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DEHESA SCHOOL DISTRICT
Regular Governing
Board Meeting

— — — — —
AGENDA

January 19, 2017

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 an 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.

Derek Voth -

Mr. Voth was appointed to the Governing Board in January 2013 and re-elected in 2016. His current term expires in 2020.

Mark Zacovic -

Mr. Zacovic was elected to the Governing Board in December 2016. His current term expires in 2020.

DEHESA SCHOOL DISTRICT

LOCATION & TIME

CLOSED SESSION - 6:00 p.m.
Dehesa School – Conf Room D4

LOCATION & TIME -

OPEN SESSION - 7:00 p.m.
Dehesa School - MPR

REGULAR GOVERNING BOARD MEETING

JANUARY 19, 2017

AGENDA

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

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

I. Call to Order

- A. Public Comment on Closed Session Items.

II. Closed Session

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

III. Public Meeting

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

IV. Action Items

A. Old Business -None

B. New Business

1. The Board will consider approving the proposed Student Council Dress-up Days for 2017.

2. The Board will consider the Approval of Dehesa School District Audit Report June 30, 2016.
3. The Board will consider the Agreement of Legal Services for Lozano Smith.
4. The Board will consider approval of Tentative Agreement between the District and CSEA #663. Revisions of Job Descriptions/Salary Ranges/New Supervisors to report to.
5. The Board will consider Approval of Tentative Agreement between the District and CSEA #663 regarding vacation for 11 month employees.
6. The Board will consider Resolution #2017-1-1 Designating Authorized Agent to Receive Mail and Pick up Warrants at the County Office of Education.
7. The Board will consider Resolution #2017-1-2 Payment Order.
8. The Board will consider Resolution #2017-1-3 Designating Authorized Agent to Sign School Orders.
9. The Board will consider the Speakers Agreement with TurnAround Schools.
10. The Board will consider approving the Agreement for Cell Phone Stipends.

C. Negotiations - None

D. Board Policies – None

**E. Personnel –
Certificated:**

1. To hire a .64 FTE Middle School Teacher.

Classified:

2. Approval of the Business Managers Contract as part of the Senior Management Team.

V. Requests to Address the Board

A. District/Community Organization Reports

1. Parents' Club – Jade Clark, President
2. Dehesa Teacher's Association – President Nicole Suetos
3. California School Employees Association # 663 - Jackie Finch, President
4. Element Education – Terri Novacek, Director
 - a. Dehesa Charter School
 - b. Community Montessori
5. Diego Hills Charter School – Lindsay Reese
6. The Heights Charter School – Diana Whyte
7. Inspire Charter – Nick Nichols
8. Method Schools – Jessica Venezia
9. Valiant Charter – Justin Schmitt
10. Citizen Input

B. Board Input

VI. Routine Action Items

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

- A. Approval of Minutes** – It is recommended that the Board of Trustees approve the minutes of the following meetings:
 - 1. Regular Board Meeting – December 8, 2016
 - 2. Special Governing Board Meeting – December 21, 2016

- B. Approval of Warrants** – It is recommended that the Board of Trustees approve the commercial warrants as presented.

- C. Conferences and Workshops**
 - 1. Small School District conference in Sacramento for Nancy Hauer. Dates: March 6-8, 2017 at a total cost of \$774.35.
 - 2. CBO Boot Camp-San Diego for Anna Buxbaum. Dates: February 2-4, 2017 at a total cost of \$580.00.
 - 3. CBO Forum for Anna Buxbaum. Dates: January 26-27, 2017 at a total cost of \$250.00.

VII. Information & Proposals (Action may be taken)

- A. Correspondence:**
 - 1. Letters from SDCOE confirming nominee's for Board.
 - 2. Letter of Re-election of Barbara Ryan to CSBA Region 17 Delegate Assembly.
 - 3. Statement from State Schools Chief Tom Torlakson on Governor Brown's proposed Budget for the 2017-18 fiscal year.

- B. Report, Information, and Presentations**
 - 1. Budget Report
 - 2. State School Building Report
 - 3. Site Administrator Report
 - 4. Enrollment
 - 5. Williams Report

C. Discussion

VIII. Advance Planning

- A. Next Meeting**
 - 1. Regular Meeting – Thursday, Feb 23, 2017. Closed Session at 6:00 p.m. followed

by Open Session at 7:00 p.m.

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

C. Future Meeting Dates

1. Regular Meeting – Thursday, March 9, 2017. Closed Session at 6:00 p.m. followed by Open Session at 7:00 p.m.

IX. Adjournment

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: Student Council

Meeting Date: January 19, 2017

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

Background: The Dehesa School Student Council elected on November 17, 2017, has been invited to meet the Governing Board and will present their request for special days for the remainder of the 2016-17 school year. Ms. Lacey Rana and Mrs. Kelly Swanson are the Student Council Advisors and met with our student Council to start planning the special events calendar.

Report: Zachary Haley, Student Body President, Cameron Ford, Student Body Vice-President, and Jadalyn Pham, Student Body Secretary will address the Governing Board to request approval of the special days.

Financial Impact: The special days are free and there is no financial impact on the general fund. Any potential expenses would be funded through the student council fund. The intent of the special days is to provide fun activities that all students can participate in without financial impact on our families.

Student Impact: Special days make school fun for our students and promote school spirit. Research supports that children who are happy and motivated are more successful.

Recommendation: It is recommended that the Governing Board approve the Dehesa School Student Council's request for proposed special days.

Agenda Item #: IV.B.1

Potential Dress Up Days for 2017

- Superhero day
- Western day
- Decades day
- Dress to impress day
- Crazy hair day
- Career day
- Sports day
- Comfy day
- Character day
- Twin day
- Animal day
- Mismatch day
- Crazy sock day
- 100th day
- Neon day

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: 2015-16 Audit Report

Meeting Date: January 19, 2017

- 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 2015-16 school year was conducted by Wilkinson Hadley King & Co. LLP. Enclosed with your packet is a full audit report for the fiscal year ending June 30, 2016. This year's audit report identified one finding which is outlined in detail in the report. District administration is aware of this finding and a process has been implemented to address it.

Financial Impact:

N/A

Student Impact:

N/A

Recommendation:

Administration recommends acceptance of the 2015-16 Audit Report.

Agenda Item #:IV.B.2

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

AUDIT REPORT

JUNE 30, 2016

**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, 2016

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Dehesa School District
Audit Report
For The Year Ended June 30, 2016

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Financial Section



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

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

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Dehesa School District ("the District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Dehesa School District as of June 30, 2016, 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.

Emphasis of Matter

Change in Accounting Principles

As described in Note A to the financial statements, in 2016, Dehesa School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 72, *Fair Value*. Our opinion is not modified with respect to this matter.

As described in Note A to the financial statements, in 2016, Dehesa School District adopted new accounting guidance, Governmental Accounting Standards Board Statement 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*. Our opinion is not modified with respect to this matter.

As described in Note A to the financial statements, in 2016, Dehesa School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 76, *Hierarchy of GAAP*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Dehesa School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, *2015-16 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 6, 2016 on our consideration of Dehesa School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dehesa School District's internal control over financial reporting and compliance.

Wilkinson Hadley King & Co., LLP

El Cajon, California
December 6, 2016

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2016

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, 2016. It should be read in conjunction with District's financial statements, which immediately follow this section.

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

FINANCIAL HIGHLIGHTS

- The District's Net Position was \$533,619.
- The total revenues were \$4,711,671. The cost of basic programs was \$4,386,086.
- The change in net position was \$325,585

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

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

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 statements.

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

District-Wide Statements

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

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

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

Fund Financial Statements

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

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

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

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 Assets. The District's combined net position as of June 30, 2016, was \$533,619 (See Table A-1 below.)

Table A-1			
Condensed Statement of Net Position			
	30-Jun-15	30-Jun-16	\$ Change
Current & Other Assets	\$5,661,303	\$2,995,698	(\$2,665,605)
Capital Assets, Net of Depreciation	\$2,307,962	\$5,262,737	\$2,954,775
Total Assets	\$7,969,265	\$8,258,435	\$289,170
Deferred Outflows of Resources	\$138,591	\$279,660	\$141,069
Current Liabilities	\$908,384	\$689,286	(\$219,098)
General Long-Term Debt	\$6,752,340	\$7,060,289	\$307,949
Total Liabilities	\$7,660,724	\$7,749,575	\$88,851
Deferred Inflows of Resources	\$439,932	\$254,901	(\$185,031)
Net Position			
Invested in Capital Assets		\$671,893	\$671,893
Capital Projects	\$3,464,469	\$656,383	(\$2,808,086)
Debt Service	\$108,741	\$122,389	\$13,648
Educational Programs	\$156,319	\$90,324	(\$65,995)
Other Purposes	\$324,953	\$1,507,390	\$1,182,437
Unrestricted	(\$4,047,282)	(\$2,514,760)	\$1,532,522
Total Net Position	\$7,200	\$533,619	\$526,419

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Assets. The District's total revenue was \$4,711,671. (See Table A-2). The total cost of all programs and services was \$4,386,086. The total revenues surpassed expenses by \$325,585.

Table A-2		
Condensed Statement of Activities		
	30-Jun-15	30-Jun-16
Revenues		
Program Revenues		
Charges for Services	\$19,451	\$14,757
Operating Grants and Contributions	\$1,463,195	\$1,708,285
Capital Grants and Contributions	\$0	\$0
General Revenues		
Taxes & Subventions	\$914,736	\$1,136,736
Federal & State Revenue	\$721,868	\$746,692
Local Revenue	\$826,073	\$1,105,201
Total Revenues	\$3,945,323	\$4,711,671
Expenses		
Instruction	\$2,464,135	\$2,708,227
Instruction-Related Services	\$373,467	\$395,685
Pupil Services	\$291,729	\$353,662
General Administration	\$273,332	\$372,735
Plant Services	\$353,682	\$354,653
Depreciation (Unallocated)	\$69,188	
Other Outgo		\$632
Interest on Long-Term Debt	\$213,355	\$200,492
Total Expenses	\$4,038,888	\$4,386,086
Change in Net Position	(\$93,565)	\$325,585

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

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 2015-2016 with a total combined, government fund balance of \$2,387,813. A breakdown of the ending fund balances in governmental funds is summarized on Table A-3 below.

Table A-3	
Governmental Funds	
General Fund	408,975
Charter Special Revenue Fund	128,490
Child Development Fund	-
Cafeteria Fund	16,590
Deferred Maintenance Fund	101,803
Special Reserve Fund for Other than Capital Outlay	987,007
Special Reserve Fund for Postemployment Benefits	67,979
Building Fund	547,087
Capital Facilities Fund	20
Special Reserve for Capital Outlay	7,473
Bond Interest & Redemption Fund	122,389
Total	\$2,387,813

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

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 versus actual expenditures within the general fund.

Table A-4			
Budget vs. Actual Expenditures			
	Budgeted Amounts		Actual
	Original	Final	
Revenues:			
LCFF Sources			
State Apportionments or State Aid	\$ 1,152,225	\$ 1,147,760	\$ 1,150,286
Education Protection Account Funds	\$ 204,445	\$ 233,472	\$ 231,404
Local Sources	\$ 105,417	\$ 115,529	\$ 117,656
Federal Revenue	\$ 395,305	\$ 470,873	\$ 465,288
Other State Revenue	\$ 160,544	\$ 239,323	\$ 389,384
Other Local Revenue	\$ 1,318,382	\$ 1,764,716	\$ 1,846,470
Total Revenues	\$ 3,336,318	\$ 3,971,673	\$ 4,200,488
Expenditures:			
Current:			
Certificated Salaries	\$ 890,685	\$ 922,750	\$ 932,571
Classified Salaries	\$ 501,904	\$ 516,214	\$ 510,217
Employee Benefits	\$ 417,000	\$ 503,441	\$ 634,337
Books and Supplies	\$ 108,778	\$ 137,731	\$ 94,498
Services and Other Operating Expenditures	\$ 1,395,391	\$ 1,447,258	\$ 1,542,171
Capital Outlay	\$ 800	\$ -	\$ -
Other Outgo			\$ (3,877)
Total Expenditures	\$ 3,314,558	\$ 3,527,393	\$ 3,709,917
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	\$ 21,760	\$ 444,280	\$ 490,571
Other Financing Sources (Uses):			
Transfers In	\$ 31,200	\$ -	\$ -
Transfers Out	\$ 63,090	\$ 429,031	\$ 539,129
Total Other Financing Sources (Uses)	\$ (31,890)	\$ (429,031)	\$ (539,129)
Net Change in Fund Balance	\$ (10,130)	\$ 15,249	\$ (48,558)
Fund Balance, July 1	\$ 457,535	\$ 457,535	\$ 457,535
Fund Balance, June 30	\$ 447,405	\$ 472,784	\$ 408,977

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Capital assets (net of depreciation) were \$5,262,737. These assets include Land, Land Improvements, Building Construction, and Equipment. The total depreciation expense for the year was \$129,666.

Table A-5			
Capital Assets			
	30-Jun-15	30-Jun-16	Change
Work in Progress	\$1,643,410	\$4,727,852	\$3,084,442
Land	\$3,000	\$3,000	\$0
Buildings	\$2,059,265	\$2,059,265	\$0
Land Improvements	\$9,900	\$9,900	\$0
Equipment	\$728,609	\$728,609	\$0
Less: Accumulated Depreciation	(\$2,136,222)	(\$2,265,889)	(\$129,667)
Total Capital Assets, Net of Depreciation	\$2,307,962	\$5,262,737	\$2,954,775

DEHESA SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt

Table A-6			
Long Term Debt			
	30-Jun-15	30-Jun-16	\$ Change
Compensated Absences	\$21,313	\$27,671	\$6,358
GO Bonds	\$4,590,844	\$4,590,844	\$0
Other Long-Term Debt	\$391,142	\$396,271	\$5,129
Net Pension Liability	\$1,611,485	\$1,856,701	\$245,216
Net OPEB Obligation	\$137,556	\$188,802	\$51,246
Total Long Term Debt	\$6,752,340	\$7,060,289	\$307,949

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

Dehesa School District

Basic Financial Statements

DEHESA SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

ASSETS:	
Cash	\$ 2,544,825
Accounts Receivable	450,873
Capital Assets:	
Land	3,000
Land Improvements	9,900
Buildings	2,059,265
Equipment	728,609
Work in Progress	4,727,852
Less Accumulated Depreciation	<u>(2,265,889)</u>
Total Assets	<u>8,258,435</u>
DEFERRED OUTFLOWS OF RESOURCES	279,660
LIABILITIES:	
Accounts Payable	688,935
Unearned Revenue	351
Long-Term Liabilities:	
Due Within One Year	40,107
Due in More Than One Year	<u>7,020,182</u>
Total Liabilities	<u>7,749,575</u>
DEFERRED INFLOWS OF RESOURCES	254,901
NET POSITION:	
Net Investment in Capital Assets	671,893
Restricted for:	
Capital Projects	656,383
Debt Service	122,389
Educational Programs	90,324
Other Purposes (Expendable)	1,373,637
Other Purposes (Nonexpendable)	133,753
Unrestricted	<u>(2,514,760)</u>
Total Net Position	<u>\$ 533,619</u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental Activities:					
Instruction	\$ 2,708,227	\$ -	\$ 1,447,636	\$ -	\$ (1,260,591)
Instruction-Related Services:					
Instructional Supervision and Administration	43,263	-	40,910	-	(2,353)
Instructional Library, Media and Technology	65,132	-	43,415	-	(21,717)
School Site Administration	287,290	-	50,078	-	(237,212)
Pupil Services:					
Home-to-School Trans- portation	155,977	-	-	-	(155,977)
Food Services	93,722	14,150	49,926	-	(29,646)
All Other Pupil Services	103,963	-	38,218	-	(65,745)
General Administration:					
Centralized Data Processing	481	-	-	-	(481)
All Other General Administration	372,735	607	38,102	-	(334,026)
Plant Services	354,653	-	-	-	(354,653)
Community Services	151	-	-	-	(151)
Interest on Long-Term Debt	200,492	-	-	-	(200,492)
Total Expenses	\$ 4,386,086	\$ 14,757	\$ 1,708,285	\$ -	\$ (2,663,044)
General Revenues:					
Taxes and Subventions:					
Taxes Levied for General Purposes					928,132
Taxes Levied for Debt Service					208,604
Federal and State Aid Not Restricted to Specific Programs					746,692
Interest and Investment Earnings					20,909
Interagency Revenues					793,626
Miscellaneous					290,666
Total General Revenues					\$ 2,988,629
Change in Net Position					325,585
Net Position Beginning as Adjusted (Note O)					208,034
Net Position Ending					\$ 533,619

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2016

	<u>General Fund</u>	<u>Building Fund</u>
ASSETS:		
Cash in County Treasury	\$ 1,681,251	\$ 336,020
Cash on Hand and in Banks	-	-
Cash in Revolving Fund	2,707	-
Accounts Receivable	343,264	99,744
Due from Other Funds	528,520	145,900
Total Assets	<u>2,555,742</u>	<u>581,664</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 583,905	\$ 20,403
Due to Other Funds	507,525	14,174
Unearned Revenue	351	-
Total Liabilities	<u>1,091,781</u>	<u>34,577</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	2,707	-
Restricted Fund Balances	90,324	-
Committed Fund Balances	-	547,087
Assigned Fund Balances	130,635	-
Unassigned:		
Reserve for Economic Uncertainty	1,240,295	-
Total Fund Balance	<u>1,463,961</u>	<u>547,087</u>
Total Liabilities and Fund Balances	<u>\$ 2,555,742</u>	<u>\$ 581,664</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>Capital Facilities Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 131,243	\$ 390,826	\$ 2,539,340
-	2,779	2,779
-	-	2,707
503	7,362	450,873
14,174	-	688,594
<u>145,920</u>	<u>400,967</u>	<u>3,684,293</u>
\$ -	\$ 3,227	\$ 607,535
145,900	20,995	688,594
-	-	351
<u>145,900</u>	<u>24,222</u>	<u>1,296,480</u>
-	-	2,707
-	140,160	230,484
-	101,803	648,890
20	134,782	265,437
-	-	1,240,295
<u>20</u>	<u>376,745</u>	<u>2,387,813</u>
-	-	-
<u>\$ 145,920</u>	<u>\$ 400,967</u>	<u>\$ 3,684,293</u>

DEHESA SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total fund balances, governmental funds		\$ 2,387,813
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:	7,528,626	
Accumulated depreciation:	<u>(2,265,889)</u>	
	Net:	5,262,737
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:		(81,401)
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
	Deferred outflows of resources relating to pensions	279,660
	Deferred inflows of resources relating to pensions	(254,901)
Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
	General obligation bonds	4,590,844
	Accreted interest	55,945
	Bond premium	340,326
	Net Pension Liability	1,856,701
	Net OPEB obligation	188,802
	Compensated absences payable	<u>27,671</u>
		<u>(7,060,289)</u>
Total net position, governmental activities		\$ <u><u>533,619</u></u>

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>General Fund</u>	<u>Building Fund</u>
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 1,150,286	\$ -
Education Protection Account Funds	231,404	-
Local Sources	117,654	-
Federal Revenue	465,288	-
Other State Revenue	239,494	-
Other Local Revenue	1,849,610	9,142
Total Revenues	<u>4,053,736</u>	<u>9,142</u>
Expenditures:		
Instruction	2,353,583	-
Instruction - Related Services	367,436	-
Pupil Services	179,250	-
Community Services	151	-
General Administration	342,177	-
Plant Services	317,430	2,441,741
Debt Service:		
Interest	-	-
Total Expenditures	<u>3,560,027</u>	<u>2,441,741</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>493,709</u>	<u>(2,432,599)</u>
Other Financing Sources (Uses):		
Transfers In	500,000	-
Transfers Out	(539,130)	-
Total Other Financing Sources (Uses)	<u>(39,130)</u>	<u>-</u>
Net Change in Fund Balance	454,579	(2,432,599)
Fund Balance, July 1	1,009,382	2,979,686
Fund Balance, June 30	<u>\$ 1,463,961</u>	<u>\$ 547,087</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 1,150,286
-	-	231,404
-	-	117,654
-	48,453	513,741
-	5,831	245,325
183,532	261,086	2,303,370
<u>183,532</u>	<u>315,370</u>	<u>4,561,780</u>
-	-	2,353,583
-	-	367,436
-	140,219	319,469
-	-	151
-	3,877	346,054
660,865	6,194	3,426,230
-	195,363	195,363
<u>660,865</u>	<u>345,653</u>	<u>7,008,286</u>
<u>(477,333)</u>	<u>(30,283)</u>	<u>(2,446,506)</u>
-	39,130	539,130
-	-	(539,130)
-	<u>39,130</u>	-
<u>(477,333)</u>	8,847	(2,446,506)
477,353	367,898	4,834,319
<u>\$ 20</u>	<u>\$ 376,745</u>	<u>\$ 2,387,813</u>

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, 2016

Total change in fund balances, governmental funds \$ (2,446,506)

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	3,084,441	
Depreciation expense	<u>(129,666)</u>	
Net:		2,954,775

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: (119,953)

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: (5,128)

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: (51,246)

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: (6,357)

Change in net assets of governmental activities - statement of activities \$ 325,585

The accompanying notes are an integral part of this statement.

