Associate with respect to such information.

Business Associate agrees to provide access, at the request of Covered Entity, and in the time and manner designated by Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under Section 164.524.

Business Associate agrees to make any amendment(s) to Protected Health Information in a Designated Record Set that the Covered Entity directs or agrees to make pursuant to Section 164.526 at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity.

Business Associate agrees to make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity available to the Covered Entity, or at the request of the Covered Entity to the Secretary, in a time and manner designated by the Covered Entity or the Secretary, for purposes of the Secretary determining Covered Entity’s compliance with the Privacy Rule.

Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, information collected in accordance with the terms of the Agreement, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with Section 164.528.

Consultant shall use the forms and processes developed by SDYS for this purpose and shall respond to all requests for access to records requested by SDYS within forty-eight (48) hours of receipt of request by producing records or verifying there are none.

Amendment of SDYS PHI. Consultant shall make any required amendment(s) to SDYS PHI that were requested by an Individual, in accordance with HIPAA. Consultant additionally shall make any amendments to SDYS PHI as SDYS directs or agrees to make pursuant to section 164.526. These amendments shall be made in the time and manner designated by SDYS, and in no more than twenty (20) days.

Documentation of Disclosures. Consultant shall document disclosures of SDYS PHI, respond to a request by an Individual for an accounting of disclosures of SDYS PHI, and make these disclosures available to SDYS or to an Individual at SDYS's request, in accordance with HIPAA, including but not limited to sections 164.528, and 42 USC section 17935, and in the time and manner designated by SDYS.

If Consultant maintains electronic health records as of January 2009, Consultant shall provide an accounting of disclosures including those for Treatment, Payment, and Healthcare Operations (TPO), effective January 2014. If Consultant acquires electronic health records for SDYS after January 1, 2009, Consultant shall provide an accounting of disclosures, including those for TPO, effective with disclosures on or after the date the electronic health record is acquired, or on or after January 1, 2011, whichever date is later.

The electronic accounting of disclosures shall include the three (3) years prior to the request for an accounting. Consultant shall provide to SDYS or an Individual, in the time and manner designated by SDYS, but no more than sixty (60) calendar days, accounting of disclosures necessary to meet requirements in section 164.528.

Permitted Uses and Disclosures by Business Associate

General Use and Disclosure Provisions:

Except as otherwise limited in the Agreement, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Agreement, provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity.

Specific Use and Disclosure Provisions:

Except as otherwise limited in the Agreement, Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out the legal responsibilities of the Business Associate.

Except as otherwise limited in the Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurance from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which they are aware the confidentiality of the information has been breached.

Except as otherwise limited in the Agreement, Business Associate may use Protected Health Information to provide data aggregation services to Covered Entity as permitted by Section 164.504(e)(2)(i)(B).

Prohibited Uses and Disclosures

Consultant shall not disclose SDYS PHI to a health plan for payment or health care operations purposes if SDYS PHI pertains solely to a health care item or service for which the health care provider involved has been paid out of pocket in full and the Individual requests such restriction, in accordance with 42 U.S.C. section 17935(a) and HIPAA.

Consultant shall not directly or indirectly receive remuneration in exchange for SDYS PHI, except with the prior written consent of SDYS and as permitted by 42 U.S.C. section 17935(d)(2).

Safeguards.

Consultant shall comply with HIPAA regarding any and all operations conducted on behalf of SDYS under this Contract and shall use appropriate safeguards that comply with HIPAA to prevent the unauthorized use or disclosure of SDYS PHI.

Consultant shall develop and maintain a written information privacy and security program that complies with HIPAA, and that includes administrative, physical, and technical safeguards appropriate to the size and complexity of the Consultant's operations and the nature and scope of its activities.

Security.

Consultant shall ensure the continuous security of all computerized data systems and paper documents containing SDYS PHI. These steps shall include, at a minimum:

Comply with all Standards put forth in Article 14.3, Data Security Requirements (also referenced below in section 8);

Achieve and maintain compliance with HIPAA; and

Provide a level and scope of security that is at least comparable to the level and scope of security established by the Office of Management and Budget in OMB Circular No. A-130, Appendix III - Security of Federal Automated Information Systems, which sets forth guidelines for automated information systems in Federal agencies

Obligations of Covered Entity

Covered Entity shall provide Business Associate with the notice of privacy practices that Covered Entity produces in accordance with Section 164.520, as well as any changes to such notice. These privacy practices are available on SDYS's web site at **www.SDYOUTHSERVICES.org**.

Covered Entity shall provide Business Associate with any changes in, or revocation of, permission by an Individual to use or disclose Protected Health Information, if such changes affect Business Associate's permitted or required uses and disclosures.

Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with Section 164.522.

Reporting of Unauthorized Use or Disclosure. Consultant shall implement reasonable systems for the discovery of and prompt reporting to SDYS of any use or disclosure, or suspected use or disclosure, of SDYS PHI not provided for by the Contract and/or any transmission of unsecured SDYS PHI, and to take the following steps.

Reports to COR and APO. Consultant shall provide all reports of Unauthorized Uses or Disclosures to SDYS, in order for SDYS to simultaneously report to the County of San Diego's Contracting Officer's Representative and Agency Privacy Officer.

Initial Report. Consultant shall notify SDYS immediately by telephone call plus email upon the discovery of a breach of unsecured SDYS PHI in electronic media or in any other media if SDYS PHI was, or is reasonably believed to have been, accessed or acquired by an unauthorized person, or upon the discovery of a suspected security incident that involves data provided to SDYS by the Social Security Administration.

Consultant shall notify SDYS by email within twenty-four (24) hours of the discovery of any suspected security incident or breach of SDYS PHI in violation of this BAA, or potential loss of confidential data affecting this BAA.

A suspected security incident or breach shall be treated as discovered by Consultant as of the first day the breach or security incident is known, even if it is not confirmed, or by exercising reasonable diligence would have known, to any person (other than the person committing the breach) who is an employee, officer or other agent of Consultant.

Reporting shall additionally include emailing of the "SDYS Privacy Incident Report" and/or "County of San Diego Privacy Incident Report" form

within twenty-four (24) hours of any above incident, to include all information known at the time of the notification. Consultant shall use the most current version of this form, which is posted on San Diego County's website, www.cosd.compliance.org.

Corrective Action. Upon discovery of a breach or suspected security incident, intrusion or unauthorized access, use or disclosure of SDYS PHI, Consultant shall take prompt corrective action to mitigate any risks or damages involved with the breach and to protect the operating environment; and any action pertaining to such unauthorized disclosure required by applicable Federal and State laws and regulations.

Investigation and Investigation Report. Consultant shall immediately investigate such security incident, breach, or unauthorized access, use or disclosure of SDYS PHI. Within seventy-two (72) hours of the discovery, Consultant shall submit an updated "SDYS Privacy Incident Report."

Complete Report. Consultant shall provide a complete report of the investigation within five (5) working days of the discovery of the breach or unauthorized use or disclosure. The report shall be submitted on SDYS's "Privacy Incident Report" form and shall include an assessment of all known factors relevant to a determination of whether a breach occurred under applicable provisions of HIPAA and applicable state law. The report shall also include a full, detailed corrective action plan, including information on measures that were taken to halt and/or contain the improper use or disclosure. If County requests information in addition to that listed on the "Privacy Incident Report" form, Consultant shall make reasonable efforts to provide SDYS with such information. SDYS will review and approve the determination of whether a breach occurred, Individual notifications are required, and the corrective action plan is adequate.

Responsibilities for Notification of Breaches. If SDYS determines that the cause of a breach of SDYS PHI is attributable to Consultant or its subcontractors, agents or vendors, Consultant shall notify individuals of the breach or unauthorized use or disclosure when notification is required under Federal or State law and shall pay any costs of such notifications, as well as any costs associated with the breach. The notifications shall comply with the requirements set forth in 42 U.S.C. section 17932 and its implementing regulations, including, but not limited to, the requirements that:

Notifications be made to Individuals without unreasonable delay and in no event later than sixty (60) calendar days from the date the breach was discovered. SDYS shall approve the time, manner and content of any such notifications before notifications are made.

Notifications be made to media outlets and to the Secretary, if a breach of unsecured SDYS PHI involves more than five-hundred (500) residents of the State of California or its jurisdiction. SDYS shall approve the

time, manner and content of any such notifications before notifications are made.

Designation of Individuals.

Consultant shall designate a Privacy Officer to oversee its data privacy program who shall be responsible for carrying out the requirements of this section and for communicating on Privacy matters with SDYS.

Consultant shall designate a Security Officer to oversee its data security program who shall be responsible for carrying out the requirements of this section and for communicating on Security matters with SDYS.

In accordance with section 164.504(e)(1)(ii), upon Consultant's knowledge of a material breach or violation by its subcontractor of the agreement between Consultant and the subcontractor, Consultant shall:

Provide an opportunity for the subcontractor to end the violation and terminate the agreement if the subcontractor does not end the violation within the time specified by SDYS; or

Immediately terminate the agreement if the subcontractor has violated a material term of the agreement and cure is not possible.

Data Security Requirements: Consultant shall ensure the continuous security of all computerized data systems and paper documents containing SDYS PHI and/or SDYS PII/PI. These steps shall include, at a minimum:

Personnel Controls. Consultant shall ensure: all workforce members who assist in the performance of functions or activities on behalf of SDYS, or access or disclose SDYS PHI and/or SDYS PII/PI, shall:

Have undergone a thorough Consultant background check, with evaluation of the results to assure that there is no indication that the worker may present a risk to the security, privacy, or integrity of SDYS PHI and/or SDYS PII/PI, prior to the workforce member obtaining access to SDYS PHI and/or SDYS PII/PI. The Consultant shall retain each workforce member's Consultant background check documentation for a period of three (3) years following contract termination.

Complete privacy and security training, at least annually, at Consultant's expense. Each workforce member who receives information privacy and security training shall sign a certification, indicating the workforce member's name and the date on which the training was completed. These certifications shall be retained for a period of six (6) years following contract termination, and shall be available to SDYS upon request. Sign a confidentiality statement that includes, at a minimum, General Use, Security and Privacy Safeguards, Unacceptable Use, and Enforcement Policies. The statement shall be signed by the workforce member prior to access to SDYS PHI and/or SDYS PII /PI and shall be renewed annually.

The Consultant shall retain each person's written confidentiality statement for SDYS inspection for a period of six (6) years following contract termination.

Be appropriately sanctioned if they fail to comply with security and privacy policies and procedures, including termination of employment when appropriate.

Publication, Reproduction or Use of Materials. No material produced, in whole or in part, under this Agreement shall be subject to copyright in the United States or in any other country. SDYS shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, any reports, data or other materials prepared under this Agreement. All reports, data and other materials prepared under this Agreement shall be the property of the SDYS upon completion of this Agreement.

Physical Security Controls. Consultant shall safeguard SDYS PHI and/or SDYS PII/PI from loss, theft, inadvertent disclosure, and therefore shall:

Ensure SDYS PHI and/or SDYS PII/PI is used and stored in an area that is physically safe from access by unauthorized persons during both working hours and nonworking hours;

Secure all areas of Consultant facilities where Consultant workers use or disclose SDYS PHI and/or SDYS PII/PI. The Consultant shall ensure that these secured areas are only accessed by authorized individuals with properly coded key cards, authorized door keys or other access authorization, and access to premises is by official identification;

Issue workers who assist in the administration of SDYS PHI and/or SDYS PII/PI identification badges and require workers to wear badges at facilities where SDYS PHI and/or SDYS PII/PI is stored or used;

Ensure each location where SDYS PHI and/or SDYS PII/PI is used or stored has procedures and controls that ensure an individual whose access to the facility is terminated:

Is promptly escorted from the facility by an authorized employee; and

Immediately has their access revoked to any and all SDYS PHI and/or SDYS PII/PI.

Ensure there are security guards or a monitored alarm system twenty-four (24) hours a day, seven (7) days a week at facilities where SDYS PHI and/or SDYS PII/PI is stored;

Ensure data centers with servers, data storage devices, and critical network infrastructure involved in the use or storage of SDYS PHI and/or SDYS PII/PI have perimeter security and access controls that limit access to only authorized Information Technology Staff. Visitors to the data center area must be escorted by authorized IT staff at all times;

Store paper records with SDYS PHI and/or SDYS PII/PI in locked spaces in any facilities that are multi-use, meaning that there are SDYS PHI and/or SDYS PII/PI functions and Consultant functions in one building in work areas that are not securely segregated. The Consultant shall have policies that state workers shall not leave records with SDYS PHI

and/or SDYS PII/PI unattended at any time in cars or airplanes and shall not check SDYS PHI and/or SDYS PII/PI on commercial flights; and

Use all reasonable means to prevent non-authorized personnel and visitors from having access to, control of, or viewing SDYS PHI and/or SDYS PII/PI.

Technical Controls. Consultant shall ensure:

All workstations, copiers, and laptops that process and/or store SDYS PHI and/or SDYS PII/PI shall:

Be encrypted using a FIPS 140-2 certified algorithm which is 128bit or higher, such as Advanced Encryption Standard (AES). The encryption solution shall be full disk; and

Install and actively use comprehensive anti-virus software solution with automatic updates scheduled at least daily.

Have critical security patches applied, with system reboot if necessary. There shall be a documented patch management process which determines installation timeframe based on risk assessment and vendor recommendations. All applicable patches shall be installed within thirty (30) days of vendor release.

All servers containing unencrypted SDYS PHI and/or SDYS PII/PI shall have sufficient administrative, physical, and technical controls in place to protect that data, based upon a risk assessment/system security review.

Only the minimum necessary amount of SDYS PHI and/or SDYS PII/PI required to perform necessary business functions may be copied, downloaded, or exported.

All electronic files that contain SDYS PHI and/or SDYS PII/PI shall be encrypted when stored on any removable media or portable device (i.e. flash drives, cameras, mobile phones, CD/DVD, backup media, etc). Encryption shall be a FIPS 140-2 certified algorithm, which is 128bit or higher, such as AES.

All users shall be issued a unique user name for accessing SDYS PHI and/or SDYS PII/PI. Username shall be promptly disabled, deleted, or the password changed upon the transfer or termination of an employee with knowledge of the password, at maximum within twenty-four (24) hours.

Passwords shall be:

At least eight characters;

A non-dictionary word;

Changed at least every ninety (90) days;

Changed immediately if revealed or compromised; and

Composed of characters from at least three of the following four groups from the standard keyboard

-Upper case letters (A-Z)

-Lower case letters (a-z)

-Arabic numerals (0-9)

-Non-alphanumeric characters (punctuation symbols)

Passwords shall not be shared and shall not be stored in readable format on the computer.

Appropriate management control and oversight, in conjunction with SDYS of the function of authorizing individual user access to SDYS PHI and/or SDYS PII/PI and over the process of maintaining access controls numbers and passwords.

