

May 15, 2007

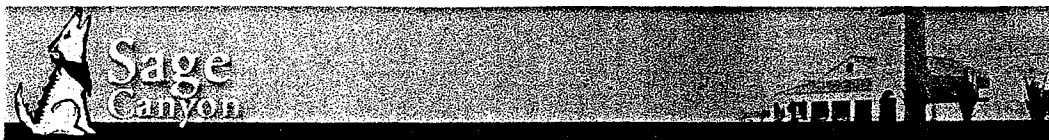
To: Board Members
 From: Dena Whittington
 Through: Tom Bishop
 Subject: Board Approval and Acceptance of Donations to the Del Mar Union School District

Items	School Site	Donor
\$70,626.11 for 06/07 Enrichment	Ashley Falls	DMSEF
\$60,026.25 for 06/07 Enrichment	Camel Del Mar	DMSEF
\$57,906.68 for 06/07 Enrichment	Del Mar Heights	DMSEF
\$61,181.30 for 06/07 Enrichment	Del Mar Hills	DMSEF
\$108,148.68 for 06/07 Enrichment	Sage Canyon	DMSEF
\$50,736.42 for 06/07 Enrichment	Sycamore Ridge	DMSEF
\$91,374.56 for 06/07 Enrichment	Torrey Hills	DMSEF
\$464.25 for Mini Grant	Carmel Del Mar	PTA
\$500.00 for Instructional Supplies	Carmel Del Mar	L. Safar
Scholastic Reading Counts! Starter Software Pack valued at \$699.00 (see attached)	Sage Canyon Third Grade	Scholastic

FISCAL IMPACT: DMSEF budgeted at \$600,000, received \$500,000 to date. Revenue and expenditure budget increased by \$964.25. No change in the fund balance.

RECOMMENDED: The Superintendent recommends approval and acceptance of donations to the Del Mar Union School District as listed above.

*9.1



To: The Del Mar Union School District Board of Trustees

From: Sage Canyon School

Date: May 2, 2007

The third grade teachers from Sage Canyon School have been gifted a *Scholastic Reading Counts! Starter Pack* software package valued at \$699.00. The third grade team would like to pilot this program with their students through the end of the 2006-2007 school year; and then open up the program to all students in grades 3, 4, and 5 during the 2007-2008 school year.

Scholastic Inc. touts that their *Reading Counts!* program helps to develop confident, successful readers using research-based strategies to boost reading achievement for all students. Research shows the best way to strengthen reading skills and foster the reading habit is to see that students get reading practice with books that are carefully selected and matched to their reading level and interests. *Reading Counts!* provides opportunities for students to build comprehension skills by reading widely, responding to questions, and talking about what they've read.


The third grade team intends to use the *Reading Counts!* program to build students' reading comprehension in non-fiction text that aligns to their CA State Standards in Science and Social Studies. Sage Canyon School respectfully requests the support of the DMUSD Board of Trustees in accepting this school gift so we can begin to implement *Reading Counts!* into our rich program of instruction.

May 15, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements

It is recommended that the Board of Trustees approves the purchase orders listed in the amount of \$185,956.27. It is also recommended that the Board of Trustees ratifies the commercial warrants listed in the amount of \$486,050.65 and ratifies the revolving cash disbursements listed in the amount of \$2,227.40.

The purchase order amounts and revolving cash disbursements listed have been verified for accuracy and sufficient account balances by the Business Department.


Signed

5/14/07
Date

FISCAL IMPACT: The purchase order amounts listed have been verified by the Business Department. There are sufficient account balances to cover these expenditures. Remaining account balances after processing the purchase orders, commercial warrants and revolving cash expenditures are sufficient to pay expected expenses for the remainder of the year.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approves the Purchase Orders, Ratifies the Commercial Warrant Payments And Ratifies The Revolving Cash Disbursements As Listed.

