

Brian K. Hadley, CPA Aubrey W. Mann, CPA Kevin A. Sproul, CPA

March 6, 2023

VIA EMAIL

Bradley Johnson Dehesa School District 4612 Dehesa Road El Cajon, CA 92019

Dear Mr. Johnson,

Thank you for your letter dated March 2, 2023 regarding "County Boundaries and District/Authorized Charter Eligibility for Independent Study Average Daily Attendance (ADA) Apportionment". We have reviewed Education Code §51747.3 and §46300.2 as identified in your letter. We have reviewed the information and maps provided showing adjacent counties. After reviewing the data, we concur that due to the location of Catalina Island and San Clemente Island, which are a part of Los Angeles County, that these islands located in the Pacific Ocean are adjacent to San Diego County. In performing our audit procedures, we would consider the two counties adjacent and as such would not identify any students enrolled from Los Angeles County as unallowable for purposes of reporting ADA.

If you have any additional questions please let us know.

Sincerely,

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Aubrey W. Mann Partner