When no longer needed, all SDYS PHI and/or SDYS PII/PI shall be wiped using the Gutmann or US Department of Defense (DoD) 5220.22-M (7 Pass) standard, or by degaussing. Media may also be physically destroyed in accordance with NIST Special Publication 800-88.

All systems providing access to, transport of, or storage of SDYS PHI and/or SDYS PII/PI shall:

Provide an automatic timeout, requiring re-authentication of the user session after no more than twenty (20) minutes of inactivity.

Display a warning banner stating that data is confidential systems are logged and system use is for business purposes only by authorized users. Users must be directed to log off the system if they do not agree with these requirements.

Maintain an automated audit trail that identifies the user or system process which initiates a request for SDYS PHI and/or SDYS PII/PI, or which alters SDYS PHI and/or SDYS PII/PI. The audit trail shall be date and time stamped, shall log both successful and failed accesses, shall be read only, and shall be restricted to authorized users. If SDYS PHI and/or SDYS PII/PI is stored in a database, database logging functionality shall be enabled. Audit trail data shall be archived for at least three (3) years after occurrence, and shall be available to SDYS upon request.

Use role based access controls for all users, enforcing the principle of least privilege.

Be protected by a comprehensive intrusion detection and prevention solution if they are accessible via the internet.

All data transmissions of SDYS PHI and/or SDYS PII/PI outside the secure internal network shall be encrypted using a FIPS 140-2 certified algorithm which is 128bit or higher, such as AES. Encryption can be end to end at the network level, or the data files containing SDYS PHI and/or SDYS PII/PI can be

encrypted. This requirement pertains to any type of SDYS PII/PI in motion such as website access, file transfer, and E-Mail.

Audit Controls. Consultant shall ensure:

All systems processing and/or storing SDYS PHI and/or SDYS PII/PI shall have at least an annual system risk assessment/security review which provides assurance that administrative, physical, and technical controls are functioning effectively and providing adequate levels of protection. Reviews should include vulnerability scanning tools.

All systems processing and/or storing SDYS PHI and/or SDYS PII/PI shall have a routine procedure in place to review system logs for unauthorized access.

All systems processing and/or storing SDYS PHI and/or SDYS PII/PI shall have a documented change control procedure that ensures separation of duties and protects the confidentiality, integrity and availability of data.

Investigate anomalies in usage of SDYS PHI and/or SDYS PII/PI identified by SDYS and report conclusions of such investigations and remediation's to SDYS.

Business Continuity / Disaster Recovery Controls

Consultant shall establish a documented plan to enable continuation of critical business processes and protection of the security of electronic SDYS PHI and/or SDYS PII/PI in the event of an emergency. Emergency means any circumstance or situation that causes normal computer operations to become unavailable for use in performing the work required under this Agreement for more than twenty-four (24) hours.

Consultant shall ensure Data Centers with servers, data storage devices, and critical network infrastructure involved in the use or storage of SDYS PHI or PII/PI, must include sufficient environmental protection such as cooling, power, fire prevention, detection, and suppression.

Consultant shall have established documented procedures to backup SDYS PHI and/or SDYS PII/PI to maintain retrievable exact copies of SDYS PHI and/or SDYS PII/PI. The plan shall include a regular schedule for making backups, storing backup's offsite, an inventory of backup media, and an estimate of the amount of time needed to restore SDYS PHI and/or SDYS PII/PI should it be lost. At a minimum, the schedule shall be a weekly full backup and monthly offsite storage of SDYS data.

Paper Document Controls. Consultant shall ensure:

SDYS PHI and/or SDYS PII/PI in paper form shall not be left unattended at any time, unless it is locked in a file cabinet, file room, desk or separate office inside a larger office. Unattended means that information is not being observed by an employee authorized to access the information. SDYS PHI and/or SDYS PII/PI in paper form shall not be left unattended at any time in vehicles and shall not be checked in baggage during commercial flights.

Visitors to areas where SDYS PHI and/or SDYS PII/PI are contained shall be escorted and SDYS PHI and/or SDYS PII/PI shall be kept out of sight while visitors are in the area.

SDYS PHI and/or SDYS PII/PI shall be disposed of through confidential means, such as cross cut shredding and pulverizing.

SDYS PHI and/or SDYS PII/PI shall not be removed from the premises of the Consultant except for identified routine business purposes or with express written permission of SDYS.

Faxes containing SDYS PHI and/or SDYS PII/PI shall not be left unattended and fax machines shall be in secure areas. Fax cover sheets shall contain a confidentiality statement instructing persons receiving faxes in error to destroy them. Fax numbers shall be verified with the intended recipient before sending the fax.

Mailings of SDYS PHI and/or SDYS PII/PI shall be sealed and secured from damage or inappropriate viewing of SDYS PHI and/or SDYS PII/PI to the extent possible. Mailings which include 500 or more individually identifiable records of SDYS PHI and/or SDYS PII/PI in a single package shall be sent using a tracked mailing method which includes verification of delivery and receipt, unless the prior written permission of SDYS's HHS Privacy Officer to use another method is obtained.

Consultant shall mitigate, to the extent practicable, any harmful effect that is known to Consultant of a use or disclosure of SDYS PHI and/or SDYS PII/PI by Consultant or its agents, including a subcontractor, and/or in violation of the requirements of this Agreement.

Permissible Requests by Covered Entity

Covered Entity shall not request Business Associate to use or disclose Protected Health Information in any manner that would not be permissible under the Privacy Rule if done by Covered Entity.

Return of Information

Upon cancellation, termination or expiration of the Agreement, for any reason, Business Associate shall return or destroy all Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to Protected Health Information that is in the possession of Consultants or agents of Business Associate. Business Associate shall retain no copies of the Protected Health Information.

In the event that Business Associate determines that returning or destroying the Protected Health Information is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon mutual agreement of the parties that return or destruction of Protected Health Information is infeasible, Business Associate shall extend the same confidentiality protections to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such Protected Health Information.

Miscellaneous

Regulatory References. A reference to a section in the Privacy Rule means the section as in effect or as amended, and for which compliance is required.

Amendment. The parties agree to take such action as is necessary to amend this Attachment A from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule and the Health Insurance Portability and Accountability Act, Public Law 104-191.

Survival. The respective rights and obligations of Covered Entity and Business Associate under this Attachment A shall survive the termination of the Agreement.

Interpretation. Any ambiguity in this Attachment A shall be resolved in favor of a meaning that permits Covered Entity to comply with the Privacy Rule.



East County Behavioral Health Clinic
1870 Cordell Ct. Suite 101

El Cajon, CA 92020
(619) 448-9700

Fax this form without cover sheet:

To: East County Behavioral Health Clinic
Phone Number: 619-448-9700
Fax Number: 619 448-9711

EPSDT/MHSA School Referral Form

(please print clearly)

Date Referred _____ English _____ Spanish _____ Arabic _____

Child Name _____ Date of Birth _____

Social Security Number: _____ Medi-Cal Number: _____

Parent name: _____ Phone Number: _____

Address: _____

School Name _____ Grade _____

Referring Party: _____ Phone Number _____

Email Address: _____ So that I may contact you when the referral is received

Please check all that apply:

- | | | |
|--|---|---|
| <input type="checkbox"/> Alcohol/Substance Abuse | <input type="checkbox"/> Death Of Family Member | <input type="checkbox"/> Health Issues |
| <input type="checkbox"/> Academic Attendance | <input type="checkbox"/> Academic Performance | <input type="checkbox"/> Talks Back |
| <input type="checkbox"/> Withdrawn/Isolates | <input type="checkbox"/> Moody | <input type="checkbox"/> Family Issues |
| <input type="checkbox"/> Social Problems | <input type="checkbox"/> Fights | <input type="checkbox"/> Disruptive BX |
| <input type="checkbox"/> Inappropriate BX | <input type="checkbox"/> Anxious | <input type="checkbox"/> Sad |
| <input type="checkbox"/> Anger Outbursts | <input type="checkbox"/> Financial Issues | <input type="checkbox"/> Divorce/Separation |

Additional Information: _____

Parent has been notified of referral: _____
Parent Signature or Name of Person Referring

CONFIDENTIALITY STATEMENT: Documents accompanying this facsimile transmission may contain information which is confidential and legally privileged. This information is intended only for the individuals or entity named above. If you are not the intended recipient you are hereby notified that disclosure, copying distribution, or other use of any information contained herein is strictly prohibited. If you receive this transmission in error, please notify us immediately by telephone, collect, if necessary, and mail the original transmission back to us at the above address.

Lakeside Union School District
Resources for Families

Childcare

- Child Development Associates (CDA) 619-427-4411
(Offer services for families who have received Cash Aid in past 2 years)
- LUSD Extended Student Services (Childcare Program) 619-390-2534/390-2532
- YMCA Childcare Resource Service 800-481-2151/619-521-3055

Counseling (Check with your Private Insurance, Pediatrician, or Family Physician)

- East County Out-Patient Counseling/Family Wellness Center 619-668-6200
- Family Forces 858-277-7907
- Home Start 619-692-0727
- San Diego Youth Services (SDYS) Behavioral Health Clinic 619-448-9700
- Crossroads Family Center 619-441-1907

Crisis Hotlines

- Alcohol & Drug Hotline 800-252-6465
- Child Abuse Hotline 800-344-6000
- Emergency Screening Unit (24 Hour Children & Teen) 619-421-6900
- 1-800-SUICIDE 800-784-2433
- San Diego Access and Crisis Line 888-724-7240

Domestic Violence

- Center for Community Solutions 619-697-7477
- Center for Community Solutions Project Safehouse East Co. 619-631-6442
- Domestic Violence/Sexual Assault Crisis Line (24 hour) 888-385-4657
- YWCA Battered Women's Services Hotline 619-234-3164

Eating Disorders

- Healthy Within 858-622-0221

Family Support Services/Parenting

- Info Line 211
- Home Start (Self-Sufficiency Program) 619-401-8375 x103 or x104
- San Diego Youth Services (SDYS)- CAT Program 619-258-6877
- Chaldean Middle Eastern Social Services 619-631-7400

Food/Clothing

- American Red Cross / W.I.C. Program 800-500-6411
- Home Start (Emergency Food & Clothes) 619-401-8375
- Lakeside Christian Helps Center (Food & Children's Clothing) 619-561-3488

Grief

- Elizabeth Hospice - Center for Compassionate Care 800-797-2050

Health/Dental Services (for help applying for MediCal or Covered California 619-517-7555)

- Covered California 800-300-1506
- Neighborhood Health Care Medical Clinic 619-390-9975
Dental Clinic 619-390-9135
- Southern Indian Health Council 619-445-1188

Lakeside Union School District
Resources for Families

Housing/Emergency Shelters

- Center for Social Advocacy 619-444-5700
- Crisis House (Shelter/Transitional Housing/DV) 619-444-1194
- East County Transitional Living Center 619-442-0457
- Youth Emergency Shelter 619-325-3527
- Shelters 211

Kinship/Foster Parents

- Foster, Adoptive & Kinship Care Education Program 800-200-1222
- The Rose House 619-447-5004
- YMCA Kinship Program (877) YMCA-4-KIN or 619-543-9850

Legal

- Legal Aid Society of San Diego 877-534-2524
- Rose House Legal Clinic (Foster Parent/Kinship Only) 619-447-5004
- San Diego Volunteer Lawyer Program 619-235-5656
- University of San Diego Legal Clinic 619-260-7470

Medi-Cal

888-747-1222

- Neighborhood Healthcare 619-517-7555
(For help applying for MediCal and/or Healthy Families)

Military

- Family Forces 858-277-7907
- Fleet and Family Services 866-923-6478
- Operation Family Caregiver 858-268-4432

Recreation

- Boys & Girls Club – Lindo Park 619-443-9293
- Lakeside Community Center 619-443-9176
- LUSD-Extended Student Services K-8 619-390-2534/390-2532
- The REC Club 619-443-4169

Sheriff-San Diego County Sheriff East County

858-565-5200

Substance Abuse Treatment/Support Programs

- Alanon/Alateen 619-296-2666
- Alcoholics Anonymous (Adult and Youth) 619-265-8762
- McAllister (Adolescent 21 Day Detox) 619-442-0277, ext. 147
- McAllister (Adults, El Cajon) 619-440-4801
- Narcotics Anonymous (Adult & Youth Meetings, Lakeside) 619-584-1007
- Nicotine Anonymous 619-682-7092
- Teen Recovery Center (El Cajon/La Mesa) 619-588-5361
- Vista Hill Parent Care Family Recovery Center 619-668-4200

Transportation

- San Diego Transit 619-233-3004

Tutoring

- Please check with your school site.
- San Diego Youth Services (SDYS)- CAT Program 619-258-6877

This quick reference is an alphabetical listing of some of the services in East County. The organizations/services listed are not endorsed or supported by Lakeside Union School District. (Last Revised LUSD Student Support Services 9/16)

San Diego Youth Services
School Based Suicide Prevention and Early Intervention
Presentations

Weeks	Check Your Mood Student Presentation	Parent, Staff, and Community Events
1/15-1/19		
1/29-2/2		
2/5-2/9		
2/12-2/16		
2/19-2/23		
2/26-3/2		
3/5-3/9		
3/19-3/23		
3/26-3/30		
4/2-4/6		
4/9-4/13		



Anti-Bullying Intervention Advocacy and Support Anti-BIAS Program

San Diego Youth Services has served East County youth and their families since our inception in 1970. Our mission "is to help at-risk youth and their families become self-sufficient and reach their highest potential." SDYS provides intensive services to more than 20,000 children and their families each year through 20 programs in fourteen locations and is an established and recognized community provider.

ABOUT Anti-BIAS

San Diego Youth Services (SDYS), Anti-BIAS program focuses on providing culturally competent, trauma-informed support services for bullying victims, their families, and schools.

Services offered:

- **Group Presentations-** We Are All Enough is a 1-hour presentation designed for 7th and 8th graders. This presentation is aimed to increase empathy amongst student by talking to them about the definition of bullying, teaching students the steps they can take if someone they know if being bullied, as well as a discussion about coping skills and things students can do to keep themselves safe.
- **Case management** – An Advocacy Specialist (AS) will provide individual case management services with services reflecting the needs of the youth.
- **Advocacy** – Part of the case management will be advocacy, be that Education Advocacy with teachers, administrators, or school personnel; or advocacy with the criminal justice system and agencies, CalVCP, community providers, mental health providers.
- **Counseling** – Anti-BIAS Advocacy Specialist's will provide counseling either individually, with the family, or through referral to clinics or individual health networks. The counseling approach will teach healthy coping, and prime youth for how to deal with future incidents, including where to get help and how to get through the situation.

WHO WE SERVE

Services specific to youth who identify as a being a victim of bullying. Youth must be in grades 7th-12th grade attending either a Santee School District, Grossmont Unified High School District or Cajon Valley Unified School District school.