*9.2

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
802709	04/02/07	06	RANIA AZZAM	004	INST MAT/SUP GEN PURPOSE	\$32.22
802710	04/02/07	06	ORIENTAL TRADING CO.	011	INST MAT/SUP GEN PURPOSE	\$49.22
802711	04/02/07	03	MARK MATTEN	005	INST MAT/SUP GEN PURPOSE	\$44.42
802712	04/02/07	03	PYRAMID EDUCATIONAL PRODUCTS	005	INST MAT/SUP GEN PURPOSE	\$140.71
802713	04/02/07	03	TOUCH SCREENS INC.	005	INST MAT/SUP GEN PURPOSE	\$360.19
802714	04/02/07	03	NASCO MODESTO	005	INST MAT/SUP GEN PURPOSE	\$189.74
802715	04/02/07	03	SCIENCE KIT, INC.	005	INST MAT/SUP GEN PURPOSE	\$119.71
802716	04/02/07	03	HOUGHTON MIFFLIN COMPANY	005	INST MAT/SUP GEN PURPOSE	\$497.14
802717	04/02/07	63	ECONOMY SIGNS AND BANNERS	060	GEN SUPPLIES CHILD DEV	\$188.56
802718	04/02/07	06	BUREAU OF EDUCATION & RESEARCH	005	TRAVEL AND CONFERENCES	\$175.00
802719	04/02/07	03	POWER KIDS PRESS	005	INST MAT/SUP GEN PURPOSE	\$465.32
802720	04/02/07	06	JENNY LUCE	009	INST MAT/SUP GEN PURPOSE	\$36.26
802721	04/02/07	03	LESLIE JOHNSON	009	\$100 TEACHER STIPEND	\$100.00
802722	04/02/07	03	NEWBRIDGE PUBLISHING	009	INST MAT/SUP GEN PURPOSE	\$176.63
802723	04/02/07	03	AMAZON.COM CREDIT	009	INST MAT/SUP GEN PURPOSE	\$76.54
802724	04/02/07	03	JENNIFER STEINMAN	009	FUNDRAISER	\$75.00
802725	04/02/07	03	SPICERS PAPER, INC.	013	OFFICE SUPPLIES	\$120.57
802726	04/02/07	03	WILSOUND	008	FUNDRAISER	\$500.00
802727	04/02/07	03	PIONEER STATIONERS	008	INST MAT/SUP GEN PURPOSE	\$55.10
802728	04/02/07	03	JANET BERNARD	012	OTHER EXPENSES	\$99.60
802729	04/02/07	03	GRACE HAUSEUR	012	TRAVEL AND CONFERENCES	\$140.22
802730	04/02/07	03	GRACE HAUSEUR	012	\$100 TEACHER STIPEND	\$99.95
802731	04/02/07	03	LIBERTY FLAGS	005	INST MAT/SUP GEN PURPOSE	\$199.12
802732	04/02/07	03	COACH USA	009	FIELD TRIP	\$362.10
802733	04/02/07	03	HOWARD BLANK	009	OTHER CONTRACTS	\$120.00
802734	04/02/07	03	TROXELL COMMUNICATIONS	005	INST MAT/SUP GEN PURPOSE	\$203.86