DEHESA SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	<u>Agency Fund</u>	<u>Student Body Fund</u>
ASSETS:		
Cash on Hand and in Banks	\$ 11,662	
Total Assets	<u>11,662</u>	
LIABILITIES:		
Due to Student Groups	\$ 11,662	
Total Liabilities	<u>11,662</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, 2016

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

The District reports the following major governmental funds:

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

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

Capital Facilities Fund. This fund is used to account for fees and resources that will be used for the acquisition of capital assets for the District.

In addition, the District reports the following fund types:

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

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

**DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

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.

3. Encumbrances

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

4. Budgets and Budgetary Accounting

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

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

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

4. Assets, Liabilities, and Equity

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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.

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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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 spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

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

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

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

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

5. Deferred Inflows and Deferred Outflows of Resources

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

6. 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.

7. Pensions

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

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

Valuation Date (VD)	June 30, 2014
Measurement Date (MD)	June 30, 2015
Measurement Period (MP)	July 1, 2014 to June 30, 2015

8. 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.

9. 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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

10. Change in Accounting Policies

In February 2015 the Governmental Accounting Standards Board (GASB) issued Statement No. 72 Fair Value Measurement and Application. This statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The District has implemented the guidance under GASB Statement No. 72 into their accounting policies effective for the fiscal year ending June 30, 2016.

In June 2015 the Governmental Accounting Standards Board (GASB) issued Statement No. 76 The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The objective of this Statement is to identify - in the context of the current governmental financial reporting environment - the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The District has implemented the guidance under GASB Statement No. 76 into their accounting policies effective for the fiscal year ending June 30, 2016.

In June 2015 the Governmental Accounting Standards Board (GASB) issued Statement 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. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, Financial Reporting for Pension Plans, and Statement 68 for pension plans and pensions that are within their respective scopes.

The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and nonemployer contributing entities.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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This Statement also clarifies the application of certain provisions of Statement 67 and 68 with regard to the following issues:

- 1 Information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported.
- 2 Accounting and financial reporting for separately financed specific liabilities of individual employers and nonemployer contributing entities for defined benefit pensions.
- 3 Timing of employer recognition of revenue for the support of nonemployer contributing entities not in a special funding situation.

The District has adopted the provisions of GASB Statement No. 73 effective for the year ending June 30, 2016.

B. Compliance and Accountability

1. **Finance-Related Legal and Contractual Provisions**

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

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

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

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

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

C. 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 (\$2,539,340 as of June 30, 2016). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$2,539,340. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

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

DEHESA SCHOOL DISTRICT
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YEAR ENDED JUNE 30, 2016

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 (\$14,441 as of June 30, 2016) 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.

<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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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 by Standard & Poors. The District's short term cash investments, guaranteed investment contract, and US treasury notes are rated A-1+ by Standard & Poors.

b. **Custodial Credit Risk**

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

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

As of June 30, 2016, the District's bank balances (including revolving cash) of \$17,148 were not exposed to custodial credit risk.

c. **Concentration of Credit Risk**

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

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

d. **Interest Rate Risk**

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

e. **Foreign Currency Risk**

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

5. **Investment Accounting Policy**

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

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

D. **Accounts Receivable**

Accounts receivable at June 30, 2016 consisted of:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund	Capital Facilities Fund		
Federal Government:					
Federal programs	\$ 185,628	\$ -	\$ -	\$ 6,742	\$ 192,370
State Government:					
Lottery	15,253	-	-	-	15,253
Other state programs	-	-	-	252	252
Local Sources:					
Special education	39,572	-	-	-	39,572
Interest	2,160	744	503	368	3,775
Other local sources	100,651	99,000	-	-	199,651
Totals	<u>\$ 343,264</u>	<u>\$ 99,744</u>	<u>\$ 503</u>	<u>\$ 7,362</u>	<u>\$ 450,873</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, 2016

E. Capital Assets

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Work in progress	1,643,411	3,084,441	-	4,727,852
Total capital assets not being depreciated	1,646,411	3,084,441	-	4,730,852
Capital assets being depreciated:				
Buildings	2,059,265	-	-	2,059,265
Improvements	9,900	-	-	9,900
Equipment	728,609	-	-	728,609
Total capital assets being depreciated	2,797,774	-	-	2,797,774
Less accumulated depreciation for:				
Buildings	(1,513,046)	(79,413)	-	(1,592,459)
Improvements	(9,900)	-	-	(9,900)
Equipment	(613,277)	(50,253)	-	(663,530)
Total accumulated depreciation	(2,136,223)	(129,666)	-	(2,265,889)
Total capital assets being depreciated, net	661,551	(129,666)	-	531,885
Governmental activities capital assets, net	\$ 2,307,962	\$ 2,954,775	\$ -	\$ 5,262,737

Depreciation was charged to functions as follows:

Instruction	\$ 88,419
Instruction-Related Services	6,123
Pupil Services	26,155
General Administration	2,876
Plant Services	6,093
	<u>\$ 129,666</u>

F. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2016, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
Capital Facilities Fund	Building Fund	\$ 14,174	Correct deposit error
General Fund	Cafeteria Fund	7,896	Loan repayment
General Fund	Child Development Fund	13,099	Loan repayment
Building Fund	Capital Facilities Fund	145,900	Developer fee adjustments
Special Reserve Fund	General Fund	507,525	Cash contributions
	Total	<u>\$ 688,594</u>	

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

2. Transfers To and From Other Funds

Transfers to and from other funds at June 30, 2016, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Child Development Fund	\$ 11,700	Cash contribution
General Fund	Special Reserve Fund	500,000	Charter contribution
General Fund	Cafeteria Fund	27,430	Cash contribution
	Total	<u>\$ 539,130</u>	

G. Short-Term Debt Activity

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

H. Accounts Payable

Accounts payable at June 30, 2016 consisted of:

	<u>Major Governmental Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Building Fund</u>	<u>Capital Facilities Fund</u>		
Vendor payables	\$ 29,334	\$ 20,403	\$ -	\$ 2,626	\$ 52,363
LCFF state aid	5,779	-	-	-	5,779
Pension related liabilities	17,924	-	-	-	17,924
Charter school payables	530,178	-	-	-	53,178
Payroll and benefits	690	-	-	601	1,291
Totals	<u>\$ 583,905</u>	<u>\$ 20,403</u>	<u>\$ -</u>	<u>\$ 3,227</u>	<u>\$ 607,535</u>

I. 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, 2016 is as follows:

<u>Description</u>	<u>Issue Date</u>	<u>Amortization Term</u>	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Current Year Amortization</u>	<u>Balance June 30, 2016</u>
Pension related	06/30/2015	Varies	\$ 128,638	\$ 311,679	\$ 160,657	\$ 279,660
Total Deferred Outflows of Resources			<u>\$ 128,638</u>	<u>\$ 311,679</u>	<u>\$ 160,657</u>	<u>\$ 279,660</u>

Future amortization of deferred outflows of resources is as follows:

<u>Year Ending June 30,</u>	<u>Pension Related</u>
2017	\$ 183,608
2018	32,019
2019	32,019
2020	32,014
Total	<u>\$ 279,660</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

J. 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, 2016 is as follows:

Description	Issue Date	Amortization Term	Balance July 1, 2015	Additions	Current Year Amortization	Balance June 30, 2016
Pension related	06/30/2015	Varies	\$ 152,441	\$ 175,713	\$ 73,253	\$ 254,901
Total Deferred Inflows of Resources			\$ 152,441	\$ 175,713	\$ 73,253	\$ 254,901

Future amortization of deferred inflows of resources is as follows:

Year Ending June 30,	Pension Related
2017	\$ 73,253
2018	73,253
2019	73,253
2020	35,142
Total	\$ 254,901

K. 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, 2016, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
General obligation bonds	\$ 4,590,844	\$ -	\$ -	\$ 4,590,844	\$ -
Accreted interest	38,380	17,565	-	55,945	-
Bond premium	352,762	-	12,436	340,326	12,436
Net pension liability	1,688,246	770,027	601,572	1,856,701	-
Compensated absences *	21,314	6,357	-	27,671	27,671
Net OPEB obligation	137,556	78,765	27,519	188,802	-
Total governmental activities	\$ 6,829,102	\$ 872,714	\$ 641,527	\$ 7,060,289	\$ 40,107

* Other long-term liabilities

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

Liability	Activity Type	Fund
Compensated absences	Governmental	General

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

2. Debt Service Requirements

Debt service requirements on long-term debt, net of bond premium, net OPEB obligation, and net pension liability at June 30, 2016 are as follows:

<u>Year Ending June 30.</u>	Governmental Activities			
	Principal	Accreted Interest	Interest	Total
2017	\$ 27,671	\$ -	\$ 195,361	\$ 223,032
2018	4,775	225	195,363	200,363
2019	24,263	737	195,062	220,062
2020	23,942	1,058	194,463	219,463
2021	32,848	2,152	193,762	228,762
2022-2026	310,788	39,212	949,788	1,299,788
2027-2031	528,739	126,262	897,305	1,552,306
2032-2036	547,637	502,514	830,969	1,881,120
2037-2041	1,482,852	102,148	652,787	2,237,787
2042-2046	1,635,000	-	187,781	1,822,781
Totals	\$ 4,618,515	\$ 774,308	\$ 4,492,641	\$ 9,885,464

3. General Obligation Bonds

General obligation bonds at June 30, 2016 consisted of the following:

	Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue
2010 Election Series A	08/01/2013	3.00-4.00%	08/01/2043	\$ 2,499,852
2012 Election Series A	06/01/2014	1.46-5.11%	08/01/2044	2,170,992
				<u>\$ 4,670,844</u>
	Beginning Balance	Increases	Decreases	Ending Balance
2010 Election Series A	\$ 2,419,852	\$ -	\$ -	\$ 2,419,852
2010 Accreted Interest	19,527	8,961	-	28,488
2012 Election Series A	2,170,992	-	-	2,170,992
2012 Accreted Interest	18,853	8,604	-	27,457
Total GO Bonds	\$ 4,629,224	\$ 17,565	\$ -	\$ 4,646,789

The annual requirements to amortize the bonds outstanding at June 30, 2016 are as follows:

<u>Year Ending June 30.</u>	Governmental Activities			
	Principal	Accreted Interest	Interest	Total
2017	\$ -	\$ -	\$ 195,361	\$ 195,361
2018	4,775	225	195,363	200,363
2019	24,263	737	195,062	220,062
2020	23,942	1,058	194,463	219,463
2021	32,848	2,152	193,762	228,762
2022-2026	310,788	39,212	949,788	1,299,788
2027-2031	528,739	126,262	897,305	1,552,306
2032-2036	547,637	502,514	830,969	1,881,120
2037-2041	1,482,852	102,148	652,787	2,237,787
2042-2046	1,635,000	-	187,781	1,822,781
Totals	\$ 4,590,844	\$ 774,308	\$ 4,492,641	\$ 9,857,793

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

4. Bond Premium

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

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

	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%

L. Joint Ventures (Joint Powers Agreements)

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

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

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

Total Assets	\$ (44,646)
Total Liabilities	3,921
Total Fund Balance	(48,567)
Total Cash Receipts	11,827
Total Cash Disbursements	17,061
Net Change in Fund Balance	(5,234)

The District has a repayment plan in place to repay the deficit balance at June 30, 2016.

Financial information on the District's share of the JPA for the year ended June 30, 2016 was not available at the time this report was issued. The information can be obtained by contacting the JPA directly.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Paid

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at 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, 2016 are summarized as follows:

	CalSTRS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
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, 2015)	8.150%	8.150%
Required employer contribution rates (at June 30, 2015)	8.880%	8.880%
Required state contribution rates (at June 30, 2016)	5.679%	5.679%
Required employee contribution rates (at June 30, 2016)	9.200%	8.560%**
Required employer contribution rates	10.73%	10.73%
Required state contribution rates	7.126%	7.126%

*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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

	CalPERS	
	Before Jan. 1, 2013	On or After Jan. 1, 2013
Hire Date	Jan. 1, 2013	Jan. 1, 2013
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, 2015)	7.000%	6.000%
Required employer contribution rates (at June 30, 2015)	11.771%	11.771%
Required employee contribution rates (at June 30, 2016)	7.000%	6.000%
Required employer contribution rates (at June 30, 2016)	11.847%	11.847%

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

c. Contributions - CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2015 (measurement date), the average active employee contribution rate is 6.974% of annual pay, and the employer's contribution rate is 11.771% of annual payroll. For the fiscal year ending June 30, 2016, the average active employee contribution rate is 6.974%, and the employer's contribution rate is 11.847%.

d. Contributions - CalSTRS

For the measurement period ended June 30, 2015 (measurement date), Section 22950 of the California Education code requires members to contribute monthly to the system 8.15% of the creditable compensation upon which members' contributions under this part are based. In addition the employer required rates established by the CalSTRS Board have been established at 8.88% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. For the fiscal year ended June 30, 2016 required employee rate is 9.20% if the employee started before January 1, 2013 and 8.56% if the employee started on or after January 1, 2013. For the fiscal year ended June 30, 2016 the required employer contribution rate is 10.730%.

e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2015 (measurement date) the State contributed 5.678848% of salaries creditable to CalSTRS. For the fiscal year ended June 30, 2016 the State contribution rate was 7.126% of salaries creditable to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been excluded from the calculation of available reserves, and have not been included in the budgeted amounts reported in the General Fund Budgetary Comparison Schedule.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

f. Contributions Recognized

For the year ended June 30, 2016, the contributions recognized as part of pension expense for each Plan were as follows:

	CalSTRS	CalPERS	Total
Contributions - Employer	\$ 78,410	\$ 50,288	\$ 128,698
Contributions - Employee (paid by employer)	79,242	30,259	109,501
Contributions - State On Behalf Payments	51,159	-	51,159
Total Contributions	<u>\$ 208,811</u>	<u>\$ 80,547</u>	<u>\$ 289,358</u>

g. Pension Expense

For the year ended June 30, 2016, pension expense consisted of:

	CalSTRS	CalPERS	Total
Change in Net Pension Liability	\$ 44,944	\$ 123,511	\$ 168,455
Change in Contributions Made Subsequent to Measurement Date	(20,388)	(2,503)	(22,891)
Change in Difference Between Actual & Expected Experience	(250)	(34,818)	(35,068)
Change in Assumptions	-	37,433	37,433
Changes in Proportionate Shares	97,418	5,306	102,724
Net Difference Between Projected & Actual Earnings	337	(131,037)	(130,700)
Total Pension Expense	<u>\$ 122,061</u>	<u>\$ (2,108)</u>	<u>\$ 119,953</u>

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

As of June 30, 2016, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan as follows:

	Proportionate Share of Net Pension Liability
CalSTRS	\$ 1,290,433
CalPERS	566,268
Total Net Pension Liability	<u>\$ 1,856,701</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, 2015, 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, 2014 rolled forward to June 30, 2015 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, 2014 and 2015 was as follows:

	CalSTRS			CalPERS
	District's Proportionate Share	State's Proportionate Share	Total for District Employees	
Proportion - June 30, 2014	0.0021%	0.0014%	0.0035%	0.0039%
Proportion - June 30, 2015	0.0019%	0.0012%	0.0032%	0.0038%
Change - Increase (Decrease)	<u>-0.0002%</u>	<u>-0.0002%</u>	<u>-0.0003%</u>	<u>-0.0001%</u>

For the year ended June 30, 2016, the District recognized pension expense of \$119,953.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 151,589	\$ -
Differences between actual and expected experience	35,068	-
Changes in assumptions	-	(37,433)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	(102,724)
Net difference between projected and actual earnings on plan investments	93,003	(114,744)
Total	\$ 279,660	\$ (254,901)

\$151,589 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Deferred Outflows	Deferred Inflows	Net Effect on Expenses
2017	\$ 32,019	\$ (73,253)	\$ (41,234)
2018	32,019	(73,253)	(41,234)
2019	32,019	(73,253)	(41,234)
2020	32,014	(35,142)	(3,128)
Total	\$ 128,071	\$ (254,901)	\$ (126,830)

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2014	June 30, 2014
Measurement Date	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry Age - Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation	3.00%	2.75%
Payroll Growth	3.75%	3.00%
Projected Salary Increase	0.05%-5.6% (1)	3.20%-10.80% (1)
Investment Rate of Return	7.6% (2)	7.65% (2)
Mortality	0.013%-0.435% (3)	.00125%-.459% (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.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

b. 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 7.60% and 7.65% discount rates are adequate and the use of the District bond rate calculation is not necessary. The long-term expected discount rate of 7.60% and 7.65% will be applied to all plans in the CalSTRS and CalPERS retirement funds. The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require board action and proper stakeholder outreach. For these reasons, CalSTRS and CalPERS expect to continue using a discount rate net of administrative expenses for GASB 67 and GASB 68 calculations through at least the 2017-18 fiscal year. CalSTRS and CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