Participating Schools Districts:

Santee Elementary School District
Grossmont Union High School District
Cajon Valley Union School District

Any questions or interest in additional information? Please contact Judi Park, Anti-BIAS Program Manager, at (619) 405-8340 or at jpark@sdyouthservices.org.

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Vista Hill-GPS Assessment
Services Master Contract
2017/2018

Meeting Date: January 18, 2018

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

Background: Dehesa has partnered with Vista Hill to provide mental health assessments and counseling for our special education students for the past 3 years. The services are contracted through the Master Contract Agreement with the East County SELPA.

Report: Dehesa will continue to contract for assessment and counseling services through Vista Hill. Vista Hill GPS Assessment Services provide testing for students who struggle with emotional difficulties.

Financial Impact: Assessments are on an as needed basis. The assessment rate is \$108.00 per hour. The district anticipates an average of 1 assessment per year.

Student Impact: It is imperative that students with emotional needs be assessed properly in order to receive effective treatment plans that support them.

Recommendation: Administration recommends approving the Master Contract with Vista Hill GPS Assessment for the 2017/2018 school year.

Agenda Item #: VII.C.3

2017-2018 San Diego County Nonpublic Master Contract

Directions:

- *Main document **must** be completed for every Nonpublic School/Agency or Room & Board Contract.*
- *Complete and attach Appendices A: School, B: Agency, C: Room & Board as appropriate.*



San Diego County Office of Education
Student Services and Programs Division
Special Education Department

San Diego County Nonpublic Master Contract
Main Document

2017-2018

SECTION 5: SIGNATURES

This Nonpublic Master Contract 2017-2018, including its component parts, may be signed in counterparts and the signatures may appear on separate signature pages. A copy and/or original, with all signatures attached, shall be deemed a fully executed document. A facsimile version of any party's signature shall be deemed an original. The parties hereto have executed this Contract by and through their duly authorized agents or representatives as indicated by their signatures.

This contract is effective on 9/1/2017 and terminates at 5:00 p.m. on 6/30/2018 unless sooner terminated as provided herein.

CONTRACTOR

Nonpublic School Agency

Robert Dean
Authorized Representative Signature

DATE: 12/5/17

Robert Dean CEO
(Type) Name and Title

APPROVED AS TO FORM:

SELPA DIRECTOR

Heather Difede
Authorized Representative Signature

DATE: _____

Heather Difede SELPA Director
(Type) Name and Title

LEA

Local Educational Agency

Authorized Representative Signature

DATE: _____

Nancy Hauer Superintendent
(Type) Name and Title

LEA Board Approval

DATE: _____

SAN DIEGO COUNTY NONPUBLIC MASTER CONTRACT
 APPENDIX B: AGENCIES
 2017-2018

SECTION 5: FINANCIAL

5.1 RATE SCHEDULE FOR CONTRACT YEAR

The CONTRACTOR: Vista Hill - GPS Assessment Services

The CONTRACTOR NUMBER: 1A-37-148

Education service(s) offered by the CONTRACTOR, and the charges for such service(s) during the term of this contract, shall be as follows:

<u>RELATED SERVICES</u>	<u>RATE</u>	<u>PERIOD</u>
<u>Intensive Individual Services (340)</u>	_____	_____
<u>Individual and Small Group Instruction (Ages 3-5 only) (350)</u>	_____	_____
<u>Language and Speech (415)</u>	_____	_____
<u>Language and Speech (415) - SLP-A (Credentialed)</u>	_____	_____
<u>Language and Speech (415) – Speech Therapy Assistant</u>	_____	_____
<u>Language and Speech (415) – Bilingual SLP</u>	_____	_____
<u>Language and Speech (415) - Assessment</u>	_____	_____
<u>Adapted Physical Education (425)</u>	_____	_____
<u>Adapted Physical Education Assessment (425)</u>	_____	_____
<u>Health and Nursing: Specialized Physical Health Care LVN (435)</u>	_____	_____
<u>Health and Nursing: Specialized Physical Health Care RN (435)</u>	_____	_____
<u>Health and Nursing: Specialized Physical Health Care CRN (435)</u>	_____	_____
<u>Health and Nursing: Other Services LVN (436)</u>	_____	_____
<u>Health and Nursing: Other Services RN (436)</u>	_____	_____
<u>Health and Nursing: Other Services CRN (436)</u>	_____	_____
<u>Health and Nursing: Other Services Health Aide/CNA (436)</u>	_____	_____
<u>Assistive Technology Services – Credentialed (445)</u>	_____	_____
<u>Assistive Technology Services - Classified (445)</u>	_____	_____
<u>Assistive Technology Services Assessment (445)</u>	_____	_____
<u>Occupational Therapy (450)</u>	_____	_____

SAN DIEGO COUNTY NONPUBLIC MASTER CONTRACT
 APPENDIX B: AGENCIES
 2017-2018

<u>Occupational Therapy (450) – Certified OT Assistant</u>	_____	_____
<u>Occupational Therapy (460) - Assessment</u>	_____	_____
<u>Physical Therapy (460)</u>	_____	_____
<u>Physical Therapy PT Assistant (460)</u>	_____	_____
<u>Physical Therapy Assessment (460)</u>	_____	_____
<u>Individual Counseling (510)</u>	_____	_____
<u>Counseling and Guidance (515)</u>	_____	_____
<u>Parent Counseling (520)</u>	_____	_____
<u>Social Work Services (525)</u>	_____	_____
<u>Psychological Services (530)</u>	<u>\$95.00</u>	<u>per hour</u> ✓
<u>Psychological Services Assessment (530)</u>	<u>\$108.00</u>	<u>per hour</u> ✓
<u>Behavior Intervention Services (535)</u>	_____	_____
<u>Behavior Intervention Services (535) - Supervision</u>	_____	_____
<u>Behavior Intervention Services (535) – Other Provider/Beh. Tech</u>	_____	_____
<u>Specialized Services for Low Incidence Disabilities (610)</u>	_____	_____
<u>Specialized Services for Low Incidence Disabilities Assess (610)</u>	_____	_____
<u>Specialized Deaf and Hard of Hearing (710)</u>	_____	_____
<u>Specialized Deaf and Hard of Hearing Assessment (710)</u>	_____	_____
<u>Interpreter Services (715)</u>	_____	_____
<u>Interpreter Services Shift Differential (715)</u>	_____	_____
<u>Audiological Services (720)</u>	_____	_____
<u>Audiological Services Assessment (720)</u>	_____	_____
<u>Specialized Vision Services (725)</u>	_____	_____
<u>Specialized Vision Services Assessment (725)</u>	_____	_____
<u>Orientation and Mobility (730)</u>	_____	_____
<u>Orientation and Mobility Assessment (730)</u>	_____	_____
<u>Braille Transcription (735)</u>	_____	_____

SAN DIEGO COUNTY NONPUBLIC MASTER CONTRACT
 APPENDIX B: AGENCIES
 2017-2018

<u>Specialized Orthopedic Services (740)</u>	<u>_____</u>	<u>_____</u>
<u>Specialized Orthopedic Services Assessment (740)</u>	<u>_____</u>	<u>_____</u>
<u>Reader Services (745)</u>	<u>_____</u>	<u>_____</u>
<u>Note Taking Services (750)</u>	<u>_____</u>	<u>_____</u>
<u>Transcription Services (755)</u>	<u>_____</u>	<u>_____</u>
<u>Recreation Services, Including Therapeutic (760)</u>	<u>_____</u>	<u>_____</u>
<u>College Awareness Preparation (820)</u>	<u>_____</u>	<u>_____</u>
<u>Vocational Assessment, Counseling/Guidance Assessment (830)</u>	<u>_____</u>	<u>_____</u>
<u>Career Awareness (840)</u>	<u>_____</u>	<u>_____</u>
<u>Work Experience Education (850)</u>	<u>_____</u>	<u>_____</u>
<u>Job Coaching (855)</u>	<u>_____</u>	<u>_____</u>
<u>Mentoring (860)</u>	<u>_____</u>	<u>_____</u>
<u>Agency Linkages (referral and placement) (865)</u>	<u>_____</u>	<u>_____</u>
<u>Travel Training (870)</u>	<u>_____</u>	<u>_____</u>
<u>Other Transition Services (890)</u>	<u>_____</u>	<u>_____</u>
<u>Other (900) Music Therapy</u>	<u>_____</u>	<u>_____</u>
<u>Other (900) Vision Therapy</u>	<u>_____</u>	<u>_____</u>
<u>Transportation – Emergency</u>	<u>_____</u>	<u>_____</u>
<u>Bus Passes</u>	<u>_____</u>	<u>_____</u>
<u>Professional Development</u>	<u>_____</u>	<u>_____</u>

NOTES: _____

*Parent transportation reimbursement rates to be set forth in Individual Services Agreements.

SAN DIEGO COUNTY NONPUBLIC MASTER CONTRACT
APPENDIX B: AGENCIES
2017-2018

SECTION 6: APPROVALS

CONTRACTOR
Nonpublic Agency

Robert Dean
Authorized Representative Signature

DATE: 12/5/17

Robert Dean CEO
(Type) Name and Title



APPROVED AS TO FORM:

SELPA DIRECTOR

Heather Difede
Authorized Representative Signature

DATE: _____

Heather Difede SELPA Director
(Type) Name and Title



LEA
Local Educational Agency

Authorized Representative Signature

DATE: _____

Nancy Hauer Superintendent
(Type) Name and Title

LEA Board Approval

DATE: _____

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: 2016-17 Audit Report

Meeting Date: January 18, 2018

- 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 2016-17 school year was conducted by Wilkinson Hadley King & Co. LLP. Attached is the full audit report for the fiscal year ending June 30, 2017. This year's audit report does not identify any findings. It is noted in the report that a prior year audit finding has been addressed and a process to remedy has been implemented.

Financial Impact:

N/A

Student Impact:

N/A

Recommendation:

Administration recommends acceptance of the 2016-17 Audit Report.

Agenda Item #: VII.C.4

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

AUDIT REPORT

JUNE 30, 2017

**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, 2017

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Dehesa School District
 Audit Report
 For The Year Ended June 30, 2017

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Financial Section

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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dehesa School District as of June 30, 2017, 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.

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 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, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 and is also not a required part of the basic financial statements.

The combining financial statements and other supplementary information 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 December 15, 2017 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
December 15, 2017

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2017

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, 2017. It should be read in conjunction with District's financial statements, which immediately follow this section.

In June 1999, the Governmental Accounting Standards Board (GASS) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASS 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 \$1,305,124.
- The total revenues were \$5,354,156. The cost of basic programs was \$4,582,651.
- The change in net position was \$771,505.

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 Section. 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 is a summary of 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2017

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 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 statement

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2017

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).

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2017

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, 2017, was \$1,305,124 (See Table A-1 below.)

Table A-1			
Condensed Statement of Net Position			
	30-Jun-16	30-Jun-17	\$ Change
Current & Other Assets	\$2,995,698	\$3,519,843	\$524,145
Capital Assets, Net of Depreciation	\$5,262,737	\$5,724,000	\$461,263
Total Assets	\$8,258,435	\$9,243,850	\$985,415
Deferred Outflows of Resources	\$279,660	\$388,655	\$108,995
Current Liabilities	\$689,286	\$635,318	(\$53,968)
General Long-Term Debt	\$7,060,289	\$7,414,822	\$354,533
Total Liabilities	\$7,749,575	\$8,050,140	\$300,565
Deferred Inflows of Resources	\$254,901	\$277,241	\$22,340
Net Position			
Invested in Capital Assets	\$671,893	\$722,379	\$50,486
Capital Projects	\$656,383	\$260,413	(\$395,970)
Debt Service	\$122,389	\$109,464	(\$12,925)
Educational Programs	\$90,324	\$961,760	\$871,436
Other Purposes	\$1,507,390	\$221,744	(\$1,285,646)
Unrestricted	(\$2,514,760)	(\$970,636)	\$1,544,124
Total Net Position	\$533,619	\$1,305,124	\$771,505

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED) JUNE 30, 2017

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Assets. The District's total revenue was \$5,354,156. (See Table A-2). The total cost of all programs and services was \$4,582,651. The total revenues surpassed expenses by \$771,505.

Table A-2		
Condensed Statement of Activities		
	30-Jun-16	30-Jun-17
Revenues		
Program Revenues		
Charges for Services	\$14,757	\$20,078
Operating Grants and Contributions	\$1,708,285	\$1,628,724
Capital Grants and Contributions	\$0	\$0
General Revenues		
Taxes & Subventions	\$1,136,736	\$1,280,700
Federal & State Revenue	\$746,692	\$661,939
Local Revenue	\$1,105,201	\$1,762,715
Total Revenues	\$4,711,671	\$5,354,156
Expenses		
Instruction	\$2,708,227	\$1,538,430
Instruction-Related Services	\$395,685	\$416,606
Pupil Services	\$353,662	\$1,717,966
General Administration	\$372,735	\$399,323
Plant Services	\$354,653	\$294,236
Depreciation (Unallocated)		
Other Outgo	\$632	\$1,713
Interest on Long-Term Debt	\$200,492	\$214,377
Total Expenses	\$4,386,086	\$4,582,651
Change in Net Position	\$325,585	\$771,505

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2017

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 2016-2017 with a total combined, government fund balance of \$2,965,927. A breakdown of the ending fund balances in governmental funds is summarized on Table A-3 below.

Table A-3	
Governmental Funds	
General Fund	\$2,453,935
Other Governmental Funds	\$511,992
Total	\$2,965,927

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2017

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 B-1			
Budget vs. Actual Expenditures			
	Original	Final	Actual
REVENUES			
LCFF Sources			
State Apportionments or State Aid	1,229,469.00	1,242,633.00	1,242,633.00
Education Protection Account Funds	224,948.00	222,736.00	222,736.00
Local Sources	109,425.00	183,489.00	183,489.00
Federal Revenue	392,737.00	386,107.00	386,107.00
Other State Revenue	167,259.00	236,346.00	236,346.00
Other Local Revenue	1,715,443.00	2,771,767.00	2,771,767.00
Total Revenues	\$ 3,839,281.00	\$ 5,043,078.00	\$ 5,043,078.00
EXPENDITURES			
Current			
Certificated Salaries	938,074.00	863,256.00	863,256.00
Classified Salaries	524,782.00	505,287.00	505,287.00
Employee Benefits	512,436.00	536,163.00	536,163.00
Books and Supplies	122,502.00	80,242.00	80,242.00
Services & Other Operating Expenditures	1,400,427.00	1,728,932.00	1,728,932.00
Capital Outlay	50,428.00	312,427.00	312,427.00
Total Expenditures	\$ 3,548,649.00	\$ 4,026,307.00	\$ 4,026,307.00
EXCESS/DEFICIENCY OF REVENUES OVER UNDER EXPENDITURES	\$ 290,632.00	\$ 1,016,771.00	\$ 1,016,771.00
OTHER FINANCING SOURCES/USES			
Transfers In	-	109,233.00	109,233.00
Transfers Out	(321,951.00)	(1,064,850.00)	(1,064,850.00)
Total Other Financing Sources/Uses	\$ (321,951.00)	\$ (955,617.00)	\$ (955,617.00)
NET CHANGE IN FUND BALANCE	\$ (31,319.00)	\$ 61,154.00	\$ 61,154.00
Fund Balance July 1, 2016	\$ 408,975.00	\$ 408,975.00	\$ 408,975.00
Fund Balance June 30, 2017	\$ 377,656.00	\$ 470,129.00	\$ 470,129.00

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2017

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets (net of depreciation) were \$5,262,737. These assets include Land, Work in Progress, Land Improvements, Building Construction, and Equipment. The total depreciation expense for the year was \$247,861.