802735	04/03/07	03	XEROX CORPORATION	007	INST MAT/SUP GEN PURPOSE	\$1,038.71
802736	04/03/07	03	STEVEN MC DOWELL	001	TRAVEL AND CONFERENCES	\$1,038.35
802737	04/03/07	03	STUTZ, ARTIANO, SHINOFF &	001	LEGAL FEES	\$4,198.85
802738	04/03/07	03	BOWIE ARNESON WILES & GIANNONE	001	LEGAL FEES	\$5,956.46
802739	04/03/07	03	AMERICAN EXPRESS	001	OTHER EXPENSES	\$74.49
802740	04/03/07	03	SOUTHWEST SCHOOL SUPPLY	003	MUSIC SUPPLIES	\$120.29
802741	04/03/07	03	OFFICE DEPOT, B.S.D.	003	INST MAT/SUP GEN PURPOSE	\$228.49
802742	04/03/07	03	JONI DEGROOT	011	MILEAGE REIMBURSEMENT	\$34.92
802743	04/03/07	06	COGNITIVE CONCEPTS, INC.	011	INST MAT/SUP GEN PURPOSE	\$69.47
802744	04/03/07	06	BEYOND PLAY	011	INST MAT/SUP GEN PURPOSE	\$42.49
802745	04/03/07	06	Vendor not on file	011	INST MAT/SUP GEN PURPOSE	\$42.92
802746	04/03/07	03	GOLDEN RULE BINDERY, INC.	004	FUNDRAISER	\$73.72
802747	04/03/07	03	NASCO MODESTO	006	INST MAT/SUP GEN PURPOSE	\$152.79
802748	04/03/07	03	CALIFORNIA EMBROIDERY AND	006	FUNDRAISER	\$148.98
802749	04/03/07	03	SCHOOL SPECIALTY	006	INST MAT/SUP GEN PURPOSE	\$105.11
802750	04/03/07	03	OFFICE DEPOT, B.S.D.	012	TESTING SUPPLIES	\$90.32
802751	04/03/07	03	CRES/ZOOLOGICAL SOCIETY	006	INST MAT/SUP GEN PURPOSE	\$473.38
802752	04/03/07	03	MISSION SAN JUAN CAPISTRANO	007	FIELD TRIP	\$1,550.00
802753	04/03/07	03	LIBRARY VIDEO COMPANY	008	INST SUPP-LIBRARY A.V.	\$1,181.69
802754	04/03/07	03	BEARCOM, INC.	008	INST MAT/SUP GEN PURPOSE	\$370.47
802755	04/04/07	06	ORIENTAL TRADING CO.	009	INST MAT/SUP GEN PURPOSE	\$200.21
802756	04/04/07	06	PLAYRITE PLAYGRD CONSTRUCTION	001	REPAIRS BLDG/GRND-AF	\$900.00
802757	04/04/07	63	ANDREW IMPENS	060	MILEAGE REIMBURSEMENT	\$122.82
802758	04/04/07	63	CHARLEY JACOB	060	MILEAGE REIMBURSEMENT	\$134.05
802759	04/04/07	63	SPELLMAN MAGIC SPECTACULAR	060	ASSEMBLIES CHILD DEV	\$300.00
802760	04/04/07	03	COACH USA	008	FIELD TRIP	\$856.26