CalSTRS

<u>Asset Class</u>	<u>Strategic Allocation</u>	<u>Long Term Expected Return*</u>
Global Equity	57.40%	4.50%
Private Equity	10.10%	6.20%
Real Estate	12.70%	4.35%
Inflation Sensitive	0.80%	3.20%
Fixed Income	15.70%	0.20%
Absolute Return	1.50%	-
Liquidity	1.80%	-

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

CalPERS

<u>Asset Class</u>	<u>Strategic Allocation</u>	<u>Real Return (Years 1-10)(1)</u>	<u>Real Return (Years 11+)(2)</u>
Global Equity	53.80%	5.25%	5.71%
Global Fixed Income	17.60%	0.99%	2.43%
Inflation Sensitive	5.20%	0.45%	3.36%
Private Equity	9.60%	6.83%	6.95%
Real Estate	10.50%	4.50%	5.13%
Absolute Return	0.40%	-	-
Plan Level	0.40%	-	-
Liquidity	2.50%	-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

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

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

	<u>CalSTRS</u>	<u>CalPERS</u>
1% Decrease	6.60%	6.65%
Net Pension Liability	\$ 1,942,358	\$ 921,646
Current Discount Rate	7.60%	7.65%
Net Pension Liability	\$ 1,290,433	\$ 566,268
1% Increase	8.60%	8.65%
Net Pension Liability	\$ 741,239	\$ 270,745

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

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

CalSTRS

	Increase (Decrease)				
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)	State's Share of Net Pension Liability (c)	District's Share of Net Pension Liability (a) - (b) - (c)
Balance at June 30, 2015 (Previously Reported)	\$ 8,759,529	\$ 6,703,054	\$ 2,056,476	\$ 818,118	\$ 1,238,358
Adjustment for CalSTRS Audit Adjustments	-	(5,112)	5,112	(2,018)	7,131
Balance at June 30, 2015 (As Adjusted)	<u>8,759,529</u>	<u>6,697,942</u>	<u>2,061,588</u>	<u>816,099</u>	<u>1,245,489</u>
Changes for the year:					
Change in proportionate share	(900,352)	(688,976)	(211,376)	(89,603)	(121,773)
Service cost	175,427	-	175,427	69,265	106,162
Interest	585,892	-	585,892	231,332	354,560
Differences between expected and actual experience	(41,425)	-	(41,425)	(16,356)	(25,069)
Contributions:					
Employer	-	78,410	(78,410)	(33,384)	(45,026)
Employee	-	79,242	(79,242)	(31,288)	(47,954)
State On Behalf	-	51,159	(51,159)	(17,775)	(33,384)
Net investment income	-	240,332	(240,332)	(94,892)	(145,440)
Other income	-	124	(124)	(49)	(75)
Benefit payments, including refunds of employee contributions	(396,718)	(396,718)	-	-	-
Administrative expenses	-	(4,865)	4,865	1,921	2,944
Net Changes	<u>(577,177)</u>	<u>(641,292)</u>	<u>64,115</u>	<u>19,171</u>	<u>44,944</u>
Balance at June 30, 2016	<u>\$ 8,182,353</u>	<u>\$ 6,056,649</u>	<u>\$ 2,125,703</u>	<u>\$ 835,270</u>	<u>\$ 1,290,433</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

CalPERS

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2015 (Previously Reported)	\$ 2,663,489	\$ 2,220,732	\$ 442,757
Changes for the year:			
Adjustment for Change in Proportionate Share	(39,901)	(33,269)	(6,632)
Service cost	62,427	-	62,427
Interest	197,943	-	197,943
Differences between expected and actual experience	43,523	-	43,523
Changes in assumptions	(46,791)	-	(46,791)
Contributions - Employer	-	50,288	(50,288)
Contributions - Employee	-	30,259	(30,259)
Net plan to plan resource movement	-	(5)	5
Net investment income	-	48,880	(48,880)
Benefit payments, including refunds of employee contributions	(128,085)	(128,085)	-
Administrative expenses	-	(2,463)	2,463
Net Changes	<u>89,116</u>	<u>(34,395)</u>	<u>123,511</u>
Balance at June 30, 2016	<u>\$ 2,752,605</u>	<u>\$ 2,186,337</u>	<u>\$ 566,268</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 2015-16, the District contributed \$27,519 for health care benefits which represented 34.9% of the annual required contribution.

Annual OPEB Cost and Net OPEB Obligation

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

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Annual required contribution	\$ 78,765
Contribution made	<u>(27,519)</u>
Increase in net OPEB obligation	51,246
Net OPEB obligation, beginning of year	<u>137,556</u>
Net OPEB obligation, end of year	<u>\$ 188,802</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2014, 2015, and 2016 was as follows:

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation
2014	\$67,519	36.4%	\$90,004
2015	\$67,519	29.6%	\$137,556
2016	\$78,765	34.9%	\$188,802

Funding Status and Funding Progress

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

Actuarial Methods and Assumptions

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

The District utilized the Alternative Measurement Method which differs from a full actuarial valuation and is permitted for employers with fewer than one hundred plan members, which includes employees in active service, terminated employees who have accumulated benefits but are not receiving them, and retirees and beneficiaries currently receiving benefits. In the July 1, 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, 2016 of 27 years.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

O. Adjustment to Beginning Net Position

With the implementation of GASB Statement No 68 & 71, the District relied upon information provided by CalSTRS and CalPERS in order to calculate their proportion of the net pension liability, deferred outflows of resources - pension related, and deferred inflows of resources - pension related. Proportionate share was determined based on the calculated proportionate share provided by CalSTRS. During the current year it was determined that the CalSTRS proportionate share amount did not include payments made on behalf of district employees by the California Department of Education under a special funding agreement. As a result, there was an understatement in proportionate share reported by the District which is being corrected with an adjustment to beginning net position. Additionally, CalSTRS auditors made audit adjustments to CalSTRS records which affected beginning net position for the District and is also being adjusted.

Beginning net position was adjusted as follows:

Net Position, Beginning (As Originally Stated)	\$ 7,197
Adjustments for:	
Net Pension Liability Corrections	(76,761)
Deferred Outflows of Resources - Pension Related Corrections	(9,893)
Deferred Inflows of Resources - Pension Related Corrections	<u>287,491</u>
Net Position, Beginning (As Restated)	<u>\$ 208,034</u>

P. Components of Ending Fund Balance

As of June 30, 2016 components of ending fund balance consisted of:

	Major Governmental Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Building Fund	Capital Facilities Fund		
Nonspendable Fund Balances					
Revolving Cash	\$ 2,707	\$ -	\$ -	\$ -	\$ 2,707
Restricted Fund Balances					
Educational Programs	90,324	-	-	1,181	91,505
Child Nutrition Program	-	-	-	16,590	16,590
Debt Service	-	-	-	122,389	122,389
Committed Fund Balances					
Deferred Maintenance	-	-	-	101,803	101,803
Capital Projects	-	547,087	-	-	547,087
Assigned Fund Balances					
Educational Programs	62,655	-	-	127,309	189,964
Capital Projects	-	-	20	7,473	7,493
Post Employment Benefits	67,979	-	-	-	67,979
Unassigned Fund Balances					
For Economic Uncertainty	1,240,296	-	-	-	1,240,296
Total Fund Balance	<u>\$ 1,463,961</u>	<u>\$ 547,087</u>	<u>\$ 20</u>	<u>\$ 376,745</u>	<u>\$ 2,387,813</u>

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

Q. Commitments and Contingencies

Litigation

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

State and Federal Allowances, Awards, and Grants

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

R. Construction Commitments

As of June 30, 2016 the District had the following commitments with respect to unfinished capital projects:

	<u>Commitment</u>	<u>Expected Date of Completion*</u>
Construction in Process:		
Dehesa Elementary Two-Story Building Addition	\$ 4,737,889	January 2017
Shade Structure	250,000	January 2017
Office Improvement	50,000	January 2017

*Expected date of completion subject to change

S. Subsequent Events

New Accounting Pronouncements

GASB Statement No. 74

In June 2015, the Governmental Accounting Standards Board (GASB) issued 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 results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

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 District has adopted the provisions of GASB Statement No. 74 effective for the 2016-17 fiscal year.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

GASB Statement No. 77

In August 2015, the Governmental Accounting Standards Board issued Statement No. 77, Tax Abatement Disclosures. Financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time.

Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from government programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development. For financial reporting purposes, this Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens.

Although many governments offer tax abatements and provide information to the public about them, they do not always provide the information necessary to assess how tax abatements affect their financial position and results of operations, including their ability to raise resources in the future. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

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

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.

The gross dollar amount of taxes abated during the period.

Commitments made by a government, other than to abate taxes, as a part of a tax abatement agreement.

Governments should organize those disclosures by major tax abatement program and may disclose information for individual tax abatement agreements within those programs.

Tax abatement agreements of other governments should be organized by the government that entered into the tax abatement agreement and the specific tax being abated. Governments may disclose information for individual tax abatement agreements of other governments within the specific tax being abated. For those tax abatement agreements, a reporting government should disclose:

The names of the governments that entered into the agreements

The specific taxes being abated

The gross dollar amount of taxes abated during the period

The District has adopted the provisions of GASB Statement No. 77 effective for the 2016-17 fiscal year.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

GASB Statement No. 78

In December 2015 the Governmental Accounting Standards Board (GASB) issued Statement No. 78 Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, Accounting and Financial Reporting for Pensions. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of Statement 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.

This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The District has adopted the provisions of GASB Statement No. 78 effective for the 2016-17 fiscal year.

GASB Statement No. 79

In December 2015 the Governmental Accounting Standards Board (GASB) issued Statement No. 79 Certain External Investment Pools and Pool Participants This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of Statement 31, as amended.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals.

The District has adopted the provisions of GASB Statement No. 79 effective for the 2016-17 fiscal year.

DEHESA SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

GASB Statement No. 80

In January 2016 the Governmental Accounting Standards Board (GASB) issued Statement No. 80 Blending Requirements for Certain Component Units-an amendment of GASB Statement No, 14. 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 has adopted the provisions of GASB Statement No. 80 effective for the 2016-17 fiscal year.

Required Supplementary Information

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

DEHESA SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,152,225	\$ 1,147,760	\$ 1,150,286	\$ 2,526
Education Protection Account Funds	204,445	233,472	231,404	(2,068)
Local Sources	105,417	115,529	117,654	2,125
Federal Revenue	395,305	470,873	465,288	(5,585)
Other State Revenue	160,544	239,323	239,494	171
Other Local Revenue	1,764,716	1,764,716	1,846,470	81,754
Total Revenues	3,782,652	3,971,673	4,050,596	78,923
Expenditures:				
Current:				
Certificated Salaries	890,685	922,750	932,576	(9,826)
Classified Salaries	501,904	516,214	510,217	5,997
Employee Benefits	417,000	503,441	484,443	18,998
Books And Supplies	108,778	137,731	94,499	43,232
Services And Other Operating Expenditures	1,395,391	1,447,258	1,542,169	(94,911)
Direct Support/Indirect Costs	-	-	(3,877)	3,877
Capital Outlay	800	-	-	-
Total Expenditures	3,314,558	3,527,394	3,560,027	(32,633)
Excess (Deficiency) of Revenues Over (Under) Expenditures	468,094	444,279	490,569	46,290
Other Financing Sources (Uses):				
Transfers In	31,200	-	-	-
Transfers Out	(63,090)	(429,031)	(539,130)	(110,099)
Total Other Financing Sources (Uses)	(31,890)	(429,031)	(539,130)	(110,099)
Net Change in Fund Balance	436,204	15,248	(48,561)	(63,809)
Fund Balance, July 1	457,536	457,536	457,536	-
Fund Balance, June 30	\$ 893,740	\$ 472,784	\$ 408,975	\$ (63,809)

DEHESA SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POST EMPLOYMENT BENEFITS
YEAR ENDED JUNE 30, 2016

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,384,400	32.4%
07/01/13	\$ -	\$ 448,800	\$ 448,800	-	\$ 1,474,031	30.4%
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 (CALSTRS)
LAST TEN FISCAL YEARS *

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
District's proportion of the net pension liability (asset)	0.0019%	0.0021%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 1,290,433	\$ 1,245,489	N/A	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	\$ 835,270	\$ 816,099	N/A	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	\$ 2,125,703	\$ 2,061,588	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 920,764	\$ 882,995	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	140.15%	141.05%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	74.02%	76.52%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

N/A - 2014-15 was the first implementation year and as such, no information is being presented for years prior to implementation.

Notes to Schedule:

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

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 98,798	\$ 78,410	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(98,798)	(78,410)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 920,764	\$ 882,995	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	10.73%	8.88%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

N/A - 2014-15 was the first year of implementation and as such information is not being presented for years prior to implementation.

Notes to Schedule:

Actuarial methods and assumptions

The total pension liability for the CalSTRS Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2013 and June 30, 2014, and rolling forward the total pension liability to June 30, 2014 and June 30, 2015. The financial reporting actuarial valuation as of June 30, 2013 and June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	06/30/14	06/30/15
Experience Study	07/01/06 - 06/30/10	07/01/07 - 06/30/11
Actuarial Cost Method	Entry age normal	
Investment Rate of Return	7.60%	7.60%
Consumer Price Inflation	3.00%	3.00%
Wage Growth (Average)	3.75%	3.75%
Post-retirement Benefit Increases	2.00% simple	2.00% simple

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 - June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board.

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
District's proportion of the net pension liability (asset)	0.0038%	0.0039%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset)	\$ 566,268	\$ 442,757	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 445,606	\$ 427,219	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	127.08%	103.64%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability	79.43%	83.38%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

N/A - 2014-15 was the first implementation year and as such, no information is being presented for years prior to implementation.

Notes to Schedule:

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

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 52,791	\$ 50,288	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions in relation to the contractually required contribution	(52,791)	(50,288)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contribution deficiency (excess)	\$ -	\$ -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
District's covered-employee payroll	\$ 445,606	\$ 427,219	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	11.847%	11.771%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

N/A - 2014-15 fiscal year was the first year of implementation and as such, years previous to implementation are not presented in this schedule.

Notes to Schedule

For the measurement period ended June 30, 2014 and June 30, 2015 (the measurement dates), the total pension liability was determined by rolling forward the June 30, 2013 and June 30, 2014 total pension liability. The June 30, 2014 and the June 30, 2015 total pension liabilities were based on the following actuarial methods and assumptions:

Entry Age Normal in accordance with the requirements of GASB Statement No. 68

Actuarial Cost Method	06/30/14	06/30/15
Actuarial Assumptions	07/01/96 -	07/01/97 -
Valuation Date	06/30/10	06/30/11
Experience Study	7.50%	7.65%
Discount Rate	2.75%	2.75%
Inflation	3.00%	3.00%
Wage Growth (Average)	2.00% Simple	2.00-2.75%
Post Retirement Increase		

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2013 and 2014 experience study reports available on the CalPERS website.

All other actuarial assumptions used in the valuations were based on the results of actuarial experience studies for periods noted above, including updates to salary increase, mortality and retirement rates. Further details of the Experience Studies can be found at CalPERS' website.

DEHESA SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016

Budgetary Comparison Schedule - General Fund

As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) was included with the General Fund. The Budgetary Comparison Schedule included in the Required Supplementary Information is based on the legally adopted budget for the General Fund only.

General Fund - Fund Financial Statements Ending Fund Balance	\$ 1,463,961
Less Fund 20 Fund Balance	(67,979)
Less Fund 17 Fund Balance	<u>(987,007)</u>
General Fund - Budgetary Comparison Schedule Ending Fund Balance	<u>\$ 408,975</u>
General Fund - Fund Financial Statements Net Change in Fund Balance	\$ 454,579
Change in Fund Balance attributed to Fund 20	(390)
Change in Fund Balance attributed to Fund 17	<u>(502,750)</u>
General Fund - Budgetary Comparison Schedule Change in Fund Balance	<u>\$ (48,561)</u>

Excess of Expenditures Over Appropriations

As of June 30, 2016, expenditures exceeded appropriations in individual budgeted funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>	<u>Reason for Excess Expenditures</u>
General Fund:		
Certificated Salaries	\$ 9,826	Unexpected increase in salaries for the year
Services and Other Expenses	94,911	Underestimated amount required for expenses

Combining Statements and Budget Comparisons as Supplementary Information

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

DEHESA SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Fund Capital Outlay Projects	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
Cash in County Treasury	\$ 260,975	\$ 122,389	\$ 7,462	\$ 390,826
Cash on Hand and in Banks	2,779	-	-	2,779
Accounts Receivable	7,351	-	11	7,362
Total Assets	<u>271,105</u>	<u>122,389</u>	<u>7,473</u>	<u>400,967</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ 3,227	\$ -	\$ -	\$ 3,227
Due to Other Funds	20,995	-	-	20,995
Total Liabilities	<u>24,222</u>	<u>-</u>	<u>-</u>	<u>24,222</u>
Fund Balance:				
Restricted Fund Balances	17,771	122,389	-	140,160
Committed Fund Balances	101,803	-	-	101,803
Assigned Fund Balances	127,309	-	7,473	134,782
Total Fund Balance	<u>246,883</u>	<u>122,389</u>	<u>7,473</u>	<u>376,745</u>
Total Liabilities and Fund Balances	<u>\$ 271,105</u>	<u>\$ 122,389</u>	<u>\$ 7,473</u>	<u>\$ 400,967</u>

DEHESA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption	Capital Projects Fund Capital Outlay Projects	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:				
Federal Revenue	\$ 48,453	\$ -	\$ -	\$ 48,453
Other State Revenue	3,564	2,267	-	5,831
Other Local Revenue	54,299	206,744	43	261,086
Total Revenues	<u>106,316</u>	<u>209,011</u>	<u>43</u>	<u>315,370</u>
Expenditures:				
Pupil Services	140,219	-	-	140,219
General Administration	3,877	-	-	3,877
Plant Services	6,194	-	-	6,194
Debt Service:				
Interest	-	195,363	-	195,363
Total Expenditures	<u>150,290</u>	<u>195,363</u>	<u>-</u>	<u>345,653</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(43,974)</u>	<u>13,648</u>	<u>43</u>	<u>(30,283)</u>
Other Financing Sources (Uses):				
Transfers In	39,130	-	-	39,130
Total Other Financing Sources (Uses)	<u>39,130</u>	<u>-</u>	<u>-</u>	<u>39,130</u>
Net Change in Fund Balance	(4,844)	13,648	43	8,847
Fund Balance, July 1	251,727	108,741	7,430	367,898
Fund Balance, June 30	<u>\$ 246,883</u>	<u>\$ 122,389</u>	<u>\$ 7,473</u>	<u>\$ 376,745</u>

DEHESA SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2016

	Charter School Fund	Child Development Fund
ASSETS:		
Cash in County Treasury	\$ 128,306	\$ 11,740
Cash on Hand and in Banks	-	1,928
Accounts Receivable	184	10
Total Assets	<u>128,490</u>	<u>13,678</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ -	\$ 579
Due to Other Funds	-	13,099
Total Liabilities	<u>-</u>	<u>13,678</u>
Fund Balance:		
Restricted Fund Balances	1,181	-
Committed Fund Balances	-	-
Assigned Fund Balances	127,309	-
Total Fund Balance	<u>128,490</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 128,490</u>	<u>\$ 13,678</u>

EXHIBIT C-3

Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 19,276	\$ 101,653	\$ 260,975
851	-	2,779
<u>7,007</u>	<u>150</u>	<u>7,351</u>
<u>27,134</u>	<u>101,803</u>	<u>271,105</u>
\$ 2,648	\$ -	\$ 3,227
<u>7,896</u>	<u>-</u>	<u>20,995</u>
<u>10,544</u>	<u>-</u>	<u>24,222</u>
16,590	-	17,771
-	101,803	101,803
<u>-</u>	<u>-</u>	<u>127,309</u>
<u>16,590</u>	<u>101,803</u>	<u>246,883</u>
\$ 27,134	\$ 101,803	\$ 271,105

DEHESA SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Charter School Fund	Child Development Fund
Revenues:		
Federal Revenue	\$ -	\$ -
Other State Revenue	-	-
Other Local Revenue	737	38,142
Total Revenues	<u>737</u>	<u>38,142</u>
Expenditures:		
Pupil Services	-	49,843
General Administration	-	-
Plant Services	-	-
Total Expenditures	<u>-</u>	<u>49,843</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>737</u>	<u>(11,701)</u>
Other Financing Sources (Uses):		
Transfers In	-	11,701
Total Other Financing Sources (Uses)	<u>-</u>	<u>11,701</u>
Net Change in Fund Balance	737	-
Fund Balance, July 1	127,753	-
Fund Balance, June 30	<u>\$ 128,490</u>	<u>\$ -</u>

EXHIBIT C-4

<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-2)</u>
\$ 48,453	\$ -	\$ 48,453
3,564	-	3,564
14,807	613	54,299
<u>66,824</u>	<u>613</u>	<u>106,316</u>
90,376	-	140,219
3,877	-	3,877
-	6,194	6,194
<u>94,253</u>	<u>6,194</u>	<u>150,290</u>
<u>(27,429)</u>	<u>(5,581)</u>	<u>(43,974)</u>
<u>27,429</u>	<u>-</u>	<u>39,130</u>
<u>27,429</u>	<u>-</u>	<u>39,130</u>
-	(5,581)	(4,844)
16,590	107,384	251,727
<u>\$ 16,590</u>	<u>\$ 101,803</u>	<u>\$ 246,883</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, 2016

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.