Table A-7 E			
Capital Assets			
	30-Jun-16	30-Jun-17	Change
Work in Progress	\$4,727,852	\$0	(\$4,727,852)
Land	\$3,000	\$3,000	\$0
Buildings	\$2,059,265	\$7,211,079	\$5,151,814
Land Improvements	\$9,900	\$251,457	\$241,557
Equipment	\$728,609	\$772,221	\$43,612
Less: Accumulated Depreciation	(\$2,265,889)	(\$2,513,750)	(\$247,861)
Total Capital Assets, Net of Depreciation	\$5,262,737	\$5,724,007	\$461,270

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30 , 2017

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt

Table A-7 K			
Long Term Debt			
	30-Jun-16	30-Jun-17	\$ Change
Compensated Absences	\$27,671	\$15,536	(\$12,135)
GO Bonds	\$4,590,844	\$4,590,844	\$0
Other Long-Term Debt	\$396,271	\$410,783	\$14,512
Net Pension Liability	\$1,856,701	2,161,294	\$304,593
Net OPEB Obligation	\$188,802	\$236,365	\$47,563
Total Long Term Debt	\$7,060,289	\$7,414,822	\$354,533

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 Anna Buxbaum, 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, 2017

	Governmental Activities
ASSETS:	
Cash	\$ 2,476,875
Accounts Receivable	1,042,968
Capital Assets:	
Land	3,000
Land Improvements	251,457
Buildings	7,211,079
Equipment	772,221
Less Accumulated Depreciation	<u>(2,513,750)</u>
Total Assets	<u>9,243,850</u>
DEFERRED OUTFLOWS OF RESOURCES	388,655
LIABILITIES:	
Accounts Payable	635,060
Unearned Revenue	258
Long-Term Liabilities:	
Due Within One Year	32,972
Due in More Than One Year	<u>7,381,850</u>
Total Liabilities	<u>8,050,140</u>
DEFERRED INFLOWS OF RESOURCES	277,241
NET POSITION:	
Net Investment in Capital Assets	722,379
Restricted for:	
Capital Projects	260,413
Debt Service	109,464
Educational Programs	961,760
Other Purposes (Expendable)	219,037
Other Purposes (Nonexpendable)	2,707
Unrestricted	<u>(970,636)</u>
Total Net Position	<u>\$ 1,305,124</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction	\$ 1,538,430	\$ -	\$ 370,450	\$ -	\$ (1,167,980)
Instruction-Related Services:					
Instructional Supervision and Administration	43,287	-	36,046	-	(7,241)
Instructional Library, Media and Technology	69,621	-	-	-	(69,621)
School Site Administration	303,698	-	24,827	-	(278,871)
Pupil Services:					
Home-to-School Transportation	184,971	-	-	-	(184,971)
Food Services	90,964	17,485	41,357	-	(32,122)
All Other Pupil Services	1,442,031	-	1,148,944	-	(293,087)
General Administration:					
Centralized Data Processing	1,713	-	-	-	(1,713)
All Other General Administration	399,323	-	967	-	(398,356)
Plant Services	294,236	-	-	-	(294,236)
Interest on Long-Term Debt	214,377	-	-	-	(214,377)
Other Outgo	-	2,593	6,133	-	8,726
Total Expenses	<u>\$ 4,582,651</u>	<u>\$ 20,078</u>	<u>\$ 1,628,724</u>	<u>\$ -</u>	<u>\$ (2,933,849)</u>
General Revenues:					
Taxes and Subventions:					
Taxes Levied for General Purposes					1,094,425
Taxes Levied for Debt Service					186,275
Federal and State Aid Not Restricted to Specific Programs					661,939
Interest and Investment Earnings					24,706
Interagency Revenues					1,609,332
Miscellaneous					128,677
Total General Revenues					<u>\$ 3,705,354</u>
Change in Net Position					771,505
Net Position - Beginning					533,619
Net Position - Ending					<u>\$ 1,305,124</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
 BALANCE SHEET - GOVERNMENTAL FUNDS
 JUNE 30, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 1,967,882	\$ 503,507	\$ 2,471,389
Cash on Hand and in Banks	-	2,779	2,779
Cash in Revolving Fund	2,707	-	2,707
Accounts Receivable	1,006,500	36,468	1,042,968
Due from Other Funds	1,146,547	2,899	1,149,446
Total Assets	<u>4,123,636</u>	<u>545,653</u>	<u>4,669,289</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 551,000	\$ 2,658	\$ 553,658
Due to Other Funds	1,118,443	31,003	1,149,446
Unearned Revenue	258	-	258
Total Liabilities	<u>1,669,701</u>	<u>33,661</u>	<u>1,703,362</u>
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	2,707	-	2,707
Restricted Fund Balances	31,216	11,771	42,987
Assigned Fund Balances	1,601,347	500,221	2,101,568
Unassigned:			
Reserve for Economic Uncertainty	1,000,000	-	1,000,000
Other Unassigned	(181,335)	-	(181,335)
Total Fund Balance	<u>2,453,935</u>	<u>511,992</u>	<u>2,965,927</u>
Total Liabilities and Fund Balances	<u>\$ 4,123,636</u>	<u>\$ 545,653</u>	<u>\$ 4,669,289</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, 2017

Total fund balances, governmental funds \$ 2,965,927

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:	8,237,757	
Accumulated depreciation:	<u>(2,513,750)</u>	
	Net:	5,724,007

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was: (81,402)

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	388,655
Deferred inflows of resources relating to pensions	<u>(277,241)</u>

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	5,001,627	
Net Pension Liability	2,161,294	
Net OPEB obligation	236,365	
Compensated absences payable	<u>15,536</u>	
		<u>(7,414,822)</u>

Total net position, governmental activities \$ 1,305,124

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, 2017

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 1,242,633	\$ -	\$ 1,242,633
Education Protection Account Funds	222,736	-	222,736
Local Sources	183,488	-	183,488
Federal Revenue	386,107	43,516	429,623
Other State Revenue	236,346	5,780	242,126
Other Local Revenue	<u>2,778,274</u>	<u>255,277</u>	<u>3,033,551</u>
Total Revenues	<u>5,049,584</u>	<u>304,573</u>	<u>5,354,157</u>
Expenditures:			
Current:			
Instruction	1,199,304	-	1,199,304
Instruction - Related Services	370,122	-	370,122
Pupil Services	1,527,912	135,000	1,662,912
General Administration	367,690	-	367,690
Plant Services	248,852	18,169	267,021
Capital Outlay	312,427	396,704	709,131
Debt Service:			
Interest	-	199,863	199,863
Total Expenditures	<u>4,026,307</u>	<u>749,736</u>	<u>4,776,043</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,023,277</u>	<u>(445,163)</u>	<u>578,114</u>
Other Financing Sources (Uses):			
Transfers In	1,128,162	45,921	1,174,083
Transfers Out	<u>(1,161,465)</u>	<u>(12,618)</u>	<u>(1,174,083)</u>
Total Other Financing Sources (Uses)	<u>(33,303)</u>	<u>33,303</u>	<u>-</u>
Net Change in Fund Balance	989,974	(411,860)	578,114
Fund Balance, July 1	1,463,961	923,852	2,387,813
Fund Balance, June 30	<u>\$ 2,453,935</u>	<u>\$ 511,992</u>	<u>\$ 2,965,927</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, 2017

Total change in fund balances, governmental funds \$ 578,114

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	709,131	
Depreciation expense	<u>(247,861)</u>	
Net:		461,270

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (26,949)

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: (217,938)

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: 12,436

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: (47,563)

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: 12,135

Change in net assets of governmental activities - statement of activities \$ 771,505

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2017

	Agency Fund
	Student Body Fund
ASSETS:	
Cash on Hand and in Banks	\$ 10,025
Total Assets	<u>10,025</u>
LIABILITIES:	
Due to Student Groups	\$ 10,025
Total Liabilities	<u>10,025</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, 2017

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

2. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by GASB Statement 14, 39 and 61.

3. 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.

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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 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 and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They 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 considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds 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.

4. 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

5. 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.

6. Revenues and Expenses

a. Revenues - Exchange and Non-Exchange

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

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

c. 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.

7. 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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 when incurred

c. Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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).

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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.

8. Deferred Inflows and Deferred Outflows of Resources

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

9. 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 Postemployment Benefits) are merged with the General Fund for purposes of presentation in the audit report.

10. 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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, 2015
Measurement Date (MD)	June 30, 2016
Measurement Period (MP)	July 1, 2015 to June 30, 2016

11. 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.

12. Fair Value Measurements

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

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

For the current fiscal year the District did not have any recurring or nonrecurring fair value measurements.

13. Change in Accounting Policies

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2017. Those newly implemented pronouncements are as follows:

GASB Statement No. 74 - Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans

The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

This Statement replaces Statements No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, as amended, Statement 43, and Statement No. 50 Pension Disclosures.

The scope of this Statement includes OPEB plans—defined benefit and defined contribution - administered through trusts that meet the following criteria:

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

1. Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
2. OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
3. OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the OPEB plan administrator. If the plan is a defined benefit OPEB plan, plan assets also are legally protected from creditors of the plan members.

This Statement also includes requirements to address financial reporting for assets accumulated for purposes of providing defined benefit OPEB through OPEB plans that are not administered through trusts that meet the specified criteria.

The District does not administer their OPEB plan through a trust that meets the criteria noted above. As a result, the adoption of GASB Statement No. 74 did not result in a change to the financial statements or note disclosures.

GASB Statement No. 77 - Tax Abatement Disclosures

The objective of this Statement is to improve usefulness of information about tax abatement agreements entered into by governmental agencies. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition.

This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

1. Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients.
2. The gross dollar amount of taxes abated during the period.
3. Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The District has not entered into any tax abatement agreements. As a result, the adoption of GASB Statement No. 77 did not result in a change to the financial statements or note disclosures.

GASB Statement No. 80 - Blending Requirements for Certain Component Units

The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, The Financial Reporting Entity, as amended.

This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units.

The District did not have any component units which met the definition noted above. As a result, the adoption of GASB Statement No. 80 did not result in a change to the financial statements or note disclosures.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

GASB Statement No. 82 - Pension Issues - An Amendment of GASB No. 67, No. 68 and No. 73

The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

Prior to the issuance of this Statement, Statements 67 and 68 required presentation of covered employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use that measure, in schedules of required supplementary information. This Statement amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

This Statement clarifies that a deviation, as the term is used in Actuarial Standards of Practice issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures.

This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer's expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits).

The financial statements and note disclosures have been updated for the affects of the adoption of GASB Statement No. 82.

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

C. Cash and Investments

1. Cash in County Treasury:

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the San Diego County Treasury as part of the common investment pool (\$2,471,389 as of June 30, 2017). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$2,471,389. 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.

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

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

Cash balances on hand and in banks (\$12,804 as of June 30, 2017) and in the revolving fund (\$2,707) 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

<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 AAAf/S1 by Standard & Poors. At year end the District was not exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

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 agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having value of 105% of the secured deposits.

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

c. Concentration of Credit Risk

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

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Risk

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

5. Investment Accounting Policy

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

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

D. Accounts Receivable

Accounts receivable at June 30, 2017 consisted of:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Federal Government:			
Federal programs	\$ 65,882	\$ 14,876	\$ 80,758
State Government:			
Lottery	8,140	-	8,140
Other state programs	14,913	1,273	16,186
Local Sources:			
Interest	6,278	1,680	7,958
Other local sources	911,287	18,639	929,926
Totals	<u>\$ 1,006,500</u>	<u>\$ 36,468</u>	<u>\$ 1,042,968</u>

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

E. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Work in progress	4,727,852	-	4,727,852	-
Total capital assets not being depreciated	<u>4,730,852</u>	<u>-</u>	<u>4,727,852</u>	<u>3,000</u>
Capital assets being depreciated:				
Buildings	2,059,265	5,151,814	-	7,211,079
Improvements	9,900	241,557	-	251,457
Equipment	728,609	43,612	-	772,221
Total capital assets being depreciated	<u>2,797,774</u>	<u>5,436,983</u>	<u>-</u>	<u>8,234,757</u>
Less accumulated depreciation for:				
Buildings	(1,592,459)	(195,130)	-	(1,787,589)
Improvements	(9,900)	(12,078)	-	(21,978)
Equipment	(663,530)	(40,653)	-	(704,183)
Total accumulated depreciation	<u>(2,265,889)</u>	<u>(247,861)</u>	<u>-</u>	<u>(2,513,750)</u>
Total capital assets being depreciated, net	<u>531,885</u>	<u>5,189,122</u>	<u>-</u>	<u>5,721,007</u>
Governmental activities capital assets, net	<u>\$ 5,262,737</u>	<u>\$ 5,189,122</u>	<u>\$ 4,727,852</u>	<u>\$ 5,724,007</u>

Depreciation was charged to functions as follows:

Instruction	\$ 206,580
Instruction-Related Services	6,158
Pupil Services	26,155
General Administration	2,875
Plant Services	6,093
	<u>\$ 247,861</u>

F. Accounts Payable

Accounts payable at June 30, 2017 consisted of:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Vendor payables	\$ 21,772	\$ 1,869	\$ 23,641
Charter school payables	512,892	-	512,892
Payroll and benefits	16,336	789	17,125
Totals	<u>\$ 551,000</u>	<u>\$ 2,658</u>	<u>\$ 553,658</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

G. Unearned Revenue

Unearned revenue at June 30, 2017 consisted of:

	<u>General Fund</u>	
Federal Government:		
Indian Education	\$	<u>258</u>

H. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June, 30 2017 consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Nonmajor Govt. Fund	\$ 2,899	Expense reimbursements
General Fund	General Fund	1,018,929	Transfer of funds
Nonmajor Govt. Fund	General Fund	31,003	Expense reimbursements
General Fund	General Fund	<u>96,615</u>	Expense reimbursements
	Total	<u>\$ 1,149,446</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, 2017 consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Nonmajor Govt. Fund	\$ 45,921	Cash contribution
General Fund	General Fund	1,018,929	Transfer of funds
Nonmajor Govt. Fund	General Fund	12,618	Transfer of funds
General Fund	General Fund	<u>96,615</u>	Reimburse expenditures
	Total	<u>\$ 1,174,083</u>	

I. Short-Term Debt Activity

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

J. 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, 2017, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds					
Principal balance	\$ 4,590,844	\$ -	\$ -	\$ 4,590,844	\$ 4,775
Accreted interest	55,945	26,948	-	82,893	225
Bond premium	340,326	-	12,436	327,890	12,436
Total GO bonds	<u>4,987,115</u>	<u>26,948</u>	<u>12,436</u>	<u>5,001,627</u>	<u>17,436</u>
Net pension liability	1,856,700	729,306	424,712	2,161,294	-
Compensated absences *	27,671	-	12,135	15,536	15,536
Net OPEB obligation	188,802	78,765	31,202	236,365	-
Total governmental activities	<u>\$ 7,060,289</u>	<u>\$ 835,019</u>	<u>\$ 480,485</u>	<u>\$ 7,414,822</u>	<u>\$ 32,972</u>

* Other long-term liabilities

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

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

2. General Obligation Bonds

General obligation bonds at June 30, 2017 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2010 Election Series A	07/12/2012	3.00-5.25%	08/01/2043	\$ 2,499,852
2012 Election Series A	05/20/2014	3.75-5.50%	08/01/2044	2,170,992
				<u>\$ 4,670,844</u>
	Beginning Balance	Increases	Decreases	Ending Balance
2010 Election Series A				
Principal balance	\$ 2,419,852	\$ -	\$ -	\$ 2,419,852
Accreted interest	28,488	9,735	-	38,223
Bond premium	194,730	-	7,212	187,518
Total 2010-A Bonds	<u>2,643,070</u>	<u>9,735</u>	<u>7,212</u>	<u>2,645,593</u>
2012 Election Series A				
Principal balance	2,170,992	-	-	2,170,992
Accreted interest	27,457	17,213	-	44,670
Bond premium	145,596	-	5,224	140,372
Total 2012-A Bonds	<u>2,344,045</u>	<u>17,213</u>	<u>5,224</u>	<u>2,356,034</u>
Total GO Bonds	<u>\$ 4,987,115</u>	<u>\$ 26,948</u>	<u>\$ 12,436</u>	<u>\$ 5,001,627</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

The annual requirements to amortize the bonds outstanding at June 30, 2017 are as follows:

Year Ending June 30,	Accreted		Interest	Total
	Principal	Interest		
2018	\$ 4,775	\$ 225	\$ 195,362	\$ 200,362
2019	24,263	737	195,063	220,063
2020	23,942	1,058	193,963	218,963
2021	32,848	2,152	193,763	228,763
2022	41,286	3,714	192,863	237,863
2023-2027	357,470	52,530	941,338	1,351,338
2028-2032	579,567	150,433	882,450	1,612,450
2033-2037	673,841	461,311	807,538	1,942,690
2038-2042	1,632,852	102,148	564,250	2,299,250
2043-2047	1,220,000	-	86,220	1,306,220
Totals	\$ 4,590,844	\$ 774,308	\$ 4,252,810	\$ 9,617,962

3. Bond Premium

Bond premium arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the 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:

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

4. Accreted Interest

Accreted interest in the Long-Term Obligation Activity chart represents amounts that have compounded as of June 30, 2017 for bonds which were issued as capital appreciation bonds. Accreted interest in the repayment schedules represent the entire amount that will be repaid in the years the accreted interest becomes due.

5. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2017 amounted to \$15,536. This amount is included as part of long-term liabilities in the government-wide financial statements.

6. Net Pension Liability

The District's beginning net pension liability was \$1,856,700 and increased by \$304,594 during the year ended June 30, 2017. The ending net pension liability at June 30, 2017 was \$2,161,294. See Note M for additional information regarding the net pension liability.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

7. Net OPEB Liability

The District's beginning net OPEB obligation was \$188,802 and increased during the year ended June 30, 2017 by \$47,563. The ending net OPEB liability at June 30, 2017 was \$236,365. See Note N for additional information regarding the net OPEB liability.

K. 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, 2017 is as follows:

Description	Amortization Term	Balance July 1, 2016	Additions	Current Year Amortization	Balance June 30, 2017
Pension related	Varies	\$ 279,660	\$ 324,636	\$ 215,641	\$ 388,655
Total Deferred Outflows of Resources		<u>\$ 279,660</u>	<u>\$ 324,636</u>	<u>\$ 215,641</u>	<u>\$ 388,655</u>

Future amortization of deferred outflows of resources is as follows:

Year Ending June 30,	Pension Related
2018	\$ 228,523
2019	64,050
2020	64,051
2021	32,031
Total	<u>\$ 388,655</u>

L. 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, 2017 is as follows:

Description	Amortization Term	Balance July 1, 2016	Additions	Current Year Amortization	Balance June 30, 2017
Pension related	Varies	\$ 254,901	\$ 119,491	\$ 97,151	\$ 277,241
Total Deferred Inflows of Resources		<u>\$ 254,901</u>	<u>\$ 119,491</u>	<u>\$ 97,151</u>	<u>\$ 277,241</u>

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30,	Pension Related
2018	\$ 97,151
2019	97,150
2020	59,044
2021	23,896
Total	<u>\$ 277,241</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

M. 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.

The Plans' provisions and benefits in effect at June 30, 2017 are summarized as follows:

	CalSTRS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 60	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-62	55-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%*	1.0 - 2.4%*
Required Employee Contribution Rates (at June 30, 2017)	10.250%	9.205%**
Required Employer Contribution Rates (at June 30, 2017)	12.580%	12.580%
Required State Contribution Rates (at June 30, 2017)	5.948%	5.948%

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

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

	CalPERS	
	Before <u>Jan. 1, 2013</u>	On or After <u>Jan. 1, 2013</u>
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly For Life
Retirement Age	50-62	52-67
Monthly Benefits as a % of Eligible Compensation	1.1- 2.5%*	1.0- 2.5%*
Required Employee Contribution Rates (at June 30, 2017)	7.000%	6.000%
Required Employer Contribution Rates (at June 30, 2017)	13.888%	13.888%

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

c. Contributions

CalSTRS

For the measurement period ended June 30, 2016 (measurement date), Section 22950 of the California Education Code requires members to contribute monthly to the system 9.20% (if hired prior to January 1, 2013) or 8.56% (if hired on or after January 1, 2013) of the creditable compensation upon which members' contributions under this part are based (rates increased to 10.25% and 9.205% for fiscal year ended June 30, 2017). In addition the employer required rates established by the CalSTRS Board have been established at 10.73% of creditable compensation for the measurement period ended June 30, 2016 and 12.58% for the fiscal year ended June 30, 2017. 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.

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, 2016 (measurement date), the average active employee contribution rate is 6.974% of annual pay, and the employer's contribution rate is 11.847% of annual payroll. For the fiscal year ending June 30, 2017, the average active employee contribution rate is 6.974%, and the employer's contribution rate is 13.888%.

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, 2016 (measurement date) the State contributed 5.948% 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. Contribution reported each fiscal year are based on the contribution rate multiplied by salaries creditable to CalSTRS from the fiscal year two periods prior to the measurement period.

On Behalf Payments reported by the District for the past three fiscal years are as follows:

Year Ended June 30,	Contribution Rate	Contribution Amount
2015	5.679%	\$ 51,159
2016	7.126%	66,913
2017	5.948%	54,165

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

d. Contributions Recognized

For the measurement period ended June 30, 2016 (fiscal year June 30, 2017), the contributions recognized for each plan were:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Total</u>
Contributions - Employer (Measurement Period)	\$ 95,147	\$ 52,137	\$ 147,284
Contributions - State On Behalf Payments (Fiscal Year)	54,165	-	54,165
Total Contributions	<u>\$ 149,312</u>	<u>\$ 52,137</u>	<u>\$ 201,449</u>

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

As of June 30, 2017, 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	\$ 1,443,542
CalPERS	717,752
Total Net Pension Liability	<u>\$ 2,161,294</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, 2016, 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, 2015 rolled forward to June 30, 2016 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.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2016 and June 30, 2017 were as follows:

	<u>CalSTRS</u>			
	<u>District's Proportionate Share</u>	<u>State's Proportionate Share</u>	<u>Total For District Employees</u>	<u>CalPERS</u>
Proportion June 30, 2016	0.0019%	0.0012%	0.0031%	0.0038%
Proportion June 30, 2017	0.0018%	0.0013%	0.0031%	0.0036%
Change in Proportion	<u>-0.0001%</u>	<u>0.0001%</u>	<u>-0.0000%</u>	<u>-0.0002%</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

a. Pension Expense

For the measurement period ended June 30, 2016 (fiscal year June 30, 2017), pension expense was recognized as follows:

	CalSTRS	CalPERS	Total
Change in Net Pension Liability (Asset)	\$ 153,110	\$ 151,484	\$ 304,594
Contributions - State On Behalf Payments	54,165	-	54,165
Increase/(Decrease) resulting from changes in Deferred Outflows and Deferred Inflows of Resources for:			
Contributions - Employer made subsequent to measurement date	2,384	(15,268)	(12,884)
Difference Between Actual & Expected Experience	(140)	(2,927)	(3,067)
Change in Assumptions	-	(9,358)	(9,358)
Change in Proportionate Shares	46,729	23,143	69,872
Net Difference Between Projected & Actual Earnings	(167)	(131,051)	(131,218)
Total Pension Expense	<u>\$ 256,081</u>	<u>\$ 16,023</u>	<u>\$ 272,104</u>

b. Deferred Outflows and Inflows of Resources

At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ 96,414	\$ 68,059	\$ 164,473
Differences between actual and expected experience	-	37,745	37,745
Changes in assumptions	-	-	-
Change in employer's proportion share	-	-	-
Net difference between projected and actual earnings	417	186,020	186,437
Total Deferred Outflows of Resources	<u>\$ 96,831</u>	<u>\$ 291,824</u>	<u>\$ 388,655</u>
	Deferred Inflows of Resources		
	CalSTRS	CalPERS	Total
Pension contributions subsequent to measurement date	\$ -	\$ -	\$ -
Differences between actual and expected experience	(502)	-	(502)
Changes in assumptions	-	(28,075)	(28,075)
Change in employer's proportionate share	(144,147)	(28,449)	(172,596)
Net difference between projected and actual earnings	-	(76,068)	(76,068)
Total Deferred Inflows of Resources	<u>\$ (144,649)</u>	<u>\$ (132,592)</u>	<u>\$ (277,241)</u>

Pension contributions made subsequent to measurement date reported as deferred outflows of resources will be recognized as a portion of pension expense in the year ended June 30, 2018. The remaining amounts reported as deferred outflows or deferred inflows of resources will be recognized as an increase or decrease to pension expense over a five year period. Pension expense resulting from deferred outflows and deferred inflows of resources will be recognized as follows:

Year Ended June 30	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Effect on Expenses
	CalSTRS	CalPERS	CalSTRS	CalPERS	
2018	\$ 96,534	\$ 131,989	\$ (42,315)	\$ (54,836)	\$ 131,372
2019	120	63,930	(42,314)	(54,836)	(33,100)
2020	121	63,930	(42,240)	(16,804)	5,007
2021	56	31,975	(17,780)	(6,116)	8,135
Total	<u>\$ 96,831</u>	<u>\$ 291,824</u>	<u>\$ (144,649)</u>	<u>\$ (132,592)</u>	<u>\$ 111,414</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

c. Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry Age - Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
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	7.60% (2)	7.65% (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) Industry standard published by the Society of Actuaries

d. Discount Rate

The discount rate used to measure the total pension liability was 7.60% for CalSTRS and 7.65% for CalPERS. The projection of cash flows used to determine the discount rate assumed the contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

The CalPERS discount rate was increased from 7.50% in 2015 to correct for an adjustment to exclude administrative expenses. There have been no other changes to discount rate for either CalPERS or CalSTRS.

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.

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

The tables below 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>CalSTRS</u>		
<u>Asset Class</u>	<u>Assumed Allocation 06/30/2016</u>	<u>Long Term Expected Return*</u>
Global Equity	47.00%	6.30%
Fixed Income	12.00%	0.30%
Real Estate	13.00%	5.20%
Private Equity	13.00%	9.30%
Absolute Return	9.00%	2.90%
Inflation Sensitive	4.00%	3.80%
Cash/Liquidity	2.00%	-1.00%

*20 year geometric average used for long term expected real rate of return

<u>CalPERS</u>			
<u>Asset Class</u>	<u>Assumed Allocation 06/30/2016</u>	<u>Real Return Years 1-10(1)</u>	<u>Real Return Years 11+(2)</u>
Global Equity	51.00%	5.25%	5.71%
Global Debt Securities	20.00%	0.99%	2.43%
Inflation Assets	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%
Infrastructure	2.00%	4.50%	5.09%
Liquidity	1.00%	-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

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

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

DEHESA SCHOOL DISTRICT
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	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease Net Pension Liability	6.60% \$ 2,077,587	6.65% \$ 1,070,889
Current Discount Rate Net Pension Liability	7.60% \$ 1,443,542	7.65% \$ 717,752
1% Increase Net Pension Liability	8.60% \$ 916,947	8.65% \$ 423,695

f. 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>	<u>State's Share of Net Pension Liability (c)</u>	<u>District's Share of Net Pension Liability (a) - (b) - (c)</u>
Balance at June 30, 2016 (Previously Reported)	\$ 8,076,947	\$ 5,978,628	\$ 2,098,319	\$ 807,887	\$ 1,290,432
Changes for the year:					
Change in Proportionate share	(82,877)	(61,346)	(21,531)	67,324	(88,855)
Service Cost	181,199	-	181,199	76,362	104,837
Interest	596,348	-	596,348	251,316	345,032
Differences between expected and actual experience	(37,295)	-	(37,295)	(15,717)	(21,578)
Contributions:					
Employer	-	104,609	(104,609)	(44,085)	(60,524)
Employee	-	91,231	(91,231)	(38,447)	(52,784)
State On Behalf Payments	-	59,842	(59,842)	(25,219)	(34,623)
Net Investment Income	-	71,103	(71,103)	(29,964)	(41,139)
Other Income	-	1,281	(1,281)	(540)	(741)
Benefit Payments, including refunds of employee contributions	(405,603)	(405,603)	-	-	-
Administrative expenses	-	(5,554)	5,554	2,341	3,213
Other Expenses	-	(470)	470	198	272
Net Changes	<u>251,772</u>	<u>(144,907)</u>	<u>396,679</u>	<u>243,569</u>	<u>153,110</u>
Balance at June 30, 2017	<u>\$ 8,328,719</u>	<u>\$ 5,833,721</u>	<u>\$ 2,494,998</u>	<u>\$ 1,051,456</u>	<u>\$ 1,443,542</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

CalPERS

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2016 (Previously Reported)	\$ 2,752,610	\$ 2,186,342	\$ 566,268
Changes for the year:			
Adjustment for Change in Proportionate Share	(148,683)	(118,096)	(30,587)
Service Cost	62,387	-	62,387
Interest	197,769	-	197,769
Differences between expected and actual experience	14,540	-	14,540
Changes in Assumptions	-	-	-
Contributions - Employer	-	52,137	(52,137)
Contributions - Employee	-	30,932	(30,932)
Net Plan to Plan Resource Movement	-	-	-
Net Investment Income	-	10,812	(10,812)
Benefit Payments, including refunds of employee contributions	(128,898)	(128,898)	-
Administrative expenses	-	(1,256)	1,256
Net Changes	<u>(2,885)</u>	<u>(154,369)</u>	<u>151,484</u>
Balance at June 30, 2017	<u>\$ 2,749,725</u>	<u>\$ 2,031,973</u>	<u>\$ 717,752</u>

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

N. 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, 2016 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 2016-17, the District contributed \$31,202 for health care benefits which represented 39.6% of the annual required contribution.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

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	\$ 78,765
Contribution made	<u>(31,202)</u>
Increase in net OPEB obligation	47,563
Net OPEB obligation, beginning of year	<u>188,802</u>
Net OPEB obligation, end of year	<u>\$ 236,365</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2015, 2016 and 2017 was as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Annual</u> <u>Required</u> <u>Contribution</u>	<u>Percentage</u> <u>Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
2015	\$67,519	29.6%	\$137,556
2016	\$78,765	34.9%	\$188,802
2017	\$78,765	39.6%	\$236,365

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.