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
802761	04/04/07	63	BOOMERS! SAN DIEGO	060	FIELD TRIP	\$1,328.70
802762	04/04/07	63	LEGOLAND	060	FIELD TRIP	\$1,805.00
802763	04/04/07	63	CITY OF VISTA	060	FIELD TRIP	\$3,878.00
802764	04/04/07	63	TAMARA HANLON	060	GEN SUPPLIES CHILD DEV	\$688.73
802765	04/04/07	63	LIN CHAO	060	CHILD CARE REFUND	\$668.55
802766	04/04/07	06	MR. AND MRS. MIKE CADY	011	OTHER CONTRACTS	\$1,000.00
802767	04/04/07	63	KATHLEEN & GARY ACOSTA	060	CHILD CARE REFUND	\$591.40
802768	04/04/07	06	BARNES & NOBLE	006	INST MAT/SUP GEN PURPOSE	\$2,380.73
802769	04/04/07	13	MIRAMAR TRUCK CENTER	001	REPAIRS TO VEHICLES	\$400.00
802770	04/05/07	03	XEROX OMNIFAX	001	OFFICE SUPPLIES	\$2206.88
802771	04/05/07	06	ECS ELECTRONIC CONTROL SYSTEMS	001	REPAIRS BLDG/GRND-SAGE	\$330.00
802772	04/05/07	06	ENCINITAS GLASS COMPANY, INC	001	REPAIRS BLDG/GRND SYCAMORE	\$242.69
802773	04/05/07	06	FRONTIER FENCE COMPANY INC	001	MAINT SUPPLIES/CDM	\$531.72
802774	04/05/07	06	SAN DIEGO REFRIGERATION	001	EQUIP REPAIR	\$569.88
802775	04/05/07	03	NEXUS INTEGRATION SERVICES	001	COMPUTER SUPPLIES	\$66.76
802776	04/05/07	03	LOUISIANA CRAWFISH CO.	004	INST MAT/SUP GEN PURPOSE	\$51.61
802777	04/05/07	06	HOLLANDIA DAIRY	004	INST MAT/SUP GEN PURPOSE	\$16.97
802778	04/05/07	03	BUSINESS MACHINES UNLIMITED	006	EQUIP REPAIR	\$129.00
802779	04/05/07	06	TRACY HAMILTON, INC.	009	INST MAT/SUP GEN PURPOSE	\$126.54
802780	04/05/07	03	JONI DEGROOT	006	INST MAT/SUP GEN PURPOSE	\$248.77
802781	04/05/07	03	COACH USA	009	FIELD TRIP	\$362.10
802782	04/05/07	03	CARLSBAD FLOWER FIELDS	009	FIELD TRIP	\$630.00
802783	04/05/07	03	NORTH COUNTY TIMES	001	ADVERTISING	\$137.92
802784	04/05/07	06	SAN DIEGO MEDICAL ELECTRONICS	011	INST MAT/SUP GEN PURPOSE	\$43.57
802785	04/05/07	03	DOROTHY WAITE	003	\$100 TEACHER STIPEND	\$100.00
802786	04/05/07	03	STUDIES WEEKLY, INC	003	INST MAT/SUP GEN PURPOSE	\$170.85
802787	04/05/07	06	HOLLANDIA DAIRY	004	INST MAT/SUP GEN PURPOSE	\$16.75