Governing Board

Name	Office	Term and Term Expiration
Cynthia White	President	Four Year Term Expires November 2018
Jeff Royal	Vice President	Four Year Term Expires November 2016
Christina Becker	Clerk	Four Year Term Expires November 2018
Karl Becker	Member	Four Year Term Expires November 2018
Derek Voth	Member	Four Year Term Expires November 2016

Administration

Nancy Hauer
 Superintendent

Tamara Ripke
 Principal

Lori Wigg
 Business Manager

DEHESA SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2016

TABLE D-1

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
TK/K-3:				
Regular ADA	75.50	N/A	75.87	N/A
TK/K-3 Totals	75.50	N/A	75.87	N/A
Grades 4-6:				
Regular ADA	60.85	N/A	61.23	N/A
Grades 4-6 Totals	60.85	N/A	61.23	N/A
Grades 7 and 8:				
Regular ADA	37.83	N/A	37.19	N/A
Grades 7 and 8 Totals	37.83	N/A	37.19	N/A
ADA Totals	174.18	N/A	174.29	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, 2016

TABLE D-2

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2015-16 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
Kindergarten	35,000	55,781	181	-	Complied
Grade 1	49,000	55,781	181	-	Complied
Grade 2	49,000	55,781	181	-	Complied
Grade 3	49,000	55,681	181	-	Complied
Grade 4	52,500	55,681	181	-	Complied
Grade 5	52,500	55,681	181	-	Complied
Grade 6	52,500	55,981	181	-	Complied
Grade 7	52,500	55,981	181	-	Complied
Grade 8	52,500	55,981	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, 2016

TABLE D-3

<u>General Fund</u>	<u>Budget 2017 (See Note 1)</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues and other financial sources	\$ <u>3,839,281</u>	\$ <u>4,050,596</u>	\$ <u>3,357,995</u>	\$ <u>3,140,276</u>
Expenditures, other uses and transfers out	<u>3,870,600</u>	<u>4,099,157</u>	<u>3,442,223</u>	<u>3,183,760</u>
Change in fund balance (deficit)	<u>(31,319)</u>	<u>(48,561)</u>	<u>(84,228)</u>	<u>(43,484)</u>
Ending fund balance	\$ <u>377,656</u>	\$ <u>408,975</u>	\$ <u>457,536</u>	\$ <u>541,764</u>
Available reserves (Note 2)	\$ <u>331,760</u>	\$ <u>315,944</u>	\$ <u>292,579</u>	\$ <u>292,210</u>
Available reserves as a percentage of total outgo	<u>8.6%</u>	<u>7.4%</u>	<u>8.5%</u>	<u>9.3%</u>
Total long-term debt (Note 5)	\$ <u>7,020,182</u>	\$ <u>7,060,289</u>	\$ <u>6,732,340</u>	\$ <u>5,092,320</u>
Average daily attendance at P-2	<u>174</u>	<u>174</u>	<u>171</u>	<u>181</u>

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

The general fund balance has decreased by \$176,272 over the past three years. The fiscal year 2016-17 budget projects a decrease of \$31,319. 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 \$4,248,277 over the past three years.

Average daily attendance (ADA) has decreased by 33 over the past three years.

Notes:

- 1 Budget 2017 is included for analytical purposes only and has not been subjected to audit.
- 2 Available reserves consist of all assigned fund balances, all unassigned fund balances, and all funds reserved for economic uncertainties contained within the General Fund.
- 3 On behalf payments of \$68,842, \$51,163, and \$51,179, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2016, 2015, and 2014.
- 4 As described in Note A to these financial statements, for purposes of reporting in conformity with GASB Statement No. 54, the District's Special Reserve Fund for Other Than Capital Outlay (Fund 17) and Special Reserve Fund for Postemployment Benefits (Fund 20) are included with the General Fund. The above Schedule of Financial Trends and Analysis contains only the financial information of the General Fund.
- 5 As a result of implementation of GASB Statement No. 68, long term liabilities for the year ended June 30, 2015 include net pension liabilities which were not previously accounted for. As such, total long term debt for the years ended June 30, 2015 and 2016 are not comparable to previous years represented in this table.

DEHESA SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

TABLE D-4

	<u>General Fund</u>	<u>Special Reserve Fund(17)</u>	<u>Special Reserve Fund(20)</u>
June 30, 2016, annual financial and budget report fund balances	\$ 408,975	\$ 987,007	\$ 67,979
Adjustments and reclassifications:			
Increasing (decreasing) the fund balance:			
GASB 54 required inclusion with general fund	<u>1,054,986</u>	<u>(987,007)</u>	<u>(67,979)</u>
Net adjustments and reclassifications	<u>1,054,986</u>	<u>(987,007)</u>	<u>(67,979)</u>
June 30, 2016, audited financial statement fund balances	<u>\$ 1,463,961</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Schedule of Long-Term Debt</u>		
June 30, 2016, annual financial and budget report total liabilities	\$ 7,907,991		
Adjustments and reclassifications:			
Increase (decrease) in total liabilities:			
Net pension liability overstatement	(835,267)		
Accreted interest overstatement	<u>(12,435)</u>		
Net adjustments and reclassifications	<u>(847,702)</u>		
June 30, 2016, audited financial statement total liabilities	<u>\$ 7,060,289</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, 2016

TABLE D-5

The following charter schools are chartered by Dehesa School District.

<u>Charter Schools</u>	<u>Included In Audit?</u>
Dehesa Charter School	No
Diego Hills Charter School	No
The Heights Charter School	No
Community Montessori Charter School	No
Mosaica Online Academy of Southern California	No
Methods Charter School	No
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, 2016, 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 6, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dehesa School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2016-001.

Dehesa School District's Response to Findings

Dehesa School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Dehesa School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Wilkinson Hadley King & Co., LLP

El Cajon, California
December 6, 2016

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 *2015-16 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, 2016.

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, *2015-16 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, *2015-16 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

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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, *2015-16 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 which is described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

Dehesa School District's Response to Findings

Dehesa School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Dehesa School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2015-16 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 6, 2016

Findings and Recommendations Section

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

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

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X Not Applicable

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X Not Applicable

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Not Applicable	Not Applicable

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

Auditee qualified as low-risk auditee? Yes X Not Applicable

3. State Awards

Any audit findings disclosed that are required to be reported in accordance with Standards and Procedures for Audits of California K-12 Local Education Agencies? X Yes No

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

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

B. Financial Statement Findings

NONE

C. State Award Findings and Questioned Costs

Finding 2016-001 (40000)
 Unduplicated Pupil Counts

Criteria or Specific Requirement

Verify that students reported as eligible under only free or reduced priced meal (FRPM) on the Form "1.18 - FRPM/English Learner/Foster Youth - Student List" is supported by documentation that indicates the student was eligible for the designation, such as a FRPM eligibility application under federal nutrition program, an alternative household income data collection form that indicates the student was eligible for the designation, or a direct certification list obtained from the county welfare department, or county office of education that matches enrolled students against those children/households receiving CalFresh (or CalWORKs) benefits.

Condition

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.

Questioned Costs

\$5,912 reduction in supplemental and concentration grants based on audit adjustment to the unduplicated pupil counts after extrapolation of errors.

Audit adjustments to the counts are as follows:

	Reported Under LCFF	Audit Adjustments	Adjusted Counts
Total Enrollment	554	0	554
Free & Reduced Meal Program	36	(13)	23
English Learners (ELAS)	11	0	11
Both FRPM & ELAS	15	0	15
Other Funded (Direct Certifications)	247	0	247
Total	309	(13)	296

DEHESA SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

Context

Supplemental and concentration grant amounts (as part of the LCFF Funding) are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day (first Wednesday in October). The percentage equals:

- 1) Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated Count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).
- 2) Divided by total enrollment in the LEA (EC sections 2574(b)(1) and 42238.02(b)(5)).

All pupil counts are based on Fall 1 certified enrollment reported in the CALPADS as of Census Day.

Effect

Supplemental and Concentration grants were over funded based on the additional students included in the unduplicated pupil counts.

Cause

The District based the information in CalPADS based on who was receiving free and reduced meals, which included students who had not turned in a meal application but were within the grace period to receive free or reduced meals based on a prior year application.

Recommendation

Implement a process to ensure that information reported in CalPADS is based on current year information rather than prior year information.

LEA's Response

The District has implemented a dual review process to verify free and reduced lunch counts that are reported in CalPADS. Information is collected and input by the attendance clerk. Free and Reduced lunch data is then subsequently extracted and sent to the Child Nutrition Coordinator for validation.

DEHESA SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2016

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
<p>Finding 2015-001 Attendance</p> <p>Class rosters for the seventh month of attendance were not being printed and verified on a timely basis. Verification of attendance was in excess of two weeks and up to two months after each weekly attendance period.</p> <p>Implement procedures to ensure all class rosters are printed timely and are being signed, dated, and verified by the teachers within one week after the end of the attendance period.</p>	Implemented	
<p>Finding 2015-002 School Accountability Report Card</p> <p>In review of the school accountability report card for Dehesa Elementary School, we noted the facilities information was not derived from the most recent facilities walkthrough; consequently, the school accountability report card did not disclose the most current information in regards to the school facilities status.</p> <p>Implement a review process to ensure that the facilities information and status disclosed in the school accountability report card is from the most recent facilities walkthrough prior to the publication date.</p>	Implemented	

**DEHESA SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Fiscal Year</u>	<u>Finding Number</u>	<u>Finding and Corrective Action Plan</u>	
2016	001	Finding:	In our review of unduplicated counts of students reported under Form 1.18 Free and Reduced Meal Program (FRMP), a total of thirteen students were incorrectly designated.
		Questioned Costs:	\$5,912 in reduction in supplemental and concentration grants.
		Status:	Complete
		Corrective Action:	The District has established a review procedure to ensure all students have a proper free and reduced application on file in order to be claimed in the counts under the Free and Reduced Meal Program in Form 1.18.
		Completion Date:	September 30, 2016

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Agreement for Legal Services with Lozano Smith

Meeting Date: January 19, 2017

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

Background: Lozano Smith was recommended by G. Wayne Oetken as an expert to assist the District with Developer's Fees in working with Sycuan regarding the TEIR for the proposed hotel project.

Report: Lozano Smith's attorney Harold Freiman has extensive knowledge of Developer fees. Due to this highly specialized field, the firm was recommended to assist the District with Sycuan's notification of their proposed hotel project.

Financial Impact: The fee for services should not exceed \$1,500.00.

Student Impact: There is no student impact.

Recommendation: Administration recommends the Board approve the Agreement for Legal Services between Lozano Smith Attorneys at Law and Dehesa School District.

Agenda Item # IV.B.3



AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is effective January 3, 2017, between the DEHESA SCHOOL DISTRICT ("Client") and the law firm of LOZANO SMITH, LLP ("Attorney") (each a "Party" and collectively the "Parties"). Attorney shall provide legal services as requested by Client on the following terms and conditions:

I. **ENGAGEMENT.** Client hires Attorney as its legal counsel with respect to matters the Client refers to Attorney. Attorney shall provide legal services to represent Client in such matters, keep Client informed of significant developments and respond to Client's inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client agrees to be forthcoming with Attorney, to cooperate with Attorney in protecting Client's interests, to keep Attorney fully informed of developments material to Attorney's representation of client, and to abide by this Agreement. Client is hereby advised of the right to seek independent legal advice regarding this Agreement.

II. **RATES TO BE CHARGED.** Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).

III. **REIMBURSEMENT.** Client agrees to reimburse Attorney for actual and necessary expenses and costs incurred in the course of providing legal services to Client, including but not limited to expert, consultant, mediation and arbitration fees. Attorney shall not be required to advance costs on behalf of Client over the amount of \$1,000 unless otherwise agreed to in writing by Attorney. Typical expenses advanced for Client, without prior authorization, include messenger fees, witness fees, expedited delivery charges, travel expenses, court reporter fees and transcript fees. Client authorizes Attorney to retain experts or consultants to perform services for Client in relation to litigation or Specialized Services.

IV. **MONTHLY INVOICES.** Attorney shall send Client a statement for fees and costs incurred every calendar month (the "Statement"). Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney's Statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.

V. **COMMUNICATIONS BETWEEN ATTORNEY AND CLIENT.** The Parties recognize that all legal advice provided by Attorney is protected by the Attorney-Client and Work Product Privileges. In addition to regular telephone, mail and other common business communication methods, Client hereby authorizes Attorney to use facsimile transmissions, cellular telephone calls and text, unencrypted email, and other electronic transmissions in communicating with

Client. Unless otherwise instructed by Client, any such communications may include confidential information.

VI. **POTENTIAL AND ACTUAL CONFLICTS OF INTEREST.** If Attorney becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Attorney, Attorney will comply with applicable laws and rules of professional conduct.

VII. **INDEPENDENT CONTRACTOR.** Attorney is an independent contractor and not an employee of Client.

VIII. **TERMINATION.**

a. **Termination by Client.** Client may discharge Attorney at any time, with or without cause, by written notice to Attorney.

b. **Termination by Mutual Consent or by Attorney.** Attorney may terminate its services at any time with Client's consent or for good cause. Good cause exists if (a) Client fails to pay Attorney's Statement within sixty (60) calendar days of its date, (b) Client fails to comply with other terms of this Agreement, including Client's duty to cooperate with Attorney in protecting Client's interests, (c) Client has failed to disclose material facts to Attorney or (d) any other circumstance exists that requires termination of this engagement under the ethical rules applicable to Attorney. Additionally, to the extent allowed by law, Attorney may decline to provide services on new matters or may terminate the Agreement without cause upon written notice to Client if Attorney is not then providing any legal services to Client.

c. **Following Termination.** Upon termination by either Party: (i) Client shall promptly pay all unpaid fees and costs for services provided or costs incurred pursuant to this Agreement up to the date of termination; (ii) unless otherwise required by law or agreed to by the Parties, Attorney will provide no legal services following notice of termination; (iii) Client will cooperate with Attorney in facilitating the orderly transfer of any outstanding matters to new counsel, including promptly signing a substitution of counsel form at Attorney's request; and (iv) Client shall, upon request, be provided the Client's file maintained for the Client by Attorney and shall sign acknowledgment of receipt upon delivery of that file. For all Statements received by Client from Attorney prior to the date of termination, Client's failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services as shown in the Statement within thirty (30) calendar days of the date of termination shall be deemed Client's acceptance of and agreement with the Statement. For any billing appearing for the first time on a Statement received by Client from Attorney after the date of termination, failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services within thirty (30) calendar days from receipt of the Statement shall be deemed to signify Client's acceptance of and agreement with the Statement.

IX. MAINTENANCE OF INSURANCE. Attorney agrees that, during the term of this Agreement, Attorney shall maintain liability and errors and omissions insurance.

X. CONSULTANT SERVICES. Attorney works with professional consultants that provide services, including but not limited to investigations, public relations, educational consulting, leadership mentoring and development, financial, budgeting, management auditing, board/superintendent relations, administrator evaluation and best practices, and intergovernmental relations. Attorney does not share its legal fees with such consultants. Attorney may offer these services to Client upon request.