DEHESA SCHOOL DISTRICT
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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, 2016 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, 2017 of 30 years.

O. Risk Management

The District is exposed to risk of losses due to:

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

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

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

P. 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.

Q. Joint Ventures (Joint Powers Agreements)

The District participates in two joint powers agreement (JPA) entities, the San Diego County Schools Risk Management (SDCSR) and the Fringe Benefit Consortium (FBC). The relationship between the District and the JPA is such that the JPA is not a component unit of the District.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

The JPAs arrange for and provide for various types of insurances for its member districts as requested. The JPAs are governed by boards consisting of a representative from each member district. The boards control the operations of the JPAs, 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 JPAs.

Combined condensed unaudited financial information of the District's share of the SDCSRM for the year ended June 30, 2017 is as follows:

	Workers Compensation	Property & Liability	Miscellaneous Property	Total SDCSR
Total Assets	\$ (25,912)	\$ (19,785)	N/A	\$ (45,697)
Total Liabilities	-	-	N/A	-
Total Net Position	<u>\$ (25,912)</u>	<u>\$ (19,785)</u>	<u>N/A</u>	<u>\$ (45,697)</u>
Total Cash Receipts	\$ 5,736	\$ (194)	N/A	\$ 5,542
Total Cash Disbursements	-	976	N/A	976
Change in Net Position	<u>\$ 5,736</u>	<u>\$ (1,170)</u>	<u>N/A</u>	<u>\$ 4,566</u>

N/A - The District does not participate in the Miscellaneous Property Fund with SDCSRM.

The District had a deficit in their Workers Compensation and Property & Liability funds with the SDCSRM as of year end. The District is currently negotiating an arrangement with the FBC to repay the deficit. As of June 30, 2017 terms of repayment have not yet been agreed upon.

Combined condensed unaudited financial information of the District's share of the FBC for the year ended June 30, 2017 is as follows:

	Dental	Health & Welfare	Vision	Total FBC
Total Assets	\$ 6,198	N/A	N/A	\$ 6,198
Total Liabilities	4,144	N/A	N/A	4,144
Total Net Position	<u>\$ 2,054</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 2,054</u>
Total Cash Receipts	\$ 16,997	N/A	N/A	\$ 16,997
Total Cash Disbursements	8,854	N/A	N/A	8,854
Change in Net Position	<u>\$ 8,143</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ 8,143</u>

N/A - The District does not participate in the Health & Welfare and Vision Fund with the FBC.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

R. Components of Ending Fund Balance

As of June 30, 2017 components of ending fund balance consisted of:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable Fund Balances			
Revolving Cash	\$ 2,707	\$ -	\$ 2,707
Restricted Fund Balances			
Educational Programs	31,216	1,181	32,397
Child Nutrition Program	-	10,590	10,590
Assigned Fund Balances			
Deferred Maintenance	-	1,715	1,715
Debt Service	-	109,464	109,464
Educational Programs	1,532,669	128,629	1,661,298
Capital Projects	-	260,413	260,413
Post Employment Benefits	68,678	-	68,678
Unassigned Fund Balances			
For Economic Uncertainty	1,000,000	-	1,000,000
Other Unassigned	(181,335)	-	-
Total Fund Balance	<u>\$ 2,453,935</u>	<u>\$ 511,992</u>	<u>\$ 2,965,927</u>

S. Subsequent Events

Implementation of New Accounting Guidance

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2018. Those newly implemented pronouncements are as follows:

GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other than Pensions

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

Financial impact of implementing GASB Statement No. 75 has not yet been determined; however, it is expected that the Net OPEB Obligation will significantly increase. The District is currently in contact with an actuary to determine the complete fiscal impact.

GASB Statement No. 81 - Irrevocable Split-Interest Agreements

The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts—or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements—in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

As of the date this audit report is issued, the District does not have any split-interest agreements. Consequently, implementation of GASB No 81 is not expected to have a financial or reporting impact on the District.

GASB Statement No. 85 - Omnibus 2017

The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

1. Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation.
2. Reporting amounts previously reported as goodwill and “negative” goodwill.
3. Classifying real estate held by insurance entities.
4. Measuring certain money market investments and participating interest-earning investment contracts at amortized cost.
5. Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus.
6. Recognizing on-behalf payments for pensions or OPEB in employer financial statements.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

7. Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB.
8. Classifying employer-paid member contributions for OPEB.
9. Simplifying certain aspects of the alternative measurement method for OPEB.
10. Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

Financial impact of implementing GASB Statement No. 85 has not yet been determined.

GASB Statement No. 86 - Certain Debt Extinguishment Issues

The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Statement No. 7, Advance Refundings Resulting in Defeasance of Debt, requires that debt be considered defeased in substance when the debtor irrevocably places cash or other monetary assets acquired with refunding debt proceeds in a trust to be used solely for satisfying scheduled payments of both principal and interest of the defeased debt. The trust also is required to meet certain conditions for the transaction to qualify as an in-substance defeasance. This Statement establishes essentially the same requirements for when a government places cash and other monetary assets acquired with only existing resources in an irrevocable trust to extinguish the debt. However, in financial statements using the economic resources measurement focus, governments should recognize any difference between the reacquisition price (the amount required to be placed in the trust) and the net carrying amount of the debt defeased in substance using only existing resources as a separately identified gain or loss in the period of the defeasance.

Governments that defease debt using only existing resources should provide a general description of the transaction in the notes to financial statements in the period of the defeasance. In all periods following an in-substance defeasance of debt using only existing resources, the amount of that debt that remains outstanding at period-end should be disclosed.

For governments that extinguish debt, whether through a legal extinguishment or through an insubstance defeasance, this Statement requires that any remaining prepaid insurance related to the extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt.

One of the criteria for determining an in-substance defeasance is that the trust hold only monetary assets that are essentially risk-free. If the substitution of essentially risk-free monetary assets with monetary assets that are not essentially risk-free is not prohibited, governments should disclose that fact in the period in which the debt is defeased in substance. In subsequent periods, governments should disclose the amount of debt defeased in substance that remains outstanding for which that risk of substitution exists.

As of the date this audit report was issued, the District did not have any defeasance of debt. Consequently, the implementation of GASB Statement No. 86 is not expected to have a fiscal impact on the District.

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, 2017

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,229,469	\$ 1,242,633	\$ 1,242,633	\$ -
Education Protection Account Funds	224,948	222,736	222,736	-
Local Sources	109,425	183,489	183,489	-
Federal Revenue	392,737	386,107	386,107	-
Other State Revenue	167,259	236,346	236,346	-
Other Local Revenue	1,715,443	2,771,767	2,771,767	-
Total Revenues	<u>3,839,281</u>	<u>5,043,078</u>	<u>5,043,078</u>	<u>-</u>
Expenditures:				
Current:				
Certificated Salaries	938,074	863,256	863,256	-
Classified Salaries	524,782	505,287	505,287	-
Employee Benefits	512,436	536,163	536,163	-
Books And Supplies	122,502	80,242	80,242	-
Services And Other Operating Expenditures	1,400,427	1,728,932	1,728,932	-
Capital Outlay	50,428	312,427	312,427	-
Total Expenditures	<u>3,548,649</u>	<u>4,026,307</u>	<u>4,026,307</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>290,632</u>	<u>1,016,771</u>	<u>1,016,771</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers In	-	109,233	109,233	-
Transfers Out	(321,951)	(1,064,850)	(1,064,850)	-
Total Other Financing Sources (Uses)	<u>(321,951)</u>	<u>(955,617)</u>	<u>(955,617)</u>	<u>-</u>
Net Change in Fund Balance	(31,319)	61,154	61,154	-
Fund Balance, July 1	<u>408,975</u>	<u>408,975</u>	<u>408,975</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 377,656</u>	<u>\$ 470,129</u>	<u>\$ 470,129</u>	<u>\$ -</u>

The accompanying notes to required supplementary information are an integral part of this schedule.

DEHESA SCHOOL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS
 OTHER POST EMPLOYMENT BENEFITS
 YEAR ENDED JUNE 30, 2017

EXHIBIT B-2

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,384,400	32.4%
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,474,031	30.4%
07/01/16	\$ -	\$ 458,469	\$ 458,469	-	\$ 1,505,193	30.5%

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District's proportion of the net pension liability (asset)	0.0018%	0.0019%	0.0021%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 1,443,542	\$ 1,290,433	\$ 1,238,358	N/A	N/A	N/A	N/A	N/A	N/A	N/A
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,051,456	\$ 807,887	\$ 818,116	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total share of net pension liability (asset) associated with the District	\$ 2,494,998	\$ 2,098,320	\$ 2,056,474	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 766,407	\$ 886,738	\$ 885,767	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	188.35%	145.53%	139.81%	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	70.04%	74.02%	76.52%	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 was the first implementation year and as such, no information is being presented for years prior to implementation.

See Accompanying Notes to Required Supplementary Information.

DEHESA SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 96,414	\$ 95,147	\$ 78,656	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(96,414)	(95,147)	(78,656)	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
District's covered-employee payroll	\$ 766,407	\$ 886,738	\$ 885,767	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	12.58%	10.73%	8.88%	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 was the first year of implementation and as such information is not being presented for years prior to implementation.

See Accompanying Notes to Required Supplementray Information.

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

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
District's proportion of the net pension liability (asset)	0.0036%	0.0038%	0.0039%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 717,752	\$ 566,268	442,757	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 490,056	\$ 440,086	427,220	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	146.46%	128.67%	103.64%	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	73.90%	79.43%	83.38%	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 was the first implementation year and as such, no information is being presented for years prior to implementation.

See Accompanying Notes to Required Supplementary Information

DEHESA SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 LAST TEN FISCAL YEARS *

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 68,059	\$ 52,137	\$ 50,288	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(68,059)	(52,137)	(50,288)	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
District's covered-employee payroll	\$ 490,056	\$ 440,086	\$ 427,220	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	13.888%	11.847%	11.771%	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.

See Accompanying Notes to Required Supplementray Information.

DEHESA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2017

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	\$ 2,453,935
Less Fund 20 Fund Balance	(68,678)
Less Fund 17 Fund Balance	<u>(1,915,128)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 470,129</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$ 989,974
Change in Fund Balance attributed to Fund 20	(698)
Change in Fund Balance attributed to Fund 17	<u>(928,122)</u>
General Fund - Budgetary Comparison Schedule Change in Fund Balance	<u>\$ 61,154</u>

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

- 1) Benefit Changes: In 2015, 2016 & 2017 there were no changes to benefits
- 2) Changes in Assumptions: In 2015, 2016 & 2017 there were no changes in assumptions

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

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

Valuation Date	June 30, 2014	June 30, 2015	June 30, 2016
Experience Study	07/01/06 - 06/30/10	07/01/07 - 06/30/11	07/01/08 - 06/30/12
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.60%	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%	3.75%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its RP2000 series tables adjusted to fit CalSTRS experience. RP 2000 series tables are an industry standard of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010, July 1, 2007 - June 30, 2011 and July 1, 2008 - June 30, 2012 Experience Analysis for more information.

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

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

2) Changes in Assumptions: In 2015 and 2017 there were no changes in assumptions. In 2016 the discount rate was changed from 7.5% to 7.65% to correct for an adjustment to exclude administrative expenses.

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

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

<u>Valuation Date</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Experience Study	07/01/96 - 06/30/10	07/01/97 - 06/30/11	07/01/98 - 06/30/12
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	7.50%	7.50%	7.50%
Consumer Price Inflation	2.75%	2.75%	2.75%
Wage Growth (Average)	3.00%	3.00%	3.00%
Post-retirement Benefit Increases	2.00% Simple	2.00% Simple	2.00% Simple

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using the Society of Actuaries Scale BB. For more details on this table, please refer to the April 2013 experience study (based on demographic data from 1996 through 2010), the April 2014 experience study (based on demographic data from 1997 to 2011) and the April 2015 experience study (based on demographic data from 1998 to 2012) available on the CalPERS website.