802788	04/06/07	03	SCHOOL SPECIALTY	008	INST MAT/SUP GEN PURPOSE	\$54.84
802789	04/06/07	03	CORPORATE EXPRESS	008	INST MAT/SUP GEN PURPOSE	\$78.44
802790	04/06/07	03	DIRECT ADVANTAGE	008	INST MAT/SUP GEN PURPOSE	\$38.75
802791	04/06/07	03	OFFICE DEPOT, B.S.D.	008	INST MAT/SUP GEN PURPOSE	\$66.52
802792	04/06/07	06	JANESE SWANSON	008	INST MAT/SUP GEN PURPOSE	\$135.70
802793	04/06/07	03	PROFESSIONAL SOUND & MUSIC	008	INST MAT/SUP GEN PURPOSE	\$10.49
802794	04/06/07	63	KRYSTLE YBARRA	060	MILEAGE REIMBURSEMENT	\$71.29
802795	04/06/07	03	JENNIFER STEINMAN	009	INST MAT/SUP GEN PURPOSE	\$10.97
802796	04/06/07	03	EMILY HURTH	009	INST MAT/SUP GEN PURPOSE	\$298.72
802797	04/06/07	03	JENNIFER JO MOKIAO	009	\$100 TEACHER STIPEND	\$93.06
802798	04/06/07	03	EMILY HURTH	009	INST MAT/SUP GEN PURPOSE	\$295.28
802799	04/06/07	06	SHAKE, SHINGLE & ROLL ROOFING	001	REPAIRS BLDG/GRND-CDM	\$2,275.00
802800	04/06/07	06	SHAKE, SHINGLE & ROLL ROOFING	001	REPAIRS BLDG/GRND-TH	\$3,695.00
802801	04/06/07	03	APPLE COMPUTER, INC.	001	NON CAPITALIZED COMP EQUIP	\$1,211.57
802802	04/11/07	06	SDE (STAFF DEVELOPMENT FOR	007	INST MAT/SUP GEN PURPOSE	\$338.00
802803	04/11/07	03	AKT, INC.	008	INST MAT/SUP GEN PURPOSE	\$422.42
802804	04/11/07	03	SCHOOL DATEBOOKS	003	INST MAT/SUP GEN PURPOSE	\$104.78
802805	04/11/07	06	AIR AMERICA TESTING	001	REPAIRS BLDG/GRND-TH	\$170.00
802806	04/11/07	06	CONSTRUCTION ELECTRONICS, INC.	001	REPAIRS BLDGS/GRNDS	\$2,000.00
802807	04/11/07	03	CHRISTOPHER DELEHANTY	008	INST MAT/SUP GEN PURPOSE	\$226.07
802808	04/11/07	03	KRISTYN BRAUND	008	INST MAT/SUP GEN PURPOSE	\$200.00
802809	04/11/07	03	AWARD EMBLEM MFG. CO., INC	008	INST MAT/SUP GEN PURPOSE	\$2208.90
802810	04/11/07	03	CHRISTOPHER DELEHANTY	008	INST MAT/SUP GEN PURPOSE	\$200.00
802811	04/11/07	06	DEL MAR HEIGHTS RD SRV INC	001	REPAIRS TO VEHICLES	\$1,627.00
802812	04/11/07	06	FRAZEE PAINT & WALLCOVERINGS	001	MAINT SUPPLIES	\$500.00