XI. DISPUTE RESOLUTION.

a. Mediation. Except as otherwise set forth in this section, Client and Attorney agree to make a good faith effort to settle any dispute or claim that arises under this Agreement through discussions and negotiations and in compliance with applicable law. In the event of a claim or dispute, either Party may request, in writing to the other Party, to refer the dispute to mediation. This request shall be made within thirty (30) calendar days of the action giving rise to the dispute. Upon receipt of a request for mediation, both Parties shall make a good faith effort to select a mediator and complete the mediation process within sixty (60) calendar days. The mediator's fee shall be shared equally between Client and Attorney. Each Party shall bear its own attorney fees and costs. Whenever possible, any mediator selected shall have expertise in the area of the dispute and any selected mediator must be knowledgeable regarding the mediation process. No person shall serve as mediator in any dispute in which that person has any financial or personal interest in the outcome of the mediation. The mediator's recommendation for settlement, if any, is non-binding on the Parties. Mediation pursuant to this provision shall be private and confidential. Only the Parties and their representatives may attend any mediation session. Other persons may attend only with the written permission of both Parties. All persons who attend any mediation session shall be bound by the confidentiality requirements of California Evidence Code section 1115, et seq., and shall sign an agreement to that effect. Completion of mediation shall be a condition precedent to arbitration, unless the other Party refuses to cooperate in the setting of mediation.

b. Dispute Regarding Fees. Any dispute as to attorney fees and/or costs charged under this Agreement shall to the extent required by law be resolved under the California Mandatory Fee Arbitration Act (Bus. & Prof. Code §§ 6200, et seq.).

c. Binding Arbitration. Except as otherwise set forth in section (b) above, Client and Attorney agree to submit all disputes to final and binding arbitration, either following mediation which fails to resolve all disputes or in lieu of mediation as may be agreed by the Parties in writing. Either Party may make a written request to the other for arbitration. If made in lieu of mediation, the request must be made within sixty (60) calendar days of the action giving rise to the dispute. If the request for arbitration is made following an unsuccessful attempt to mediate the Parties' disputes, the request must be made within ten (10) calendar days of termination of the mediation. The Parties shall

make a good faith attempt to select an arbitrator and complete the arbitration within ninety (90) calendar days. If there is no agreement on an arbitrator, the Parties shall use the Judicial Arbitration and Mediation Service (JAMS). The arbitrator's qualifications must meet the criteria set forth above for a mediator, except, in addition, the arbitrator shall be an attorney unless otherwise agreed by the Parties. The arbitrator's fee shall be shared equally by both Parties. Each Party shall bear its own attorney fees and other costs. The arbitrator shall render a written decision and provide it to both Parties. The arbitrator may award any remedy or relief otherwise available in court and the decision shall set forth the reasons for the award. The arbitrator shall not have any authority to amend or modify this agreement. Any arbitration conducted pursuant to this paragraph shall be governed by California Code of Civil Procedure sections 1281, et seq. By signing this Agreement, Client acknowledges that this agreement to arbitrate results in a waiver of Client's right to a court or jury trial for any fee dispute or malpractice claim. This also means that Client is giving up Client's right to discovery and appeal. If Client later refuses to submit to arbitration after agreeing to do so, Client maybe ordered to arbitrate pursuant to the provisions of California law. Client acknowledges that before signing this Agreement and agreeing to binding arbitration, Client is entitled, and has been given a reasonable opportunity, to seek the advice of independent counsel.

d. Effect of Termination. The terms of this section shall survive the termination of the Agreement.

XII. **ENTIRE AGREEMENT.** This Agreement with its exhibit supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by all Parties hereto.

XIII. **SEVERABILITY.** Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.

XIV. **NON-WAIVER.** None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.

XV. **NO THIRD PARTY RIGHTS.** This Agreement shall not create any rights in, or inure to the benefit of, any third party.

XVI. ASSIGNMENT. The terms of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.

SO AGREED:

DEHESA SCHOOL DISTRICT

LOZANO SMITH, LLP

Nancy Hauer
Superintendent

Date

 January 3, 2017

Karen M. Rezendes
Managing Partner

Date



PROFESSIONAL RATE SCHEDULE
FOR DEHESA SCHOOL DISTRICT
(Effective January 3, 2017)

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate*:

Partner** / Senior Counsel / Of Counsel	\$ 260 - \$ 295 per hour
Associate	\$ 200 - \$ 260 per hour
Paralegal / Law Clerk	\$ 135 - \$ 150 per hour
Consultant	\$ 135 - \$ 195 per hour

* Rates for individual attorneys within each category above vary based upon years of experience. Specific rates for each attorney are available upon request.

** Rates for work performed by Senior Partners with 20 years of experience or more may range from \$300 - \$350 per hour.

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	\$ 0.25 per page
Facsimile	\$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Approve Tentative
Agreement

Meeting Date: January 19, 2017

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

Background:

On December 8, 2016 the District reached a tentative agreement with the Classified School Employees Association (CSEA) to revise the job description and salary range for the position of Child Nutrition Coordinator, and the realignment of reporting structure of employees to supervisors.

The job description for Child Nutrition Coordinator was revised to reflect essential duties of the position. The salary range for this position was adjusted from 8 to 11 to align with positions of similar duties and responsibilities.

Analysis of duties performed by staff lead to a realignment of the reporting structure of staff to appropriate supervisors. Staff will report to appropriate supervisors for a more effective workflow based on areas of responsibility.

Report:

The tentative agreement for CSEA is attached.

Financial Impact:

There is no financial impact to realign the reporting structure. The District cost for the salary range adjustment for Child Nutrition Coordinator is \$1,139.00 plus benefits for 2016-17.

Student Impact:

N/A

Recommendation:

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

Agenda Item #: IV.B.4

TENTATIVE AGREEMENT

By and Between
 DEHESA SCHOOL DISTRICT AND
 CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS
 DEHESA CHAPTER # 663

January 30, 2017

Revisions of Job Descriptions/Salary Ranges – New Supervisors to report to
 CSEA reclassification of Employees

CSEA HOURLY	RANGE		SUPERVISOR		MINIMUM
Classification	OLD	NEW	OLD	NEW	WORK DAYS
Student Care Assistant	1	1	BUS MGR	Prin/SCC	12 month
Receptionist	1	1	Principal	Principal	182
Child Nutrition Assistant	2	2	BUS MGR	Prin/CNC	182
Multitask Worker	2	2	Principal	Principal	182
Instructional Aide	6	5	Principal	Principal	182
Special Ed Instructional Aide	6	5	Principal	Principal	182
Bilingual Instructional Aide	6	5	Principal	Principal	182
Multimedia Center Instructional Aide	6	5	Principal	Principal	182
Student Care Leader	6	5	BUS MGR	Prin/SCC	12 month
Student Care Coordinator	8	7	BUS MGR	Principal	12 month
Clerk Typist	10	9	BUS MGR	Principal	182
Custodian or Groundskeeper	10	9	BUS MGR	Prin/MOL	12 M/182
Secretary	11	10	BUS MGR	Principal	182
Accounts Clerk	0	11		BUS MGR	12 month
Instructional Multimedia Technician	12	11	BUS MGR	Principal	192
Child Nutrition Coordinator	8	11	BUS MGR	Prin/BM	192
School/District Administrative Clerk	12	11	BUS MGR	Principal	12 month
School Bus Driver	13	12	BUS MGR	Prin/TC	185
Instructional Assistant	16	15	Principal	Principal	182
Transportation Coordinator	16	15	BUS MGR	Principal	202
Maintenance/Operations Lead	16	15	BUS MGR	Principal	12 month
TC/SBD Instructor	0	16		Principal	202

Accepted by the Superintendent
 For the District

Accepted by CSEA President
 For the Association

 Nancy Hauer, Superintendent Date

 Jackie Finch, President Date

Accepted by CSEA LRR

 Dan Ortiz, Date

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Approve Tentative
Agreement

Meeting Date: January 19, 2017

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

Background:

Sections 15.1 and 15.2 in the current CSEA agreement include accumulation of vacation time for 10-Month Employees and 12-Month Employees. With the addition of an 11-month employee, the District needs to establish an equivalent 11 month vacation accumulation calculation to provide guidance to CSEA members and management.

Report:

The tentative agreement for CSEA is attached.

Financial Impact:

N/A

Student Impact:

N/A

Recommendation:

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

Agenda Item #: IV.B.5

DEHESA SCHOOL DISTRICT

Position Description

TITLE:	Child Nutrition Coordinator	CLASSIFICATION:	Classified:
DEPARTMENT:	Food Services	WORK YEAR:	8 hours per day/190 days
REPORTS TO:	Business Manager	SALARY:	Group 50-Range 11

GENERAL SUMMARY

- Under the direction of the Business Manager, or designee, the Child Nutrition Coordinator performs a variety of food service activities and has the overall responsibility of the food services program and performs other related duties as required.

PRINCIPAL DUTIES AND RESPONSIBILITIES

- Operates a motor vehicle with lift gate to transport food from vendor to Dehesa School.
- Responsible for seeing that proper and appropriate ingredients are assembled and prepared for serving.
- May occasionally serve or assist in the serving of prepared food.
- Orders all food service supplies and snacks.
- 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.
- Approve and maintain free/reduced meal applications under the direction of the Business Manager.
- Perform the verification process related to the applications.
- Participate in State audit to justify application process and child nutrition compliance.
- Preparing for administrative review.
- Responsible for ensuring meals qualify for State and Federal reimbursement.
- Completion of all annual reports.
- Prepares monthly reimbursement claims for the state.
- Responsible for cleanliness and order of kitchen and storeroom.
- Cooking & preparing meals.
- Prepares menu production records.
- Provides routine tasks in preparing salads, fruits and vegetables.
- Serves breakfast and lunch daily.
- Washes dishes and other food service equipment.
- Creates Breakfast and Lunch Menus.
- Preparing notification of Child Nutrition balances for parents.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

- Experience and knowledge of cash collection and record keeping procedures.
- Make change quickly and accurately when collecting meal monies.
- 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.
- Must maintain accurate records and accept monies and categorically claimed meals.

- Recognizes scope of authority.
- Work independently, and/or in cooperation with others following established procedures with minimal supervision.
- Skill in working with the public and school community.
- Professional demeanor that establishes a desirable example for children.
- Knowledge of all United States Department of Agriculture and Federal guidelines for National School Lunch Program and State Breakfast Program.
- Knowledge of Health Department compliance.

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 pounds.
- The employee is occasionally required to reach with hands and arms; climb or balance; stoop; kneel; and crouch.
- School kitchen environment: may be subject to a rigorous work schedule; may be exposed to extreme hot and cold temperatures; exposure to loud noises.
- Moderate stress level.
- Primarily indoor cafeteria environment.

CONTACTS

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

OCCUPATIONAL CERTIFICATES/LICENSES

- Possession of a Valid California Driver's License.
- High School diploma or equivalent.
- First Aid and CPR certification.
- Food Service Manager's card issued by the County Department of Health.

TENTATIVE AGREEMENT

2016-2017

By and Between

DEHESA SCHOOL DISTRICT

AND

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS

DEHESA CHAPTER # 663

11month Employees will be added to ARTICLE 15.2

ARTICLE 15: VACATIONS

15.1 **Eligibility:** All members of the bargaining unit shall earn paid vacation time under this article. Vacation benefits are earned on a fiscal year basis: July 1 - June 30.

15.2 **Accumulation:** Vacation time shall be earned and accumulated on a monthly basis in accordance with the following schedules:

12 Month Employees		11 Month Employees		10 Month Employees	
<u>Years</u>	<u>Days</u>	<u>Years</u>	<u>Days</u>	<u>Years</u>	<u>Days</u>
1-5	12	1-5	11	1-5	10
6 -10	15	6-10	13.5	6-10	12.5
11-15	18	11-15	16.5	11-15	15
16+	21	16+	19.5	16+	17.5

(Vacation time is calculated in hours)

Accepted by the Superintendent
For the District

Accepted by CSEA President
For the Association

Nancy Hauer, Superintendent Date

Jackie Finch, President Date

Accepted by CSEA LRR

Dan Ortiz, LRR Date

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Annual Resolutions
Designating Agents for
2016-2017

Meeting Date: January 19, 2017

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

Background:

Due to a staff change in the Business Manager position, Resolutions passed at the May 10, 2016 meeting date must be revised. Resolutions 1 through 3 must be approved in order to designate district agents to sign documents for the 2016-17 school year.

Report:

1. The Board will consider Resolution Designating Authorized Agent to Receive Mail and Pick Up Warrants at the County Office of Education
2. The Board will consider the Payment Order Resolution
3. The Board will consider Resolution Designating Authorized Agent to Sign School Orders

Financial Impact:

None

Student Impact:

N/A

Recommendation:

Administration recommends approval of the annual resolutions.

Agenda Item #:IV.B.6-8

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Speakers Agreement with
TurnAround Schools

Meeting Date: January 19, 2017

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

Background: Fran Hjalmarson is a counselor at Los Penn, the original NEU School. She is responsible for significant increased student achievement through social emotional strategies and connections through relationships and behavioral expectations.

Report: Her professional development Candid Collaborations focuses on building relationships between staff and students. She emphasizes professional language and strategies to collaborate effectively. She reinforces the importance of building a positive culture of effective collaboration. She is a No Excuses Partner and speaks professionally throughout the country.

Financial Impact: The cost for her presentation is \$1,800.00.

Student Impact: Building relationships with students will increase achievement and promote effective collaboration, ultimately improving communication skills school-wide.

Recommendation: Administration recommends the Board approve the Speakers Agreement with TurnAround Schools.

Agenda Item #: IV.B.9

SPEAKERS' AGREEMENT

This consulting agreement is entered into as of December 11, 2016, by and between Dehesa School and TurnAround Schools. The start and end time of each date of service listed below will be determined jointly by the speaker and the district/school in charge of contracting with TurnAround Schools. No audio or videotaping of any associate may take place without the express written consent of TurnAround Schools.

Speaker: Fran Hjalmarson

District Contact: Tamara Ripke, Principal
tamara.ripke@dehesasd.net
[619-444-2161](tel:619-444-2161)



Date of Consulting: February 16, 2017

Location/Time: Dehesa School – 8:00 am – 11:30 pm

Other: Dehesa School will provide LCD projector, projection screen, audio speakers compatible with computer, and a microphone for the presenter. Additionally, Dehesa School will provide handouts for all those in attendance. Fran Hjalmarson will send .pdf files containing handouts prior to the presentation.

Compensation: Dehesa School agrees to pay in full the flat rate of \$1800 within 30 days of the date(s) of consulting, unless written cancellation is received forty-five days prior to the date(s) of consulting set forth above. All payments are to be made directly to TurnAround Schools - Tax ID # 27-2083623.

Agreed:

A handwritten signature in black ink, appearing to read 'Dan Lopez'.

Dan Lopez Ed.D. - President
TurnAround Schools

Date: 12/11/16

A handwritten signature in blue ink, appearing to read 'Tamara Ripke'.

Tamara Ripke, Principal

Date: 1/10/16

Please sign and date this agreement and return it to: TurnAround Schools, 700 Kimbro Avenue, Argyle TX 76226 or fax to 760.494.4792

DEHESA SCHOOL DISTRICT

To: Members of the Board and
Supt. Nancy Hauer

From: Anna Buxbaum

Subject: Approve Agreement For
Cell Phone Stipends

Meeting Date: January 19, 2017

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

Background:

The Governing Board has determined that cellular phones and other mobile communications devices are an efficient and important method of conducting District business and can help ensure the safety and security of staff, students, and others, as well as helping protect District property. Employees who are not provided an allowance or District-owned mobile communications devices may be provided a stipend.

Report:

The Superintendent or designee shall determine if an employee requires a cell phone or other mobile communications device for the efficient performance of his/her job responsibilities. Factors that will be considered include, but are not limited to, whether the employee's job responsibilities require:

1. An ability to communicate frequently, and access to a District telephone is not readily available.
2. An ability to communicate immediately to ensure the safety of District staff and students, or the security of District property.
3. An ability to be accessible due to frequent travel or work outside of the office, or after normal business hours.

Employees will agree to a terms of use agreement if it is determined that they will receive a stipend for their use of cell phone/mobile communications.

Financial Impact:

The cost per year to the District for stipends from January through June, 2017 is \$ 1,680.00. Employees are responsible for all costs of personally owned devices and service agreements.

Student Impact:

The safety of students is always our number one concern.

Recommendation:

Administration recommends approval of cell phone stipends. Attached are the agreements between staff and the District.

Agenda Item #:IV.B.10

**DEHESA SCHOOL DISTRICT
PAYROLL STIPEND FORM
FOR BUSINESS USE OF PERSONAL CELLULAR PHONE**

I am requesting a payroll stipend from the Dehesa School District to compensate for business-related costs incurred when using my personal cellular phone for district business. I understand that this stipend will be included in my monthly payroll warrant and will be taxable income in order to be in compliance with IRS regulations. It is my responsibility to notify payroll by the 1st of the month to initiate a stipend or stop the stipend for the following month in the event I decide to no longer use my personal cellular phone for business purposes.

Additionally, I agree to comply with the District's Acceptable Use Policy and all federal and state laws regarding cellular phone usage while conducting District business. Approval will be determined based on the job duties as they relate to cell phone use and access.

Recipients of a cell phone stipend have the following responsibilities:

- Maintain cell phone charged and on for use at all time while on duty.
- Purchase or maintain cellular phone service and equipment and assume responsibility for vendor terms and conditions. The employee is responsible for plan choices, calling areas, service features, terminations clauses, and paying all charges associated with the cellular service and device. This includes all charges associated with the cellular service and device, including accessories and lost, damaged or stolen equipment.
- Select a service provider, plan, and features that meet the requirements of the job and the level of service that the stipend is intended to cover; and ensure the carrier selected has service in required usage areas, such as at home, within District boundaries, or as required by the District.
- Maintain an active service contract for the duration of the stipend.
- Promptly report any cell phone number or plan changes, as well as a stolen or missing phone.

Employee Signature _____ Date _____

Position: _____ Department: _____

Approval Signature: _____

Date _____

Submit Original Form to the Business Manager

DEHESA SCHOOL DISTRICT EQUIPMENT ALLOWANCE FORM

Cell Phone Stipend for Use of Personal Cellular Phone Equipment

I choose to receive an equipment stipend. By providing my cellular phone number on this form, I agree to allow Dehesa School District to make available my cellular phone number to appropriate Dehesa School District supervisors, staff and clients to contact me for business purposes as needed. However, my land line will remain as my primary public contact number. I am responsible for connectivity, technical support, payment for phone, phone service, and any applicable accessories. **The Payroll Stipend Form on the back of this page is to be completed.**

Employee Name: _____ Employee ID # _____

My cellular phone number is (____) _____-_____ and I give permission to Dehesa School District to publish this number for district internal use.

- Stipend Amount: \$ 40.00 monthly
- Effective Term of Agreement: 01/01/2017 – 06/30/2017

Employee Signature Date

Approval Signature Date

DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: Personnel
Recommendations

Meeting Date: January 19, 2017

- 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 temporary .64FTE Middle School Teacher effective 1/3/17-6/15/17.

Classified:

2. Approval of the Business Manager's contract as part of the Senior Management Team.

Agenda Item #:IV.E.1-2

DEHESA

SCHOOL DISTRICT

SPECIAL GOVERNING BOARD MEETING

December 21, 2016

Amended Minutes

- I-III Call To Order:** President Cindy White called the meeting to order at 6:30 am and a quorum was established with Board members being present; Cindy White, Mark Zacovick, Karl Becker, and Christina Becker. Derek Voth was absent. Also in attendance was Superintendent Nancy Hauer. Board trustee Karl Becker led all in the Pledge of Allegiance. Karl Becker made a motion to approve the agenda, seconded by Mark Zacovic. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Mark Zacovic

Nays: None

Absent: Derek Voth

Abstain: None

IV. Action Items:

- A. 1.** Trustee Karl Becker made a motion to approve the Superintendent's recommendation to hire Anna Buxbaum as the Business Manager, effective January 4, 2016. Ms. Buxbaum's contract will be ratified at the next meeting. It was seconded by Trustee Christina Becker. Discussion and clarification. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Mark Zacovic

Nays: None

Absent: Derek Voth

Abstain: None

- 2.** A motion was made by Karl Becker and seconded by Christina Becker to approve the Superintendent's recommendation to hire Deborah Cagney as the Confidential Administrative Secretary, effective January 3, 2017. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Mark Zacovic

Nays: None

Absent: Derek Voth

Abstain: None

- V. Next Meeting:** A Special Board Meeting is scheduled for Saturday, January 7 from 8:30-12:00 pm. The next Regular Board Meeting is set for January 19, 2017 with

Dehesa School District

Board of Trustee Special Meeting Minutes

December 21, 2016

closed session at 6:00 pm followed by open session at 7:00 pm.