Combining Statements as Supplementary Information

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

DEHESA SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2017

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 134,538	\$ 109,464	\$ 259,505	\$ 503,507
Cash on Hand and in Banks	2,779	-	-	2,779
Accounts Receivable	35,560	-	908	36,468
Due from Other Funds	2,899	-	-	2,899
Total Assets	<u>175,776</u>	<u>109,464</u>	<u>260,413</u>	<u>545,653</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 2,658	\$ -	\$ -	\$ 2,658
Due to Other Funds	31,003	-	-	31,003
Total Liabilities	<u>33,661</u>	<u>-</u>	<u>-</u>	<u>33,661</u>
Fund Balance:				
Restricted Fund Balances	11,771	-	-	11,771
Assigned Fund Balances	130,344	109,464	260,413	500,221
Total Fund Balance	<u>142,115</u>	<u>109,464</u>	<u>260,413</u>	<u>511,992</u>
Total Liabilities and Fund Balances	<u>\$ 175,776</u>	<u>\$ 109,464</u>	<u>\$ 260,413</u>	<u>\$ 545,653</u>

DEHESA SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 43,516	\$ -	\$ -	\$ 43,516
Other State Revenue	3,702	2,078	-	5,780
Other Local Revenue	50,827	184,860	19,590	255,277
Total Revenues	<u>98,045</u>	<u>186,938</u>	<u>19,590</u>	<u>304,573</u>
Expenditures:				
Current:				
Pupil Services	135,000	-	-	135,000
Plant Services	1,116	-	17,053	18,169
Capital Outlay	100,000	-	296,704	396,704
Debt Service:				
Interest	-	199,863	-	199,863
Total Expenditures	<u>236,116</u>	<u>199,863</u>	<u>313,757</u>	<u>749,736</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(138,071)</u>	<u>(12,925)</u>	<u>(294,167)</u>	<u>(445,163)</u>
Other Financing Sources (Uses):				
Transfers In	45,921	-	-	45,921
Transfers Out	(12,618)	-	-	(12,618)
Total Other Financing Sources (Uses)	<u>33,303</u>	<u>-</u>	<u>-</u>	<u>33,303</u>
Net Change in Fund Balance	(104,768)	(12,925)	(294,167)	(411,860)
Fund Balance, July 1	246,883	122,389	554,580	923,852
Fund Balance, June 30	<u>\$ 142,115</u>	<u>\$ 109,464</u>	<u>\$ 260,413</u>	<u>\$ 511,992</u>

DEHESA SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2017

	Charter School Fund	Child Development Fund
	<u> </u>	<u> </u>
ASSETS:		
Cash in County Treasury	\$ 129,424	\$ 1,654
Cash on Hand and in Banks	-	1,928
Accounts Receivable	386	11,582
Due from Other Funds	-	<u>2,899</u>
Total Assets	<u>129,810</u>	<u>18,063</u>
 LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ -	\$ 587
Due to Other Funds	-	<u>17,476</u>
Total Liabilities	<u>-</u>	<u>18,063</u>
 Fund Balance:		
Restricted Fund Balances	1,181	-
Assigned Fund Balances	<u>128,629</u>	<u>-</u>
Total Fund Balance	<u>129,810</u>	<u>-</u>
 Total Liabilities and Fund Balances	<u>\$ 129,810</u>	<u>\$ 18,063</u>

EXHIBIT C-3

Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 2,044	\$ 1,416	\$ 134,538
851	-	2,779
23,293	299	35,560
-	-	2,899
<u>26,188</u>	<u>1,715</u>	<u>175,776</u>
\$ 2,071	\$ -	\$ 2,658
<u>13,527</u>	<u>-</u>	<u>31,003</u>
<u>15,598</u>	<u>-</u>	<u>33,661</u>
10,590	-	11,771
-	1,715	130,344
<u>10,590</u>	<u>1,715</u>	<u>142,115</u>
<u>\$ 26,188</u>	<u>\$ 1,715</u>	<u>\$ 175,776</u>

DEHESA SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Charter School Fund	Child Development Fund
	<u> </u>	<u> </u>
Revenues:		
Federal Revenue	\$ -	\$ -
Other State Revenue	-	-
Other Local Revenue	1,320	28,130
Total Revenues	<u>1,320</u>	<u>28,130</u>
Expenditures:		
Current:		
Pupil Services	-	49,907
Plant Services	-	-
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>49,907</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,320</u>	<u>(21,777)</u>
Other Financing Sources (Uses):		
Transfers In	-	21,777
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>21,777</u>
Net Change in Fund Balance	1,320	-
Fund Balance, July 1	<u>128,490</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 129,810</u>	<u>\$ -</u>

EXHIBIT C-4

Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 43,516	\$ -	\$ 43,516
3,702	-	3,702
<u>20,349</u>	<u>1,028</u>	<u>50,827</u>
<u>67,567</u>	<u>1,028</u>	<u>98,045</u>
85,093	-	135,000
-	1,116	1,116
-	<u>100,000</u>	<u>100,000</u>
<u>85,093</u>	<u>101,116</u>	<u>236,116</u>
<u>(17,526)</u>	<u>(100,088)</u>	<u>(138,071)</u>
24,144	-	45,921
<u>(12,618)</u>	<u>-</u>	<u>(12,618)</u>
<u>11,526</u>	<u>-</u>	<u>33,303</u>
(6,000)	(100,088)	(104,768)
16,590	101,803	246,883
<u>\$ 10,590</u>	<u>\$ 1,715</u>	<u>\$ 142,115</u>

DEHESA SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2017

	<u>Building Fund</u>	<u>Capital Facilities Fund</u>	<u>Capital Outlay Projects</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
ASSETS:				
Cash in County Treasury	\$ 239,753	\$ 12,224	\$ 7,528	\$ 259,505
Accounts Receivable	840	46	22	908
Total Assets	<u>240,593</u>	<u>12,270</u>	<u>7,550</u>	<u>260,413</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Assigned Fund Balances	\$ 240,593	\$ 12,270	\$ 7,550	\$ 260,413
Total Fund Balance	<u>240,593</u>	<u>12,270</u>	<u>7,550</u>	<u>260,413</u>
Total Liabilities and Fund Balances	<u>\$ 240,593</u>	<u>\$ 12,270</u>	<u>\$ 7,550</u>	<u>\$ 260,413</u>

DEHESA SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Building Fund	Capital Facilities Fund	Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other Local Revenue	\$ 3,230	\$ 16,283	\$ 77	\$ 19,590
Total Revenues	<u>3,230</u>	<u>16,283</u>	<u>77</u>	<u>19,590</u>
Expenditures:				
Current:				
Plant Services	13,020	4,033	-	17,053
Capital Outlay	296,704	-	-	296,704
Total Expenditures	<u>309,724</u>	<u>4,033</u>	<u>-</u>	<u>313,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(306,494)</u>	<u>12,250</u>	<u>77</u>	<u>(294,167)</u>
Net Change in Fund Balance	(306,494)	12,250	77	(294,167)
Fund Balance, July 1	547,087	20	7,473	554,580
Fund Balance, June 30	<u>\$ 240,593</u>	<u>\$ 12,270</u>	<u>\$ 7,550</u>	<u>\$ 260,413</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, 2017

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 seven charter schools.

<u>Governing Board</u>		
<u>Name</u>	<u>Office</u>	<u>Term and Term Expiration</u>
Cynthia White	President	Four Year Term Expires November 2018
Karl Becker	Vice President	Four Year Term Expires November 2018
Christina Becker	Clerk	Four Year Term Expires November 2018
Mark Xacovic	Member	Four Year Term Expires November 2020
Vincent Blanco	Member	One Year Term Expires November 2018

Administration

Nancy Hauer
Superintendent

Heather Griffiths
Principal

Anna Buxbaum
Business Manager

DEHESA SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2017

TABLE D-1

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	63.02	N/A	61.25	N/A
TK/K-3 Totals	63.02	N/A	61.25	N/A
Grades 4-6:				
Regular ADA	57.61	N/A	56.41	N/A
Grades 4-6 Totals	57.61	N/A	56.41	N/A
Grades 7 and 8:				
Regular ADA	23.8	N/A	24.18	N/A
Grades 7 and 8 Totals	23.8	N/A	24.18	N/A
ADA Totals	144.43	N/A	141.84	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, 2017

TABLE D-2

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2016-17 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	36,000	57,405	181	-	Complied
Grade 1	50,400	53,785	181	-	Complied
Grade 2	50,400	53,785	181	-	Complied
Grade 3	50,400	53,785	181	-	Complied
Grade 4	54,000	54,205	181	-	Complied
Grade 5	54,000	54,205	181	-	Complied
Grade 6	54,000	57,405	181	-	Complied
Grade 7	54,000	57,405	181	-	Complied
Grade 8	54,000	57,405	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, 2017

TABLE D-3

General Fund	Budget 2018 (See Note 1)	2017	2016	2015
Revenues and other financial sources	\$ 3,199,872	\$ 5,152,311	\$ 4,050,596	\$ 3,357,995
Expenditures, other uses and transfers out	2,854,578	5,091,157	4,099,157	3,442,223
Change in fund balance (deficit)	345,294	61,154	(48,561)	(84,228)
Ending fund balance	\$ 815,423	\$ 470,129	\$ 408,975	\$ 457,536
Available reserves (See Note 2)	\$ 784,206	\$ 436,205	\$ 315,944	\$ 292,579
Available reserves as a percentage of total outgo (see Note 3)	27.5%	8.6%	7.4%	8.5%
Total long-term debt	\$ 7,381,850	\$ 7,414,822	\$ 7,060,289	\$ 6,732,340
Average daily attendance at P-2	143	144	174	171

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

The general fund balance has decreased by \$71,635 over the past three years. The fiscal year 2016-17 budget projects a increase of \$345,294. 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 \$682,482 over the past two years.

Average daily attendance (ADA) has decreased by 27 over the past two years.

Notes:

- 1 Budget 2018 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all unassigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.
- 3 On behalf payments of \$54,165, \$66,913, and \$51,159, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2017, 2016, and 2015.
- 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.

DEHESA SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2017

TABLE D-4

	<u>General Fund</u>	<u>Special Reserve Fund (17)</u>	<u>Special Reserve Fund (20)</u>
June 30, 2017 annual financial and budget report fund balances	\$ 470,129	\$ 1,915,128	\$ 68,678
Adjustments and reclassifications:			
Increasing (decreasing) the fund balance:			
GASB 54 required inclusion with general fund	<u>1,983,806</u>	<u>(1,915,128)</u>	<u>(68,678)</u>
Net adjustments and reclassifications	<u>1,983,806</u>	<u>(1,915,128)</u>	<u>(68,678)</u>
June 30, 2017, audited financial statement fund balances	<u>\$ 2,453,935</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Schedule of Long-Term Debt</u>		
June 30, 2017, annual financial and budget report total liabilities	\$ 8,025,255		
Adjustments and reclassifications:			
Increase (decrease) in total liabilities:			
Net pension liability overstatement	(584,839)		
Accreted interest understatement	2,076		
Compensated absences overstatement	<u>(27,670)</u>		
Net adjustments and reclassifications	<u>(610,433)</u>		
June 30, 2017, audited financial statement total liabilities	<u>\$ 7,414,822</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, 2017

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
Valiant Charter School	No
Methods Charter School	No
Inspire Charter School-South	No

Other Independent Auditor's Reports

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, 2017, 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 December 15, 2017.

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 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 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
December 15, 2017

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 *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of the District's state programs identified below for the fiscal year ended June 30, 2017.

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, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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
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	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	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, 2017.

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 *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co., LLP

El Cajon, California
December 15, 2017

Findings and Recommendations Section

DEHESA SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2017

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 No

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

Noncompliance material to financial statements noted? Yes No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes Not Applicable

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes Not Applicable

Type of auditor's report issued on compliance for major programs: Not Applicable

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes 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: \$750,000

Auditee qualified as low-risk auditee? Yes Not Applicable

3. State Awards

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

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

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017

A. Financial Statement Findings

None

A. Federal Award Findings and Questioned Costs

Not Applicable

C. State Award Findings and Questioned Costs

None

DEHESA SCHOOL DISTRICT
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanatio If Not Implemented</u>
Finding 2016-001 (40000) Unduplicated Pupil Counts		
<p>In our review of students reported under Free and Reduced Meal Program (FRPM) on the Form "1.18 - FRPM/ English Learner/ Foster Youth - Student List" we identified thirteen students out of thirty six tested that were incorrectly designated on the report as FRPM.</p>		
<p>Implement a process to ensure that infoirmation repored in Cal PADS is based on current year information rather than prior year information.</p>	Implemented	

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Approve Tentative
Agreement

Meeting Date: January 18, 2018

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

Background:

On January 11, 2018 the District reached a tentative agreement with the Classified School Employees Association (CSEA) to revise add the job descriptions of Business Services Specialist and Child Nutrition Aide. The new positions will be added to the CSEA Hourly Classification Chart (Appendix A), while the position of Child Nutrition Assistant will be removed.

Report:

Increased financial oversight requires the need for additional support in Business Services. The tentative agreement addresses this need as follows:

- Current Child Nutrition Coordinator will fill the position of Business Services Specialist.
- Position of Child Nutrition Coordinator will not be filled.
- Child Nutrition Aide will be hired to provide support in Child Nutrition.

The tentative agreement for CSEA and Position Descriptions are attached.

Financial Impact:

The additional cost for the 2017-18 fiscal year is \$13,465.00 plus benefits.

Student Impact:

N/A

Recommendation:

Administration recommends approval of the attached tentative agreement with the Classified School Employees Association (CSEA).

Agenda Item #: VII.C.5

CSEA Hourly Classification Chart

Classification	Range	Superintendent's Designee	Positions less than 12months minimum workdays
Student Care Assistant	1	Principal	185
Receptionist	1	Principal	185
Child Nutrition Assistant	2	Principle	185
Multitask Worker	2	Principal	185
Child Nutrition Aide	5	BUS MGR	188
Instructional Aide	5	Principal	185
Special Ed Instructional Aide	5	Principal	185
Bilingual Instructional Aide	5	Principal	185
Multimedia Center Instructional Aide	5	Principal	185
Student Care Leader	5	Principal	185
Student Care Coordinator	8	Principal	193
Clerk Typist	9	Principal	185
Custodian or Groundskeeper	9	Principal	*
Custodian or Groundskeeper	9	Principal	185
Secretary	10	Principal	185
Accounts Clerk	11	BUS MGR	*
Instructional Multimedia Technician	11	Principal	195
Child Nutrition Coordinator	11	BUS MGR	193
Business Services Specialist	11	BUS MGR	205
School/District Administrative Clerk	11	Principal	*
School Bus Driver	12	Principal	188
Instructional Assistant	15	Principal	185
Transportation Coordinator	15	Principal	205
Maintenance/Operations Lead	15	Principal	*
TC/SBD Instructor	16	Principal	205

*12 month employee

Board approved

TENTATIVE AGREEMENT

2017/2018

By and Between

DEHESA SCHOOL DISTRICT

AND

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS

DEHESA CHAPTER # 663

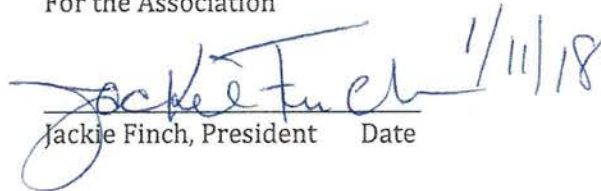
- Add Business Services Specialist to Job descriptions and CSEA Hourly Classification Chart (Appendix A).
- Add Child Nutrition Aide to Job Descriptions and CSEA Hourly Classification Chart (Appendix A).

See attached documents.