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
802813	04/11/07	06	RANCHO SANTA FE SECURITY SYS	001	REPAIRS BLDGS/GRNDS	\$500.00
802814	04/11/07	03	SAN DIEGO GOLF CARS	001	REPAIRS TO MACHINES	\$132.05
802815	04/11/07	03	WEST MUSIC COMPANY	009	INST MAT/SUP GEN PURPOSE	\$28.56
802816	04/11/07	03	IRENE HALLIDAY	009	BOOKS OTHER THAN TEXTBOOKS	\$23.94
802817	04/11/07	03	KRISTEN STOCKER	009	INST MAT/SUP GEN PURPOSE	\$294.11
802818	04/11/07	03	KRISTEN STOCKER	009	INST MAT/SUP GEN PURPOSE	\$298.66
802819	04/11/07	03	KRISTIN STANTON	009	INST MAT/SUP GEN PURPOSE	\$268.39
802820	04/11/07	03	JULIA NORDHOFF	007	INST MAT/SUP GEN PURPOSE	\$300.00
802821	04/11/07	03	JULIA NORDHOFF	007	\$100 TEACHER STIPEND	\$100.00
802822	04/11/07	03	RACHELLE ARMSTRONG	007	INST MAT/SUP GEN PURPOSE	\$300.00
802823	04/11/07	03	RACHELLE ARMSTRONG	007	INST MAT/SUP GEN PURPOSE	\$300.00
802824	04/11/07	03	JESSICA PAGE	007	INST MAT/SUP GEN PURPOSE	\$300.00
802825	04/11/07	03	NATALIE CHILES	007	\$100 TEACHER STIPEND	\$100.00
802826	04/11/07	03	DANIELLE ROCHE	007	INST MAT/SUP GEN PURPOSE	\$234.00
802827	04/11/07	03	UMA (LAKSHMY) KRISHNAN	007	\$100 TEACHER STIPEND	\$100.00
802828	04/11/07	03	RACHELLE ARMSTRONG	007	\$100 TEACHER STIPEND	\$100.00
802829	04/11/07	03	WENDY CHAMBERS	007	\$100 TEACHER STIPEND	\$100.00
802830	04/11/07	03	UMA (LAKSHMY) KRISHNAN	007	INST MAT/SUP GEN PURPOSE	\$120.00
802831	04/11/07	63	DELICIE STRAHAN	060	MILEAGE REIMBURSEMENT	\$112.76
802832	04/11/07	63	HARLYNNE GEISLER	060	ASSEMBLIES CHILD DEV	\$175.00
802833	04/11/07	03	UNION TRIBUNE PUBLISHING CO.	001	ADVERTISING	\$305.36
802834	04/11/07	06	JENNIFER HAVLAT	011	INST MAT/SUP GEN PURPOSE	\$32.26
802835	04/11/07	03	DONNA KURIYAMA	011	DIST. PROF. LIBRARY	\$94.17
802836	04/11/07	03	JULIE LERNER	008	INST MAT/SUP GEN PURPOSE	\$48.46
802837	04/11/07	06	JULIE CUNNINGHAM	008	INST MAT/SUP GEN PURPOSE	\$113.68
802838	04/11/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$52.74
802839	04/11/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$59.25
802840	04/11/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$113.11
802841	04/11/07	13	MARKET TOOLS, INC	001	MATERIALS AND SUPPLIES	\$350.00
802842	04/11/07	03	SUPPLYMASTER, INC.	001	MISC. SUPPLIES	\$58.59
802843	04/11/07	03	AMAZON.COM CREDIT	013	OFFICE SUPPLIES	\$49.57
802844	04/12/07	03/06	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$77.76
802845	04/12/07	03/06	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$96.82
802846	04/12/07	03	CSBA	001	OTHER CONTRACTS	\$2,163.84
802847	04/12/07	03	CAMEO PAPER & JANITOR SUPPLY	001	CUSTODIAL SUPPLIES	\$12,000.00
802848	04/12/07	13	HOLLANDIA DAIRY	001	FOOD	\$18,000.00
802849	04/16/07	03	JURMAN'S EMERGENCY TRAINING	001	OTHER CONTRACTS	\$775.00
802850	04/16/07	03	WESTERN AUDIO VISUAL CORP.	008	NON-CAPITALIZED EQUIPMENT	\$5,143.99
802851	04/16/07	03	CASBO PROFESSIONAL DEVELOPMENT	001	DUES AND MEMBERSHIPS	\$237.00
802852	04/16/07	03/06	SHELL CREDIT CARD CENTER	001	GASOLINE	\$3,500.00
802853	04/16/07	13	INDUSTRIAL METAL SUPPLY CO.	001	MATERIALS AND SUPPLIES	\$210.05
802854	04/16/07	03	HUMAN KINETICS	012	TESTING SUPPLIES	\$63.80
802855	04/17/07	03	JOIE ADDENBROOKE	009	INST MAT/SUP GEN PURPOSE	\$264.66
802856	04/17/07	03	SAN DIEGUITO TROPHY	009	INST MAT/SUP GEN PURPOSE	\$33.56
802857	04/17/07	06	AIR AMERICA TESTING	001	REPAIRS BLDG/GRND-CDM	\$565.00
802858	04/17/07	03	COACH USA	007	FIELD TRIP	\$724.20
802859	04/17/07	03	THE MONARCH PROGRAM	007	FIELD TRIP	\$380.00
802860	04/18/07	03	LINDA DUGGER	005	FUNDRAISER	\$215.59
802861	04/18/07	03	BEST COMPUTER SUPPLIES	022	OFFICE SUPPLIES	\$965.39
802862	04/18/07	03	STEPHANIE SAMUEL	008	\$100 TEACHER STIPEND	\$100.00
802863	04/18/07	03	XEROX CORPORATION	008	INST MAT/SUP GEN PURPOSE	\$403.42
802864	04/18/07	06	MICHELLE BRASHEARS	008	INST MAT/SUP GEN PURPOSE	\$26.93