- VI. **Adjournment:** The meeting was adjourned at 6:53 am. Trustee Karl Becker left and the remaining Board members went into closed session at 6:54 am. Closed session ended at 7:10 am and the Board reconvened into open session. President White stated no action was taken in closed session. The meeting was adjourned at 7:11am.

Respectfully submitted by:


Deborah Cagney
Administrative Secretary

Approved by:


Christina Becker
Clerk of the Board

DEHESA

SCHOOL DISTRICT

REGULAR GOVERNING BOARD MEETING

December 8, 2016

Amended Minutes

- I. **Call To Order:** President Cindy White called the meeting to order at 6:00 pm and the Board convened into Closed session.
- II. **Closed Session**
- III. **Public Meeting:** The Board reconvened at 7:08 pm and President White called the meeting to order and stated no action was taken in closed session. A quorum was established with members being present: Cindy White, Christina Becker, Karl Becker and Derek Voth. Cindy White led all in the Pledge of Allegiance. Trustee Karl Becker made a motion to approve the agenda, seconded by Derek Voth. Board approved the agenda as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker and Derek Voth.
Nays: None
Absent: None
Abstain: None
- IV. **Annual Board Reorganization**
 - A. Cindy White handed the gavel over to Superintendent Hauer. Superintendent Hauer swore in the new Board members, Derek Voth and Mark Zacovic. She then called for the nomination of President. Karl Becker nominated Cindy White as President and it was seconded by Christina Becker. No other nominations were given. Vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic
Nays: None
Absent: None
Abstain: None

Superintendent Hauer handed the gavel over to elected President, Cindy White. President White called for nominations for Vice President. Derek Voth nominated Karl Becker and it was seconded by Cindy White. No other nominations were received. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic

Nays: None

Absent: None

Abstain: None

President White asked for nominations for Clerk of the Board. Derek Voth nominated Christina Becker for Clerk of the Board and it was seconded by Karl Becker. No other nominations were received. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

- B. Regular Meeting Dates 2017:** Christina Becker made a motion to approve the proposed meeting dates for the 2017 calendar year. Motion was seconded by Derek Voth. Discussion and decision to change the Closed Session time to 6:00pm and Open Session at 7:00. Motion amended and seconded by same trustees to include this correction. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

V. Action Items:

- A. Public Hearing for Diego Hills Charter School:** President White opened the Public Hearing at 7:12 for the Request for Waiver for Diego Hills and asked for comments from the public. Kevin Ogden, Vice President of Educational Programs, of Diego Hills thanked the Board for the support of their Charter. He also thanked Transportation Director, Jackie Finch, who has transported many of Diego Hills Charter students to various activities. He asked the Board to support the request for the waiver the charter school was making to the State Board of Education. CSEA President Jackie Finch stated that Chapter 663 supports the waiver request. She stated the Diego Hills Charter fills a void not met by the regular schools and helps the students succeed by meeting their diverse learning styles. Mynor Pinillos, Middle School teacher at Dehesa, asked to speak on behalf of the DTA. He said that the DTA also supports the Charters schools and the good work they are doing. No other comments were made. President White closed the Public Hearing at 7:17 pm.

B. New Business:

- 1. President White asked for a motion to be made to direct Superintendent Hauer to work with legal counsel to submit a Request for Waiver for Diego Hills Charter School to the State Board of Education. A motion was made by Derek Voth, seconded by Karl Becker and vote was as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic.
Nays: None
Absent: None
Abstain: None**
- C. Public Hearing for Dehesa Charter:** President White opened the Public Hearing for the request for a waiver from Dehesa Charter to the State Board of Education at 7:19 and asked for public comment. Celia Ewing from Dehesa Charter School addressed the Board. She said at her school they took a survey and polled the students as to why they chose their charter and if the charter closed how many would go to the school within their geographic boundaries. Most use the resource center. Only 7 of the 161 would return to the school in their boundaries. Jackie Finch spoke on behalf of CSEA. She said they support Dehesa Charter and their request for a waiver. They offer creative approaches to learning and help each student find their true learning style. This helps the students become more successful. Mynor Pinillos spoke on behalf of DTA and said they also give their full support. No other comments were received. The President closed the public hearing at 7:22.
- D. New Business**

 - 1. President White asked for a motion to direct Mrs. Hauer to work with legal counsel to submit a request for waiver for Dehesa Charter to the State Board of Education. A motion was made by Mark Zacovic and seconded by Karl Becker. Vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic.
Nays: None
Absent: None
Abstain: None**
- E. Public Hearing for Community Montessori:** President White opened the Public Hearing for Community Montessori and their request for a waiver to the State Board of Education at 7:30 pm and asked for public comment. Roland Yung thanked the Dehesa School board for their support of their charter. She said their charter supports over 60 students that receive Special Education services And that 20 that receive EL support. Their charter promotes Global Awareness and they do many fund raising events. They also raise chickens and have a small orchard. Only 15 of their students live within the boundaries of the school. Jackie Finch, President of CSEA said that Union 663 fully supports the charter and their request for a waiver. The charter's creative approach to learning leads to

more success for the students and they gain self-confidence and self-esteem. Mynor Pinillos said that DTA fully supports the charter and their request for a waiver as well. No further comments were received and the hearing was closed at 7:35.

F. New Business

1. President White asked for a motion to direct Superintendent Hauer to work with legal counsel to submit a request for a waiver for Community Montessori Charter. A motion was made by Derek Voth and seconded by Mark Zacovic.

Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic.

Nays: None

Absent: None

Abstain: None

- G. Public Hearing for Heights Charter:** President White opened the Public Hearing for The Heights Charter and their request for a waiver to the State Board of Education at 7:36 and asked for public comments. Diana Whyte, Director of the Heights Charter spoke to the Board and thanked them for their support. She shared some history of the charter including never advertising and starting with 62 students. They now have 229 with some coming from as far away as Boulevard. They provide a niche for parents that want a different alternative venue and have waiting lists at every grade level. Some of their students are totally home schooled and some come into the school a few days per week. On their CAASPP scores for the previous year they scored a 9 out of 10 when compared to similar schools as theirs. CSEA President, Jacki Finch shared that her union totally supports the charter. Mynor Pinillos shared that DTA also supports the charter school. No further comments received. President White closed the Public Hearing at 7:40.

H. New Business:

1. President White asked for a motion to direct Superintendent Hauer to work with legal counsel to submit a request for a waiver for The Heights Charter School to the State Board of Education. Motion made by Derek Voth and seconded by Karl Becker. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth and Mark Zacovic.

Nays: None

Absent: None

Abstain: None

VI. Requests to Address the Board

A.1 Parents Club: No report

A.2. Dehesa Teachers Association – No report

A.3. CSEA – CSEA President, Jackie Finch asked the Board if she could meet with them in closed session at their next meeting to discuss some negotiation items. She also shared, as the Transportation Director that the new van that was ordered is finally ready to be delivered. It is up in Sacramento and our school hopes to have it soon. She also thanked Lori Wigg, current Business Manager who is leaving our District and said that she would be missed.

A.4 – A.9 Charter School Updates: Superintendent Hauer updated the Board on the other Charter Schools that did not speak this evening. Methods enrollment is 130 and their summer recruitment is in full swing. Valiant Academy has an enrollment of 45 (up 15 students). They are integrating a new learning management system. Inspire continues to grow and currently has 3,000 enrolled.

A.10 Citizen Input – None

B. Board Input: Trustee Christina Becker asked how we could get help with our waivers at the legislative. Superintendent Hauer shared that she had been in contact with Senator Joel Anderson and was setting up a time to meet with him prior to him going into legislative session.

VII. Routine Action Items: Karl Becker made a motion to approve the Routine Action items, seconded by Derek Voth. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

VII. A. Correspondence: None

B.1 Budget Report: Business Manager said she would save her report for when she gives the first Interim report.

B.2 Principal's Report: Superintendent shared the Principal's report with the Board. A few highlights were that all staff just had an ALICE Training refresher. Administration just interviewed and hired an EAK teacher, based on approval at the Board meeting tonight. Parents' club hosted a "Parents' Night Out" with a movie, pizza and popcorn. She and two other teachers spent time observing NGSS at a school in Chula Vista to be able to develop and implement lessons here. Teachers are discussing an upcoming Parent University Night and they will be sending home a survey to determine parent interests. A 6th grade camp meeting is scheduled for next week. The staff is considering a caroling event at Parkway Plaza to increase awareness of our school; information will be going home to parents. Dehesa Discovery Day is set for 12/16/16 and the students will be making kaleidoscopes. The first trimester awards assembly was held last Friday and Perfect Attendance Awards were given to Staff members, as well as students that held perfect attendance.

B.3 Enrollment: At 151, just registered a new 8th grader so makes it 152. Discussion by Board members over the concern of losing students, especially ones that live in our

district. Board would like a questionnaire or phone call made to the parent of these students to determine their reason for leaving and would like that information shared with the Board. Trustee Becker suggested a short survey and phone call by the Principal asking how we can improve.

B.4 Prop 39 Energy Update: Trustee Christina Becker met with Steve Kapp of SDCOE and they walked the campus and checked out the roofs. She supports the plan presented tonight and they agreed they just want to do reflective roofing above the kitchen and MPR room and the roof of the building up on the hill. A motion was made by Christina Becker and seconded by Karl Becker to approve the Prop 30 Energy Plan as presented tonight. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

C. Discussion: Board discussed the lighting of the school at night and the pros and cons of same. Also discussed the possible use of a timer and having it go off at a certain time at night. Question from Trustee Mark Zacovic wondering if the Sheriff would have a recommendation as to what they advise for the lighting of public schools at night. Board directed Superintendent to speak with Maintenance Director to see about a possible timer.

IX. Action Items

A. Old Business: None

B. New Business:

1. **Tentative Agreement between Dehesa School District and CSEA #663.** A motion was made by Christina Becker to approve the agreement and seconded by Karl Becker. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, and Mark Zacovic

Nays: None

Absent: None

Abstain: None

2. **Agreement for Services with G.Wayne Oetken & Associate:** A motion was made by Karl Becker and seconded by Derek Voth to approve the agreement. Discussion by Board members and concern that the Agreement should have a cap of a certain amount and could it just be a Purchase Order. Per Business Manager, the county would prefer to have an agreement although if it is under \$5,000.00 it could be a purchase order. Karl Becker amended the motion to approve the contract for an amount not to exceed \$3,000 and the amended motion was seconded by Derek Voth. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

- 3 Agreement for Services with William Fischbeck, Attorney:** A motion was made by Derek Voth and seconded by Karl Becker to approve the agreement. Discussion regarding how much work we anticipate him needing to do for us and the expense of same. Motion amended by Derek Voth and seconded by Karl Becker to approve the agreement for not to exceed \$5,000.00. Vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic.
Nays: None
Absent: None
Abstain: None
- 4. Revision to Community Montessori and Dehesa Charter:** Motion made by Karl Becker to approve the revision and seconded by Derek Voth. Superintendent explained that it was a minor change made to make them compliant with ACLU regarding English Language Learners. Discussion and vote as follows:
Ayes: Cynthia White, Karl Becker Christina Becker, Derek Voth, and Mark Zacovic
Nays: None
Absent: None
Abstain: None
- 5. Payroll Consultant Contract:** Motion made by Karl Becker and seconded by Derek Voth to approve the Consultant Contract for our payroll person Vickie Frazier. Discussion and vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic
Nays: None
Abstain: None
Absent: None
- 6. First Interim Report:** Business Manager, Lori Wigg, shared the First Interim Report with the Board via a Power Point presentation. She said all the salaries had been updated as well as the new benefit amounts and the benefits had been converted to a 10 month premium so no payments will need to be made during the summer. She cautioned the Board that the budget is based on Inspire meeting their projected income and also based on the assumption that the Waivers get approved. She answered questions that the Board had. Ms. Wigg thanked the Board for the time she has worked at Dehesa and said the staff have been wonderful. Motion made by Karl Becker and seconded by Christina Becker to approve the First Interim Report as submitted. Vote as follows:
Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None
Abstain: None
Absent: None

- C. Negotiations: None**
- D. Board Policies: None**
- E. Personnel:**

1 and 2. Motion made by Derek Voth and seconded by Karl Becker to accept the resignation/retirement of the Confidential Secretary effective 12/31/16 and the resignation of the Business Manager effective 12/9/16. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Abstain: None

Absent: None

3 and 4. Motion made by Derek Voth and seconded by Karl Becker to accept the resignation of a certificated employee effective 11/10/16 and to hire a temporary EAK teacher effective 12/28/16 through 6/15/16. Discussion and vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

5. Motion made by Mark Zacovic and seconded by Karl Becker to hire a temporary Instructional Assistant effective 12/12/16 through 2/24/17. Vote as follows:

Ayes: Cynthia White, Karl Becker, Christina Becker, Derek Voth, Mark Zacovic

Nays: None

Absent: None

Abstain: None

X. Advance Planning:

- A. Next Meeting:** A special Board workshop is scheduled for January 7 from 8:30-12:00. The next regular Board meeting will be held on January 19, 2017. Closed session will be at 6:00p.m. followed by open session at 7:00 pm.
- B. Agenda Items –** per request of Board members.
- C. Future Meeting Dates:** Scheduled for February 23, 2017.


XI. Adjournment: Meeting was adjourned at 8:45 p.m.

Dehesa School District
Governing Board Meeting
December 8, 2016

Respectfully submitted and approved by:



Deborah Cagney
Administrative Secretary



Christina Becker
Clerk of the Board

Small School District Conference Expenses:

Flights total of \$191.00

Hotel Sharing with Mtn Empire Superintendent. Each district will pay for 1 night

Total: \$216.70. Dehesa's portion \$108.35

Conference: \$475.00 (since we missed the deadline for the early bird.)

I will pay for my meals that are not included in the conference.

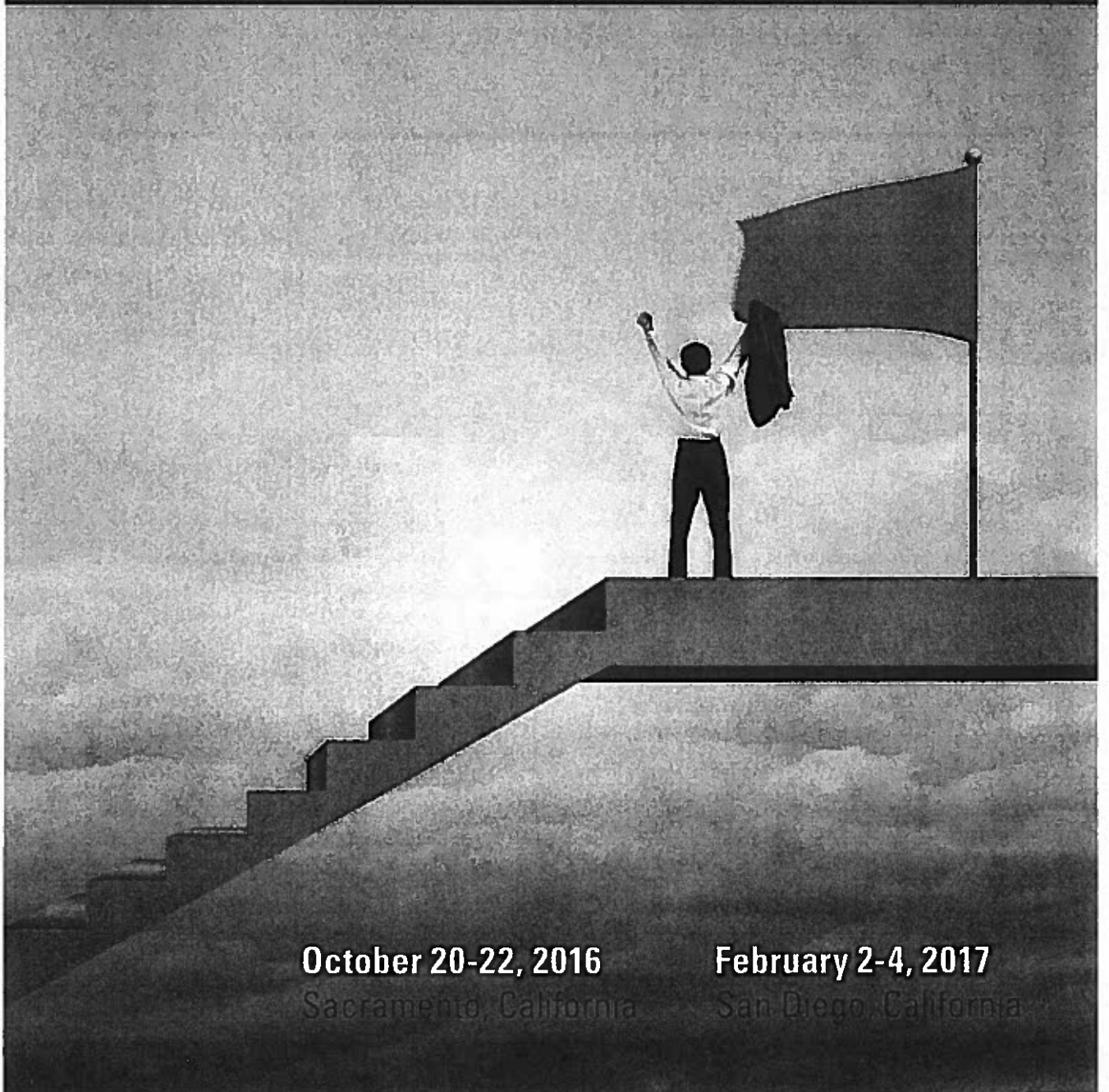
Total: \$774.35

 CASBO

CBO Boot Camp

2016-17

*For New and Aspiring Chief Business
Officials and Superintendents*



October 20-22, 2016

Sacramento, California

February 2-4, 2017

San Diego, California

Registration Information

Registration Fees

Registration includes a course handout; continental breakfast and coffee each morning; and lunch and refreshments each afternoon. Hotel reservations must be made separately.

Sacramento Session:

~~For Career Accelerator, Distinguished Access and Executive Access Members~~

~~If registered on or before October 10, 2016: ~~\$580~~; if registered after October 10, 2016: ~~\$610~~~~

~~For Aspiring Access Members, Organizational Members, and Non-Members, all registrations: ~~\$870~~~~

San Diego Session:

~~For Career Accelerator, Distinguished Access and Executive Access Members~~

~~If registered on or before January 20, 2017: ~~\$580~~; if registered after January 20, 2017: ~~\$610~~~~

~~For Aspiring Access, Organizational Members, and Non-Members, all registrations: ~~\$870~~~~

Online Registration

Registering for CBO Boot Camp is all electronic, fast and easy! Visit casbo.org > Learn > CBO Programs > CBO Boot Camp to register for either session. If you need assistance, please contact us at PD@casbo.org and we'll be happy to help!