Accepted by the Superintendent
For the District


Nancy Hauer, Superintendent Date

Accepted by CSEA President
For the Association


Jackie Finch, President Date

Accepted by CSEA LRR

Dan Ortiz, LRR Date

DEHESA SCHOOL DISTRICT

Position Description

TITLE: Child Nutrition Aide

DEPARTMENT: Child Nutrition Services

REPORTS TO: Child Nutrition Coordinator and/or Business Manager

CLASSIFICATION: Classified

WORK YEAR: 10 (188 days) 10months - 3.75 hours per day

SALARY: Group 50 - Range 5

GENERAL SUMMARY

- Under general supervision, the Child Nutrition Assistant performs routing assistance tasks in the preparation, packaging and serving of food in the school cafeteria; maintains food service areas, facilities and equipment in a clean and sanitary condition and perform other related duties as required.

PRINCIPAL DUTIES AND RESPONSIBILITIES

- Operates a motor vehicle with lift gate to transport food from vendor to Dehesa School.
- Cooking & preparing meals.
- Provides routine tasks in preparing salads, fruits, sandwiches, vegetables and main dishes by assembling ingredients, warming foods and similar activities.
- Serves prepared food.
- Serves breakfast and or lunch daily
- Cleans serving counters, utensils, trays, kitchen equipment, floors, etc.
- Stores food.
- Keeps inventory of dairy products, packaged foods and fills requisitions for such supplies.
- Operates a variety of standard kitchen utensils and appliances such as stove, oven, convection oven, microwave oven, disposer, mixers, can openers, and slicers.
- Washes dishes and other food service equipment.
- Keeps storeroom area in a clean and safe condition.
- May coordinate activities of student helpers.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

- Basic knowledge of food preparation methods such as washing, cutting, assembling and wrapping food or ingredients
- Skill in food serving procedures and use of kitchen utensils and equipment, including ovens, steam tables, burners, etc.
- Knowledge and ability to maintain sanitation and safety measures in food service areas.
- Skills needed to operate a vehicle with a manual transmission and operate a lift gate.
- Recognizes scope of authority
- Skill in working with the public and school community
- Professional demeanor that establishes a desirable example for children.

WORKING CONDITIONS

- Ability to see and read, with or without vision aids; ability to hear: and understand speech at normal levels; ability to communicate so others will clearly understand normal conversation.
- Light to moderate to physical effort, standing and/or walking for extended periods of time. Periodic lifting, loading and unloading of food items in excess of 25 lbs.
- Moderate stress level.
- Primarily indoor cafeteria environment

CONTACTS

- Daily contact with students, teachers, all school and District staff
- Contact with parents and community members and outside vendors

OCCUPATIONAL CERTIFICATES/LICENSES

- High School diploma or equivalent
- First Aid and CPR certification
- Food handler's authorization card
- A valid California driver's license and evidence of insurability

DEHESA SCHOOL DISTRICT

Position Description

TITLE: Business Services Specialist

DEPARTMENT: Business Services

REPORTS TO: Business Manager

CLASSIFICATION: Classified

WORK YEAR: 11 month (205-days) 8 hours per day

SALARY: Group 50- Range 11

GENERAL SUMMARY

- Under the direction of the Business Manager, the Business Services Specialist performs a variety of accounting, administrative, and food service activities and has the overall responsibility of the food services program, assisting in a variety of functions in the Business Services area under the direction of the Business Manager, and performs other related duties as required.

PRINCIPAL DUTIES AND RESPONSIBILITIES

- Orders all food service supplies and snacks
- Responsible for **ensuring** that proper and appropriate ingredients are assembled and prepared for serving
- Maintains all necessary records for compliance with the Child Nutrition Program
- Responsible for daily accounting of meals served and cash received
- Prepares deposits for all cash receipts for the food service programs
- Processes and **performs verification process** for free/reduced lunch applications
- Prepares monthly reimbursement claims for the state
- Prepares Menu production records
- Creates Breakfast and Lunch Menus
- Preparing notification of lunch balances for parents
- Preparing for administrative review
- Responsible for ensuring meals qualify for state reimbursement
- Completion of all annual reports
- Operates a motor vehicle with lift gate to transport food from vendor to Dehesa School
- May occasionally serve or assist in the serving of prepared food
- Approve and maintain free/reduced meal applications under the direction of the Business Manager
- Participate in State audit to justify application process and child nutrition compliance
- Responsible for cleanliness and order of kitchen and storeroom
- Cooking and preparing meals
- Provides routine tasks in preparing salads, fruits and vegetables
- Serves breakfast and lunch daily
- Washes dishes and other food service equipment
- **Responsible for training, coordinating daily activities, and ensuring compliance of food service regulations of the Child Nutrition Aide**
- **Maintains accurate records related to assigned areas; collects, receives, reviews and verifies a variety of financial documents, forms, records, and information and calculates codes, posts, adjusts, and/or transfers appropriate data to proper accounts, ledgers, records, etc., in accordance with established procedures and controls**
- **Balances/reconciles assigned accounts, records, reports, statements, and related documentation to established controls**
- **Prepares and/or assists in the preparation of financial and administrative reports and statements related to assigned areas**
- **Prepares a variety of accounts payables for payment and/or prepares and distributes billings, checking for accuracy, proper documentation, authorization, and adherence to proper policies and procedures, and resolves discrepancies**

- Operates a variety of office equipment, including computerized accounting systems (to include but not limited to PeopleSoft, Microsoft Excel), and performs filing, typing, and related clerical/administrative tasks in support of assigned functions
- Responds to inquiries of staff, other educational institutions, charter schools, funding institutions, etc. for the purpose of providing information, and/or direction
- Performs other duties as assigned

KNOWLEDGE. SKILLS AND ABILITIES REQUIRED

- Experience and knowledge of cash collection and record keeping procedures.
- Skill in the application of the principles and procedures of quantity food preparation, nutrition, and sanitation
- Knowledge of general methods of cooking, preparing, and packaging large quantities of foods
- Conversant with standard safety practices and procedures related to the preparation and serving of food
- Knowledge of sanitation laws and practices
- Experience with standard kitchen equipment and utensils, ovens, steam tables, burners
- Knowledge of inventory control, estimating, and ordering procedures
- Responsible for coordinating the work of food services staff and maintaining cooperative working relationships with those contacted in the course of work
- Recognizes scope of authority
- Skill in working **cooperatively and effectively** with the public and school community
- Professional demeanor that establishes a desirable example for children
- Knowledge of all USDA and Federal guidelines for NSLP and SBP
- **Ability to independently perform assigned tasks with accuracy and speed in a fast paced environment**
- **Use initiative, resourcefulness, problem solving, and good judgement and ability to maintain confidentiality**
- **Ability to prepare and maintain accurate and complete records**
- **Knowledge of current office and accounting practices and procedures including operation of common office equipment and computer hardware and software**
- **Auditory, visual, and physical ability to perform assigned tasks**
- **Ability to perform mathematical computations with accuracy and speed**
- **Knowledge of general principles of accounting, auditing, governmental accounting practices, and concepts of grammar and punctuation**

WORKING CONDITIONS

- Ability to see and read, with or without vision aids; ability to hear: and understand speech at normal levels; ability to communicate so others will clearly understand normal conversation.
- Light to moderate to physical effort, standing and/or walking for extended periods of time. Periodic lifting, loading and unloading of food items in **excess** of 25 lbs.
- Moderate stress level.
- Primarily indoor: cafeteria **and office**.

CONTACTS

- Daily contact with students, teachers, all school and District staff.
- Occasional contact with parents and community members, **vendors, financial institutions, and other educational institutions**.

OCCUPATIONAL CERTIFICATES/LICENSES

- High School diploma or equivalent
- First Aid and CPR certification
- Food handler's authorization card
- **Valid California Driver's License and evidence of insurability**
- **Job related experience with increasing levels of responsibility is required**

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Resolution in Support of
Accelerating the Distribution
of Proposition 51 School
Facilities Funds

Meeting Date: January 18, 2018

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

Background:

The State of California is facing a more than \$2.5 billion backlog in project applications filed by school districts seeking matching state bond funds under current law. Dehesa School District has facility needs for which it has filed a school facility grant fund application and has not yet received funding.

Report:

n/a

Financial Impact:

Dehesa School District has \$15 million in facilities needs which may be partially funded by State bonds. In 2015 the District applied for \$2.3 million in state matching grant funds.

Student Impact:

Article 1 Section 28 of the California Constitution states that public schools shall be safe, secure, and peaceful. Adequate funding is necessary to for construction and modernization of facilities to meet student needs.

Recommendation:

It is recommended that the Board pass the resolution to alert our State Representatives of the needs of school districts and the negative impact for students caused by of the delay in the sale of bonds.

Agenda Item #: VII.C.6

**Dehesa School District
Resolution # 2018-1-3**

**Resolution in Support of
Accelerating the Distribution of Proposition 51 School Facilities Funds**

WHEREAS, Article IX Section 5 of the California Constitution finds public education is a State responsibility; and

WHEREAS, Article 1 Section 28 of the California Constitution states that public schools shall be safe, secure and peaceful; and

WHEREAS, the voters of the State of California have, since 1982, consistently approved statewide school construction and modernization bond measures to provide resources through programs contained in Division 1, Part 10, Article 12 and Article 12.5 of the Education Code; and

WHEREAS, on November 8, 2016, voters of California passed Proposition 51 that authorized the State of California to sell \$9 billion worth of statewide school facilities bonds; and

WHEREAS, state school construction and modernization bond funds, as authorized by Proposition 51, are matched with funds provided by local communities through the passage of local bonds and developers fees; and

WHEREAS, the State of California is facing a more than \$2.5 billion backlog in project applications filed by school districts seeking matching state bond funds under current law; and

WHEREAS, many school districts filed their school facility grant fund applications back in 2012 and are still waiting on state funding to pay for school construction projects; and

WHEREAS, estimates place projected K-14 school facility needs between \$20 and \$60 billion over the next ten years; and

WHEREAS, the Dehesa School District has \$15 million in facilities needs which may be partially funded by State bonds; and

WHEREAS, the Dehesa School District applied for \$2,307,697 in state matching grant funds in 2015; and

WHEREAS, it has been one year since voters approved Proposition 51, the Kindergarten through Community College Public Education Facilities Bond Act of 2016, and the State of California has only sold \$360.8 million of Proposition 51 funds; and

WHEREAS, this current pace of school bond sales does not meet the outstanding facilities needs of school districts across the state and could deprive another generation of students access to safe school campuses that are built to meet their academic need; and

WHEREAS, an average of more than 90% of previous statewide school bond funds were committed within four (4) years of the measure’s passage; and

WHEREAS, school districts face rising construction costs the longer the state delays appropriately-sized bond sales, which forces school districts and taxpayers to pay more for less; and

WHEREAS, Proposition 98 and the new Local Control Funding Formula are intended to improve educational achievement for all students but do not provide dedicated facilities funding; and

WHEREAS, research demonstrates that quality school facilities have a positive impact on student academic performance, attendance and teacher job satisfaction; and

WHEREAS, the Coalition for Adequate School Housing supports the acceleration of Proposition 51 bond sales so that school districts receive the resources voters promised to adequately serve students, families and their communities;

NOW, THEREFORE, BE IT RESOLVED that the Dehesa School District calls on the State of California to accelerate the pace and scale of Proposition 51 school bond sales in 2018 to honor the will of California voters.

Adopted by the Governing Board of the Dehesa School District on January 18, 2018.

Signature (Governing Board Secretary)

Date

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Purchase of Window
Coverings

Meeting Date: January 18, 2018

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

Background:

Modernization projects at Dehesa School District include the replacement of window coverings in the Multipurpose Room, Classrooms, Library, and Administration.

Report:

The purchase of window coverings and installation will *not* exceed the \$45,000 California Uniform Construction Cost Accounting Commission's (CUCCAC) threshold that requires public bidding. Window coverings will be equivalent to screen shades in the two story building. Some areas will be dual shades (screen and room-darkening/blackout) for both functionality and security.

Financial Impact:

Cost is \$40,925.00 to be paid from the Building Fund.

Student Impact:

N/A

Recommendation:

Administration recommends that the Board approve the contract with AB Blinds for window coverings and installation.

Agenda Item #: VII.C.7

**DEHESA SCHOOL DISTRICT
Quote Summary
Window Coverings/Shades
January 2018**

Contractor	TOTAL
A1 Quality Blinds	42,973.00
AB Blinds	40,925.00
CSSD Custom Screens of San Diego	20,657.56 *
Harmony Blinds	- *

* Response did not meet specifications and/or did not qualify for public works projects over \$25,000

AB blinds
8445 Sheila Street
El Cajon, CA 92021
blindmann007@gmail.com

ESTIMATE

ADDRESS
Dehesa School

ESTIMATE # 1093
DATE 12/15/2017
EXPIRATION DATE 12/15/2017

ACTIVITY	AMOUNT
Blind Sales Blind Sales All Office area (30) dual rollershades) Includes tax install Rollershade 4600 sandstone choice of 5% black out 3% 10% Includes cassette or fascia	8,950.00
Blind Sales Blind Sales Multipurpose room (30) dual Rollershades	8,500.00
Blind Sales Blind Sales Garage blackout roller (dual)	675.00
Blind Sales Blind Sales Library area Rollershades (18) dual	4,800.00
Blind Sales Blind Sales Lounge (3)	950.00
Blind Sales Blind Sales F5 (7)	2,250.00
Blind Sales Blind Sales F middle room (8)	2,400.00
Blind Sales Blind Sales Bld F1 (7)	2,250.00
Blind Sales Blind Sales B1 b2 b3 25 rollershades	5,250.00
Blind Sales Blind Sales E-2 First grade (12)	4,100.00

ACTIVITY

AMOUNT

Blind Sales

800.00

Blind Sales

Computer lab (3)

All are sandstone rollershade with cassettes, stainless chain except
main office door area blackout material for security..

TOTAL

\$40,925.00

Accepted By

Accepted Date

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Updated Board Policies
Section 5000

Meeting Date: January 18, 2018

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

Background: Our current Board policies have not been updated since June of 2003. The District worked with CSBA to update all of our policies. Each month the Board will be presented a section for review and approval.

Report: Board Member Karl Becker reviewed section 5000.

Financial Impact: None

Student Impact: Effective governance has a positive impact on student achievement.

Recommendation: Administration recommends approval of the new Board Policies 5000's.

Agenda Item #: VII.E.1

DEHESA SCHOOL DISTRICT

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

Meeting Date: January 18, 2018

- 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 hire a Special Education Intern effective 01/02/2018.
2. To hire an hourly Special Education teacher to assist with assessments effective 01/09/2018.
3. To hire an hourly science teacher to develop our Destination Imagination teams effective 01/22/2018.

Classified:

1. To accept the resignation of an Instructional Assistant effective 01/05/2018.

Agenda Item #: VII.F