Registration Deadlines

Sacramento Session: **October 10, 2016** | San Diego Session: **January 20, 2017**

Cancellation Policy

Cancellation requests must be in writing. You may fax your cancellation request to (916) 447-8990 or mail it to CASBO: 1001 K Street, 5th Floor, Sacramento, CA 95814. CASBO will charge a \$80 fee for refunds requested on or before October 10, 2016 (Sacramento session), or January 20, 2017 (San Diego session). **NO REFUNDS WILL BE GIVEN FOR REQUESTS RECEIVED AFTER OCTOBER 10, 2016 (Sacramento session), or JANUARY 20, 2017 (San Diego session).** No-shows and cancellations made on any day of the Boot Camp events will not be refunded.

Hotel Information

Hotel Reservations

Sacramento Session:

Embassy Suites Riverfront Promenade, 100 Capitol Mall, Sacramento, CA 95814, (916) 326-5000

If you require hotel accommodations, contact the hotel directly and ask for the CASBO CBO Boot Camp discount room rate of \$184 per night (single or double bed). You may also reserve your room online at: <http://bit.ly/BC2016SacEmbassy>. The discount room rate deadline is **September 27, 2016**, or until the group block is sold out, whichever comes first.

San Diego Session:

The Westin San Diego Gaslamp Quarter, 910 Broadway Circle, San Diego, CA 92101, (619) 239-2200

If you require hotel accommodations, contact the hotel directly and ask for the CASBO CBO Boot Camp discount room rate of \$199 per night. You may also reserve your room online at: <http://bit.ly/BC2017SDWestin>. The discount room rate deadline is **January 11, 2017**, or until the group block is sold out, whichever comes first.

Hotel Arrival

When you arrive at the hotel, please check the function board for the name of the meeting room assigned to CASBO and sign in with the registrar before the event begins. Registration opens at 10:30 a.m. on Thursday for both the Sacramento and San Diego sessions.

Day 2

7:00 a.m.

Continental Breakfast

8:00 a.m. - 8:15 a.m.

Welcome Back!

8:15 a.m. - 9:35 a.m.

How Risky is Risk Management?

Managing risk is an area in which CBOs and superintendents require expertise. This session will cover property and liability issues, health and welfare benefits, and workers' compensation.

Presenter

John Stephens, Senior Vice President, Keenan & Associates

9:35 a.m. - 10:25 a.m.

Effective Budget Presentations

With ongoing cuts to education, school business leaders must know what to share with their boards, senior staff and the community – and how to most effectively share the data. This session will share best practices for budget presentations and show you how to use graphics to make your point.

Presenter

Renee Hendrick, Associate Superintendent, Administrative Services, Orange County DOE

10:25 a.m. - 10:40 a.m.

Refreshment Break

10:40 a.m. - 12:30 p.m.

Purchasing, Food Services

In the arenas of purchasing and food services, there are horror stories – and successes – about which CBOs must be aware. In this session, you'll hear these tales and learn about mandates and restrictions that affect these disciplines, what problems to anticipate, and how to handle contracting issues.

Presenters

Michelle Drake, Director, Food & Nutrition Services, Elk Grove USD

Guiselle Carreon, Commercial Warrants & A/P Manager, San Diego COE (Sacramento Session)

Ruth Ann Hall, Director, Purchasing Services, Twin Rivers USD (San Diego Session)

12:30 p.m. - 1:45 p.m.

Buffet Lunch With Speaker: Critical Legislative Issues Facing Education Leaders

Being a CBO is both rewarding and challenging. To do it well, you need to be aware of the current legislative priorities and policies, as well as the importance of your role at the state and local levels. This session will address those issues, as well as the dwindling numbers of qualified employees the school industry is facing.

Presenter

Sara Bachez, Assistant Executive Director, Governmental Relations, CASBO

Day 3

7:00 a.m.

Continental Breakfast

7:30 a.m. - 8:00 a.m.

Welcome Back! / Update on Certifications

8:00 a.m. - 9:10 a.m.

Spending the Money

Spending the money you have requires planning, forecasting and internal controls. This session will train you in those key financial skills and also will provide you with an overview of accounting structures for local, state, federal and governmental systems.

Presenters

Dusty Nevatt, Partner, Vavrinek, Trine, Day & Co., LLP (Sacramento Session)

Scott Gustafsson, CPA, CFE, Audit Manager, Vavrinek, Trine, Day & Co., LLP (San Diego Session)

9:10 a.m. - 10:00 a.m.

Personnel / Human Resources

Hiring — and then keeping — good people, developing effective people skills, and meeting clients' needs through personnel management are the key topics for this informative overview in the personnel and human resources disciplines.

Presenter

Suzanne Speck, Vice President, School Services of California, Inc.

10:00 a.m. - 10:20 a.m.

Refreshment Break

10:20 a.m. - 11:10 a.m.

Overview of Finance

When it comes to school financing, there is a lot of history and many potential changes on the horizon. In this session, you'll learn about court cases that shaped state finance, what to anticipate in the future and how to maximize funds to support programs and initiatives.

Presenter

Kevin Gordon, President and Partner, Capitol Advisors Group, LLC

11:10 a.m. - 12:30 p.m.

Lunch Buffet With Speaker: The CBO and Collective Bargaining

CBOs play a key role in the negotiating process. In this in-depth session, you'll learn the importance of that role, what types of negotiations require CBO involvement and the importance of finding ways to balance the conflicting demands of stakeholders.

Presenters

John Gray, President, School Services of California, Inc.

Chuck King, Consultant, Negotiations & Organizational Development Department, California Teachers Association



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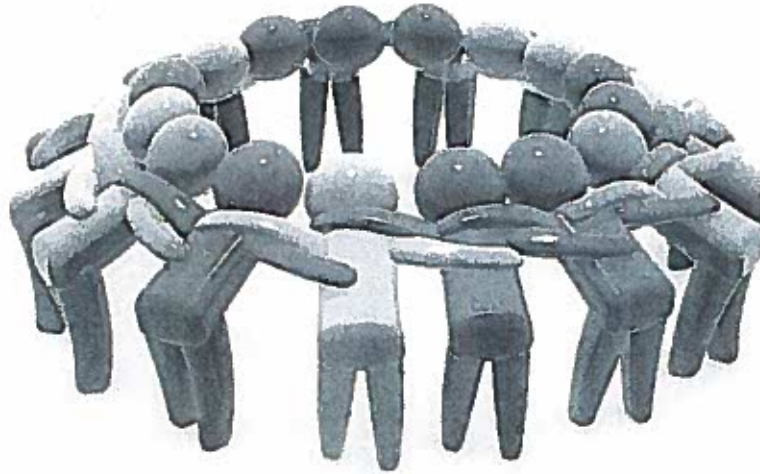
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ID: 30525933
Anna Buxbaum
Business Manager
4612 Dehesa Rd
El Cajon, CA 92019-2922

Receipt #	339541
Receipt Date	01/10/2017
Total	580.00

Item	Description	Unit Cost	Quantity	Price
EVENT 1390	2017 CBO Boot Camp - San Diego Print Confirmation Add to Calendar			580.00
Ship To: Anna Buxbaum Business Manager 4612 Dehesa Rd El Cajon, CA 92019-2922 (ID: 30525933)				
			Subtotal	580.00
			Shipping	0.00
			Sales Tax	0.00
			Balance Due	580.00

Register now for the Annual CBO Forum: January 26th - January 27th, 2017



Guest Speakers include:

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

Joel Montero, Fiscal Crisis Management Assistance Team
Chief Executive Officer

Haney Hong, San Diego County Taxpayers Association
President and Chief Executive Officer

John Gray, School Services of California, Inc.
President

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 starts at 8:30 am. Workshop begins at 9:00 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 14, 2016**. 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 Dehesa School District
Participant's Name School District
(619) 444-2161 office
(619) 990 8176 cell anna.buxbaum@dehesasd.net
Phone number (include area code) Email address

CBO Forum Agenda January 26-27, 2017

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

Thursday, January 26, 2017 in the Sun Room:

- 8:30 a.m. – 9:30 a.m. *Breakfast & Lora Duzyk - welcome*
- 9:30 a.m. – 10:30 a.m. *CBO Meeting*
- 10:30 a.m. – 10:45 a.m. *Break*
- 10:45 a.m. – 12:00 p.m. *New LCAP Template – Things to Know
Andi Loree – Business Services Consultant* ★
- 12:00 p.m. – 1:00 p.m. *Lunch in the Fireside Room*
- 1:00 p.m. – 3:30 p.m. *School Bonds – What Happens Before and After a
Bond is Passed?
Presenter – Haney Hong, San Diego County Taxpayers
Association, President and Chief Executive Officer*
- 5:00 p.m. – 6:00 p.m. *Evening Event*
- 6:00 p.m. – 7:00 p.m. *Dinner – Fireside Room*

Friday, January 27, 2016 in the Sun Room:

- 8:30 a.m. – 9:30 a.m. *Breakfast*
- 9:30 a.m. – 11:30 a.m. *Negotiation Strategies in the LCFF Environment
Presenter – John Gray, President, SSC*
- 11:30 a.m. - 12:30 p.m. *Lunch in Fireside Room*
- 12:30 p.m. – 3:00 p.m. *FCMAT/SSC discussion with Joel Montero & Ron
Bennett*



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Interim Superintendent of Schools Edward Velasquez

December 13, 2016

Mr. Derek W. Voth
Governing Board Member
Dehesa School District
4612 Dehesa Road
El Cajon, CA 92019-2922

Dear Mr. Voth:

We are pleased to notify you that as a nominee for the governing board of the Dehesa School District, you shall be seated on the board for the term expiring December 4, 2020. We extend our hearty congratulations and thank you for your willingness to work on behalf of the students in your district.

No governing board member election was required to be held on November 8, 2016, in the Dehesa School District because only one person was nominated for each position to be filled at that election. Pursuant to Education Code section 5328, when a district election is not held, the qualified person is seated as if elected.

As a member of the governing board, you share with your fellow board members much of the responsibility for the educational program of your district. The offices of the County Superintendent of Schools are available to support school boards in meeting this challenge. We hope you will feel free to call on us whenever we can be of assistance.

To learn more about the role of the County Board of Education and the work of the San Diego County Office of Education, please visit our website at www.sdcoe.net.

Respectfully,

Edward Velasquez
Interim County Superintendent of Schools

Gregg Robinson, Ph.D.
President, County Board of Education

EV:MM
cc: Nancy Haur, Superintendent/Principal

Service and leadership that maximize the success of all students

Board of Education

Mark C. Anderson Guadalupe González Alicia Muñoz Gregg Robinson Rick Shea



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 Linda Vista Road, San Diego, CA 92111 • 858-292-3500 • www.sdcoe.net
Interim Superintendent of Schools Edward Velasquez

December 13, 2016

Mr. Mark J. Zacovic
Governing Board Member
Dehesa School District
4612 Dehesa Road
El Cajon, CA 92019-2922

Dear Mr. Zacovic:

We are pleased to notify you that as a nominee for the governing board of the Dehesa School District, you shall be seated on the board for the term expiring December 4, 2020. We extend our hearty congratulations and thank you for your willingness to work on behalf of the students in your district.

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Respectfully,

Edward Velasquez
Interim County Superintendent of Schools

Gregg Robinson, Ph.D.
President, County Board of Education

EV:MM
cc: Nancy Haur, Superintendent/Principal

Service and leadership that maximize the success of all students

Board of Education

Mark C. Anderson Guadalupe González Alicia Muñoz Gregg Robinson Rick Shea



Santee School District

SCHOOLS:

Cajon Park
Carlton Hills
Carlton Oaks
Chet F. Harritt STEAM
Hill Creek
Pepper Drive
PRIDE Academy
at Prospect Avenue
Rio Seco
Sycamore Canyon
Alternative School
Santee Success Program

December 12, 2016

Governing Board Members
CSBA Region 17
San Diego County

Re: Re-election of Barbara Ryan to CSBA Region 17 Delegate Assembly

Dear Members of the Governing Board:

The Santee School District Board of Education unanimously nominated Barbara Ryan as a candidate for continuing service in the California School Boards Association Delegate Assembly, Region 17. It is with great pleasure that I endorse Mrs. Ryan's candidacy for another term as a delegate. Mrs. Ryan has worked with school board members and administrators as an elected member of the Delegate Assembly since 1982.

As a school board member for over 30 years, Mrs. Ryan exemplifies CSBA's Mission: "To provide leadership in setting and implementing the public education agenda and to support school board governance at the district and county levels." She has been a parent of five children in the Santee School District and now has grandchildren in our schools. She has worked countless hours in the board member capacity to improve education for all children in the county as well as the school district.

Mrs. Ryan truly believes in political and educational service. She has served the community of Santee for over three decades as a board member and has been an active member of CSBA during her tenure. Her passion is legislative affairs and her legislative expertise is a benefit to the students we serve and the students throughout the state of California.

It has always been Mrs. Ryan's goal that our students have the support necessary to receive a quality education and she continues to speak passionately, and without hesitation on their behalf in Sacramento. I encourage you to cast your vote for experience, knowledge, dedication, and commitment to education's goals and to children by supporting Barbara Ryan for the Region 17 CSBA Delegate Assembly.

Sincerely,

Cathy A. Pierce, Ed.D.
Superintendent

BOARD OF EDUCATION · Dustin Burns, Dianne El-Hajj, Ken Fox, Elana Levens-Craig, Barbara Ryan
DISTRICT SUPERINTENDENT · Cathy A. Pierce, Ed.D.

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Nancy Hauer <nancy.hauer@dehesasd.net>

[superintendents-district] State Schools Chief Tom Torlakson Comments On Governor's Proposed Budget for Fiscal Year 2017-18

1 message

COMMUNICATIONS <COMMUNICATIONS@cde.ca.gov>
To: Nancy Hauer <nancy.hauer@dehesasd.net>

Tue, Jan 10, 2017 at 4:09 PM



CALIFORNIA DEPARTMENT OF EDUCATION

NEWS RELEASE

TOM TORLAKSON
State Superintendent
of Public Instruction

REL#17-3

CONTACT: Robert Oakes

FOR IMMEDIATE RELEASE

PHONE: 916-319-0818

January 10, 2017

E-MAIL: communications@cde.ca.gov

State Schools Chief Tom Torlakson Comments On Governor's Proposed Budget for Fiscal Year 2017-18

SACRAMENTO—State Superintendent of Public Instruction Tom Torlakson issued the following statement today on Governor Brown's proposed budget for the 2017-18 fiscal year:

"In a year where California's overall revenue is down, this is still another positive step forward for California's 6.2 million public school students. The Governor's proposed budget continues to invest more in helping students succeed on their way to 21st century careers and college.

"The budget proposal adds \$2.1 billion to the annual Proposition 98 guarantee for public education, which will increase to \$73.5 billion for the upcoming fiscal year. Per-pupil spending under Prop. 98 will reach about \$10,900, up from about \$10,600 in the current budget year. As state revenue improves and the budget process continues, we hope that support for Early Education remains a priority for our youngest learners.

"Once again, I want to thank California voters for supporting this investment in our students when they approved Proposition 51 and Proposition 55 in the November election. Prop. 51 will deliver \$9 billion in matching bonds fund to upgrade or construct new schools, and Prop. 55 continues an income tax extension to improve overall school funding."

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DEHESA SCHOOL DISTRICT

To: Members of the Board
and Supt. Nancy Hauer

From: Anna Buxbaum
Business Manager

Subject: Monthly Budget Update

Meeting Date: January 19, 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 and 3) A summary of the P-1 attendance report for the District and all seven charter schools.

Financial Impact:

N/A-Form Informational Purposes Only

Student Impact:

NA – For Informational Purposes Only

Recommendation:

NA – For Informational Purposes Only

Agenda Item #:VII.B.1

PURCHASE ORDERS DECEMBER 2016

DATE	PO NUMBER	VENDOR	DESCRIPTION	AMOUNT	BUDGET CATEGORY
11/30/17	7208	School Serv	Loft-Wigg	\$ 255.00	Cancelled
12/05/17	7209	School Nurse Supply	Nursing supplies	\$ 110.76	General-School Admin
12/05/17	7210	E-Visitor	Badge Roll	\$ 60.00	General-School Admin
12/06/17	7211	Dell-Awards	Name plates board members and Sec.	\$ 32.74	General-Board
12/08/17	7212	School Nurse Supply	Thermometer	\$ 24.25	General-School Admin
12/09/17	7213	Creative Bus Sales	Turn Signal	\$ 39.15	General-Transportation
12/09/17	7214	Amazon	10 Walkie Talkies	\$ 142.99	General-School Admin
12/13/17	7215	SDCOE	Business Cards-Admin Sec.	\$ 36.47	General-District Admin
12/13/17	7216	Amazon	HP Screen	\$ 44.49	General-Instructional Media
12/14/17	7217	Really Good Stuff	Blakey	\$ 19.94	General-Instruction
12/14/17	7218	School Speciality	Office and EAK	\$ 88.92	General-School Admin
12/16/17	7219	Amazon	Adapter for EAK	\$ 7.99	General-School Admin
12/19/17	7220	Amazon	Dehesa Discovery Days Metallic Sheets	\$ 42.12	General-Instruction
12/20/17	7221	Dunn-Edwards	Paint and Tarps for Principal office	\$ 146.02	Deferred Maintenance Fund
12/21/17	7222	Amazon	Recorder for Board Meetings	\$ 91.22	General-Board
12/21/17	7223	World Bridge	Phone System-Business Manager	\$ 261.63	General-Operations
12/27/17	7224	Flinn Scientific	Pinillos Science Supplies	\$ 131.94	General-Instruction
12/29/17	7225	Block and Company	Bank Bags	\$ 38.40	General-District Admin
TOTAL				\$ 1,574.03	

Dehesa School District
Building Fund 21-39

1/5/2017

Date			Expenditure
7/1/2016	Beginning Balance		\$547,086.91
10/19/2016	Interest		\$795.21
11/2/2016	Insurance Reimb		\$14,484.61
Total			\$562,366.81
Payment Date	Service Provider	Services Performed	Amount
7/27/2016	Office Depot	Conference Room Furniture for new building	\$2,278.31
9/2/2016	West Coast Air	Final Payment to West Coast Air for Change Order	\$10,038.01
10/18/2016	WorldBridge Technologies	Classroom Projector Installation	\$12,400.01
10/18/2016	Dale Scott & Co.	Bond Disclosure Report	\$4,900.01
10/28/2016	Union Bank Escrow Acct	Shade Structure Project-FACJPA	\$241,500.01
11/28/2016	Division of State Architect	DSA Close out on Shade Structure	\$389.81
TOTAL CURRENT YEAR EXPENSES			\$271,506.11
TOTAL FUNDS AVAILABLE AS OF 1/1/17			\$290,860.61
Prior Year Project Expenditures			
7/24/2013	Dalescott	GO Bond Continuing Disclosure Annual Report	4,511.31
9/10/2013	Best Best & Krieger	Legal School Facilities Project	1,671.70
9/9/2013	Sprotte Watson Architects	Feasibility 100% complete, Schematic Design 50% Complete	36,937.50
10/24/2013	Sprotte Watson Architects	Schematic Design 85% Complete	8,618.75
11/5/2013	Sprotte Watson Architects	Reimbursable items, printing and reproduction	555.66
11/6/2013	Sprotte Watson Architects	Architectural Fee	3,693.75
2/19/2014	Best Best & Krieger	Lease, Leaseback Attorneys	1,363.34
2/19/2014	Sprotte Watson Architects	Architectural Fee	33,243.75
2/19/2014	Sprotte Watson Architects	Reimburse for California Geological Survey	3,600.00
2/19/2014	Sprotte Watson Architects	Architectural Fee	96,037.50
2/19/2014	Division of State Architect	Project Submission	39,124.82
3/3/2014	Southern California Soil & Testing	Soil Testing	12,707.65
3/18/2014	Best Best & Krieger	Legal School Facilities Project	3,078.50
3/31/2014	Sprotte Watson Architects	Construction Documents 70%	99,731.25
4/17/2014	Sprotte Watson Architects	Engineering	4,075.60
4/17/2014	Sprotte Watson Architects	Construction Documents 85%	33,243.75
4/24/2014	Standard & Poors Ratings Services	Bond Rating	9,500.00
4/24/2014	Best Best & Krieger	Legal School Facilities Project	1,693.42
5/12/2014	Sprotte Watson Architects	Construction Documents 90%	11,081.25
5/19/2014	Best Best & Krieger	Legal School Facilities Project	352.50
7/18/2014	Best Best & Krieger	Legal School Facilities Project	70.50
7/7/2014	Sprotte Watson Architects	Construction Documents	11,165.08
7/11/2014	Sprotte Watson Architects	Construction Documents	11,130.64
9/12/2014	Dalescott	Continuing Disclosure Fee	4,500.00
9/22/2014	Best Best & Krieger	Legal School Facilities Project	3,451.00
7/18/2014	SDG&E	Design & Engineering Fee	2,551.00
11/16/2014	Best Best & Krieger	Legal School Facilities Project	3,374.49
12/10/2014	Sprotte Watson Architects	Construction Documents 100%	16,734.95

Dehesa School District
Building Fund 21-39

1/5/20:

1/22/2015	Southern CA Soils and Testing	Soils testing and Report Review	420.00
1/26/2015	Sprotte Watson Architects	Architect Fees	4,560.59
2/17/2015	Sprotte Watson Architects	Architect Fees	13,331.21
2/18/2015	Sprotte Watson Architects	Architect Fees	12,986.41
2/20/2015	West Coast Air	Pre-Construction Services	30,000.00
2/26/2015	State Water Resources Board	Storm Fee Permit	559.00
3/23/2015	Best Best & Krieger	Legal School Facilities Project	5,093.20
3/23/2015	Union Tribune	Advertising Fee-Notice to Bidders	1,136.40
3/23/2015	Wilkinson, Hadley & King, LLP	Annual Bond Fund Audit Fee	3,200.00
3/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	139,253.00
4/2/2015	LL Hendrix	DSA Inspector Fees	2,430.00
4/27/2015	Sprotte Watson Architects	Architect Fees	1,880.19
4/28/2015	Dalescott	Bond Disclosures	4,850.00
4/30/2015	West Coast Air	Construction Contract-Lease-Lease Back	211,575.00
5/4/2015	LL Hendrix	DSA Inspector Fees	3,880.00
5/26/2015	West Coast Air	Construction Contract-Lease-Lease Back	559,456.00
5/26/2015	Best Best & Krieger	Legal School Facilities Project	4,030.53
5/26/2015	Sprotte Watson Architects	Architect Fees	7,748.70
6/3/2015	LL Hendrix	DSA Inspector Fees	9,122.00
6/4/2015	Sprotte Watson Architects	Architect Fees	7,988.28
6/25/2015	Revolving Cash	Storm Fee Permit	559.00
6/26/2015	Southern CA Soils and Testing	Soils testing	14,915.50
7/9/2015	LL Hendrix	DSA Inspector Fees	8,586.00
7/9/2015	Best Best & Krieger	Legal School Facilities Project	833.00
7/15/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
7/29/2015	Southern CA Soils and Testing	Construction Testing	13,506.50
7/29/2015	Best Best & Krieger	Legal School Facilities Project	6,480.80
7/29/2015	Sprotte Watson Architects	Architect Fees	3,837.68
8/20/2015	LL Hendrix	DSA Inspector Fees	5,103.00
8/21/2015	Best Best & Krieger	Legal School Facilities Project	2,989.47
8/24/2015	Sprotte Watson Architects	Architect Fees	9,275.31
8/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
9/1/2015	LL Hendrix	DSA Inspector Fees	8,343.00
9/24/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
9/24/2015	Sprotte Watson Architects	Architect Fees	1,976.47
9/30/2015	LL Hendrix	DSA Inspector Fees	12,960.00
9/30/2015	Southern CA Soils and Testing	Construction Testing	22,098.50
9/30/2015	Best Best & Krieger	Legal School Facilities Project	5,975.91
11/5/2015	Southern CA Soils and Testing	Construction Testing	11,796.00
11/6/2015	LL Hendrix	DSA Inspector Fees	14,256.00
11/6/2015	Sprotte Watson Architects	Architect Fees	10,342.65
11/13/2015	West Coast Air	Construction Contract-Lease-Lease Back	1,050,000.00
11/30/2015	Best Best & Krieger	Legal School Facilities Project	11,053.41
12/11/2015	Sprotte Watson Architects	Architect Fees	7,076.55
12/11/2015	LL Hendrix	DSA Inspector Fees	11,471.00
12/11/2015	Southern CA Soils and Testing	Construction Testing	1,158.00
12/16/2015	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
12/17/2015	Best Best & Krieger	Legal School Facilities Project	3,518.22

Dehesa School District
Building Fund 21-39

1/5/201

12/17/2015	WorldBridge Technologies	Phone & Data Installation	21,755.00
12/29/2015	Pathway Communications	Technology Cabling & Infrastructure	18,896.26
12/30/2015	Southern CA Soils and Testing	Construction Testing	1,366.75
12/30/2015	Sprotte Watson Architects	Architect Fees	3,266.10
12/30/2015	Western Environmental	Asbestos Testing-Kinder Roof	750.00
1/4/2016	LL Hendrix	DSA Inspector Fees	14,175.00
1/4/2016	Sprotte Watson Architects	Architect Fees	3,810.45
1/27/2016	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
1/28/2016	Southern CA Soils and Testing	Construction Testing	2,460.50
1/28/2016	WorldBridge Technologies	Phone & Data Installation	19,990.38
1/29/2016	Best Best & Krieger	Legal School Facilities Project	6,342.30
1/29/2016	LL Hendrix	DSA Inspector Fees	10,890.00
2/5/2016	West Coast Air	Construction Contract-Lease-Lease Back	150,000.00
2/8/2016	Sprotte Watson Architects	Architect Fees	1,633.05
2/9/2016	Best Best & Krieger	Legal School Facilities Project	2,332.80
2/11/2016	WorldBridge Technologies	Phone & Data Installation	625.25
2/22/2016	Dimension Data	Data Connection Conversion	1,554.00
2/22/2016	VotoCall	Phone System	467.50
3/2/2016	West Coast Air	Construction Contract-Lease-Lease Back-March	150,000.00
3/9/2016	Sprotte Watson Architects	Architect Fees	1,088.70
3/10/2016	Best Best & Krieger	Legal School Facilities Project	321.12
3/16/2016	WorldBridge Technologies	Phone & Data Installation	2,197.12
3/17/2016	Southern CA Soils and Testing	Construction Testing	2,310.25
3/17/2016	Wilkinson & Hadley	Bond Audit	3,200.00
3/18/2016	Best Best & Krieger	Legal School Facilities Project	145.00
3/28/2016	West Coast Air	Construction Contract-Lease-Lease Back-April	4,100.00
5/6/2016	West Coast Air	Construction Contract-Lease-Lease Back-March	100,000.00
6/2/2016	Culver Newlin	Furniture	56,872.66
6/3/2016	Sprotte Watson	Architect Fees	2,578.50
6/6/2016	Southern CA Soils and Testing		592.00
6/7/2016	DSA	Division of State Architect fees	2,567.00
6/7/2016	West Coast Air	Construction- Lease-Lease Back	136,771.00
6/8/2016	Sprotte Watson Architects		229.20
6/13/2016	California Department of Ed	Plan Check fees	4,378.34
7/21/2016	Best Best & Krieger	Legal School Facilities Project	125.20
7/25/2016	Sprotte Watson Architects	Final Architect Fees	57.30
8/3/2016	Culver Newlin	Backordered Furniture for new building	2,914.14
8/16/2016	Culver Newlin	Backordered Furniture for new building	17,136.33
8/16/2016	Culver Newlin	Backordered Furniture for new building	169.59
Total Prior Year Expenditures			\$4,217,480.81
TOTAL EXPENDITURES-All Fiscal Years			\$4,488,987.01

Dehesa School District
Capital Facilities Funds 25-19

1/5/2017

Date			Amount
7/1/2015	Beginning Fund Balance		20,000.00
10/11/2016	Developer Fees		5,282.83
10/19/2016	Interest		287.11
Total			5,590.03
Payment Date	Service Provider	Services Performed	Amount
TOTAL CURRENT YEAR EXPENSES			-
TOTAL FUNDS AVAILABLE AS OF 1/1/17			5,590.03

Prior Year Project Expenditures			
9/8/2011	Apple Computers		34,216.51
9/30/2011	G Wayne Oetken & Assoc		5,023.31
11/7/2011	G Wayne Oetken & Assoc		63.70
11/18/2011	G Wayne Oetken & Assoc		1,507.96
1/12/2012	Apple Computers	Reverse Payment	(1,763.82)
1/23/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 2) Schematic Drawing & Cost Analysis	6,000.00
3/8/2012	Sprotte Watson Architects		3,200.00
3/8/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (25% of total cost)	3,058.85
3/8/2012	Cherry Engineering	Engineering Services for Schematic Drawings	5,300.00
3/21/2012	G Wayne Oetken & Assoc	Reimbursement for expenses (Sacramento Trip OPSC)	579.23
3/21/2012	G Wayne Oetken & Assoc	Coordination of Schematic Drawings (Completion of Agreement 2)	5,200.00
3/21/2012	G Wayne Oetken & Assoc	Analysis of State School Building Program Eligibility (Comp of Agree 1)	1,500.00
4/6/2012	Sprotte Watson Architects	Schematic Drawings and Cost Estimates (Final Pmt)	3,200.00
4/30/2012	G Wayne Oetken & Assoc	Expenses	80.48
6/22/2012	ESFG		616.40
7/13/2012	G Wayne Oetken & Assoc	Retainer Fee/State School Building Program (Agreement 3)	5,000.00
7/13/2012	Standard and Poors	Bond Rating	7,900.00
7/20/2012	Sprotte Watson Architects	Reimburse for Expenditures	234.25
7/20/2012	Standard and Poors	Partial Reimbursement of Rating Fees	(5,080.72)
8/10/2012	Raceway		4,375.00
8/24/2012	Raceway		9,263.25
8/24/2012	Raceway		12,285.33
8/24/2012	Sprotte Watson Architects		3,200.00
9/27/2012	Raceway		2,050.00
9/28/2012	Sprotte Watson Architects	Fees/Schematic Design Study	2,560.00
10/11/2012	RCF, 8-27-12 Meter Panel		2,493.59
10/19/2012	SD County Registrar of Voters	Election Costs for Prop D	896.00
10/27/2012	G Wayne Oetken & Assoc	Retainer Fee (Agreement 4) RFQ Process	3,200.00
11/19/2012	Sprotte Watson Architects	Architectural Fees	640.00
12/7/2012	G Wayne Oetken & Assoc	Completion of Relief Grant Eligibility Form	5,000.00
4/26/2013	County of San Diego	Warrant misfiled, description pending	4,869.00
6/14/2013	Sprotte Watson Architects	Geotechnical Engineering Services	4,576.40
6/25/2013	ESFG		576.20

Dehesa School District
Capital Facilities Funds 25-19

1/5/201

6/30/2013	G Wayne Oetken & Assoc	Completion of RFQ Process	3,200.00
6/30/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	5,085.41
8/7/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July	4,519.21
9/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August	4,637.93
10/2/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September	4,500.00
10/24/2013	Sprotte Watson Architects	Locate stake and evaluate levels of existing septic system	2,000.00
11/8/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October	4,500.00
12/5/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November	4,500.00
12/16/2013	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December	4,500.00
2/19/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January	4,552.08
3/10/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February	4,583.44
4/8/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March	4,552.08
5/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April	4,515.12
7/11/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June	4,515.12
8/14/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2014	4,606.56
9/12/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2014	4,641.12
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2014	4,843.93
12/9/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, October 2014	4,591.84
12/22/2014	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, November 2014	1,552.64
2/9/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, December 2014	4,573.92
3/23/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, February 2015	4,544.85
3/27/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, January 2015	3,067.85
4/15/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, March 2015	4,622.51
5/6/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, April 2015	3,192.67
6/3/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, May 2015	3,079.95
7/10/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, June 2015	3,022.43
8/25/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, July 2015	3,069.02
9/23/2015	G Wayne Oetken & Assoc	Consulting Services-Final Payment, Funding application Contract	4,800.00
9/30/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, August 2015	1,562.12
11/2/2015	G Wayne Oetken & Assoc	Consulting Services School Facilities Project, September 2015	3,077.65
3/9/2016	G Wayne Oetken & Assoc	Consulting Services- Hourly Billing	2,456.22
3/28/2016	West Coast Air	Construction Contract-Lease-Lease Back-April	145,900.00
5/6/2016	West Coast Air	Lease-Lease Back Payment	500,000.00
Total Prior Year Expenditures			899,186.59
TOTAL EXPENDITURES-All Fiscal Years			899,186.59

Dehesa School District

Fund Balances

(Cash in County Treasury as of January 5, 2017)

FUND	DESCRIPTION	BALANCE
01-00	GENERAL FUND	\$1,116,172.47
09-00	CHARTER SCHOOLS SPECIAL REVENUE FUND (FD 39)	\$128,769.84
12-06	CHILD DEVELOPMENT FUND	\$3,149.05
13-00	CAFETERIA SPECIAL REVENUE FUND	\$35,255.82
14-00	DEFERRED MAINTENANCE FUND	\$99,844.57
17-42	SPECIAL RESOURCE FUND (CHARTER OVERSIGHT)	\$480,527.61
20-00	SPECIAL RESERVE OPEB/RETIREE BENEFITS FUND	\$68,127.34
21-39	BUILDING FUND	\$290,860.63
25-19	CAPITAL FACILITIES/SB2068 FUND	\$5,590.03
40-00	SPECIAL RESERVES/CAPITAL PROJECTS	\$7,489.33
	GRAND TOTAL	\$2,235,786.69

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.

2016-17 P1 Attendance Summary

	Projected P2 ADA	P1 ADA	Difference
Dehesa School District	146	141.86	4.14
Community Montessori	605	601.07	3.93
Dehesa Charter	1050	1061.40	(11.40)
Diego Hills Charter	1278	1242.99	35.01
The Heights Charter	230	230.71	(0.71)
Inspire Charter	3212	3012.38	199.62
Method Schools	276	265.50	10.50
Valiant Academy (Mosaica Charter)	70	61.95	8.05
Total ADA	6867	6617.86	249.14

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Nancy Hauer
Subject: Dehesa School Enrollment
as of January 19, 2017

Meeting Date: January 19, 2017

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

Current Enrollment

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
170	

End-of-the-Year Enrollment

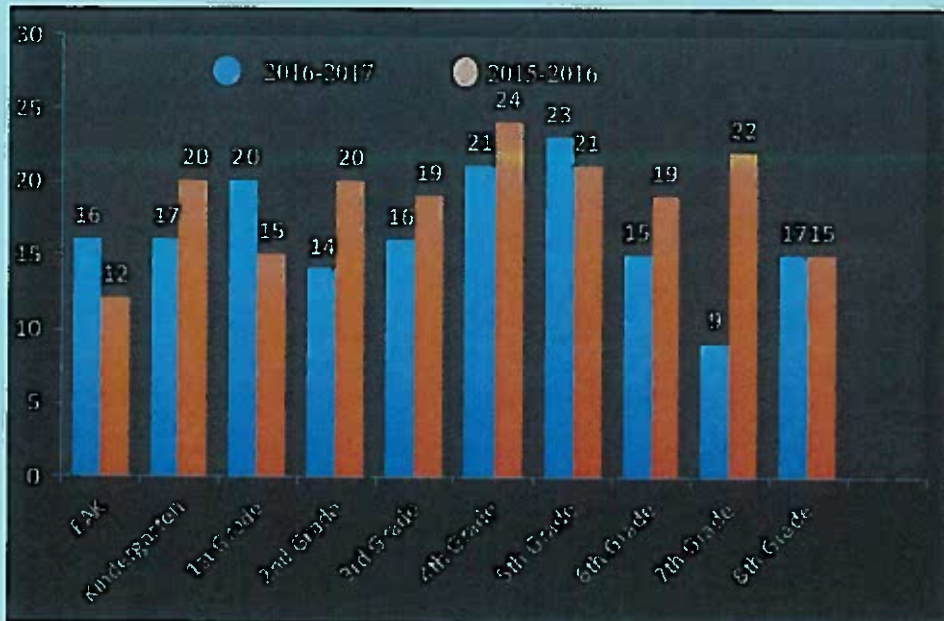
By Grade Level

EAK.....	12
Kindergarten	20
1st Grade	15
2nd Grade	20
3rd Grade	19
4th Grade	24
5th Grade	21
6th Grade	19
7th	22
8th	15
187	

Inter District Transfers

Students who live in our District but attend a different school
40

Students who live in another district but attend our school
51



DEHESA SCHOOL DISTRICT

To: Members of the Board

From: Nancy Hauer

Subject: Williams Quarterly
Complaint Report

Meeting Date: January 19, 2017

- 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 fourth quarter of 2016 in the areas which are addressed by the Williams Settlement.

Financial Impact: None

Student Impact: None

Agenda Item #: VII.B.5

SDCOE Uniform Complaint Quarterly Reports Database

Williams and Valenzuela Settlements

You are Logged on with District access.

User ID: 68049		Found 48 records.											
Year and Quarter	Instructional Materials			Facilities			Teacher Vacancy Misassignment			Totals			Locked
Year Qtr	Received	Resolved	Unresolved	Received	Resolved	Unresolved	Received	Resolved	Unresolved	Received	Resolved	Unresolved	Locked
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-	0	0	0	0	0	0	0	0	0	0	0	0	Yes

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

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

Add a New Quarter Record

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