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
802865	04/18/07	03	ABBEY PARTY RENTS	006	RENTL, LEASE, REPAIR&NON-CAP	\$350.50
802866	04/18/07	03	FOLLETT LIBRARY RESOURCES	009	BOOKS, OTHER THAN TEXTBOOKS	\$2,005.00
802867	04/18/07	03	JOIE ADDENBROOKE	009	INST MAT/SUP GEN PURPOSE	\$300.00
802868	04/18/07	03	KYLIE HOPWOOD	009	\$100 TEACHER STIPEND	\$100.00
802869	04/18/07	03	IRENE HALLIDAY	009	BOOKS OTHER THAN TEXTBOOKS	\$9.70
802870	04/18/07	03	JOIE ADDENBROOKE	009	\$100 TEACHER STIPEND	\$96.14
802871	04/18/07	03	TRACI WAXMAN	009	\$100 TEACHER STIPEND	\$100.00
802872	04/18/07	03	JENNIFER HAVLAT	005	\$100 TEACHER STIPEND	\$100.00
802873	04/18/07	03	APPLE COMPUTER, INC.	005	INST MAT/SUP GEN PURPOSE	\$299.55
802874	04/18/07	03	CCSESA	001	TRAVEL AND CONFERENCES	\$250.00
802875	04/18/07	03	SCHOOL SERVICES OF CALIF., INC	001	TRAVEL AND CONFERENCES	\$250.00
802876	04/19/07	03	OFFICE DEPOT, B.S.D.	006	INST MAT/SUP GEN PURPOSE	\$54.82
802877	04/20/07	63	DISCOVERY SCIENCE CENTER	060	FIELD TRIP	\$1,278.00
802878	04/20/07	03	GREATER SAN DIEGO READING	009	OTHER EXPENSES	\$120.00
802879	04/20/07	03/06	STAPLES	013	OFFICE SUPPLIES	\$69.99
802880	04/20/07	06	CPL CABLE, PIPE, LEAK DETECT	001	REPAIRS BLDGS/GRNDS	\$1,000.00
802881	04/20/07	03	SUPERINTENDENT OF SCHOOLS	001	OFFICE SUPPLIES	\$64.65
802882	04/20/07	03	GRACE HAUSEUR	001	TRAVEL AND CONFERENCES	\$261.54
802883	04/20/07	03	TOM HAUSEUR	001	TRAVEL AND CONFERENCES	\$22.24
802884	04/20/07	13	AMAZON.COM CREDIT	001	MATERIALS AND SUPPLIES	\$156.91
802885	04/20/07	03/06	LIBERTY PAPER	013	OFFICE SUPPLIES	\$274.76
802886	04/20/07	03	DEBBIE EWING	005	ZOO CREW	\$29.36
802887	04/20/07	03	GAIL BRINKERHOFF	005	\$100 TEACHER STIPEND	\$100.00
802888	04/20/07	03	JANET WOLFERTZ	005	INST MAT/SUP GEN PURPOSE	\$600.00
802889	04/20/07	03/06	SPICERS PAPER, INC.	013	OFFICE SUPPLIES	\$162.92
802890	04/20/07	03	JENNIFER STEINMAN	009	INST MAT/SUP GEN PURPOSE	\$40.00
802891	04/20/07	03	AMERICAN CITIZENSHIP AWARDS	009	INST MAT/SUP GEN PURPOSE	\$35.33
802892	04/20/07	03/06	LIBERTY PAPER	013	OFFICE SUPPLIES	\$13.23
802893	04/20/07	03	JANET LEUTEL	009	\$100 TEACHER STIPEND	\$84.51
802894	04/20/07	03	SCHOOL FACILITY CONSULTANTS	002	OTHER CONTRACTS	\$42.50
802895	04/20/07	03	BRIAN CARROLL	005	\$100 TEACHER STIPEND	\$100.00
802896	04/20/07	03	CASEY CANUSO	005	INST MAT/SUP GEN PURPOSE	\$25.49
802897	04/20/07	03	MAD SCIENCE OF SAN DIEGO	006	INSTR SUPPLIES-SCIENCE	\$1,440.00
802898	04/20/07	06	MARKET TOOLS, INC	008	INST MAT/SUP GEN PURPOSE	\$350.00
802899	04/20/07	03	STUDENT SUPPLY COMPANY	008	INST MAT/SUP GEN PURPOSE	\$193.71
802900	04/20/07	03	CALIFORNIA EMBROIDERY AND	006	FUNDRAISER	\$155.86
802901	04/20/07	03	OFFICE DEPOT, B.S.D.	008	INST MAT/SUP GEN PURPOSE	\$53.91
802902	04/20/07	06	THERAPY SHOPPE, INC.	004	INST MAT/SUP GEN PURPOSE	\$177.73
802903	04/20/07	03	COACH USA	004	FIELD TRIP	\$1,320.60
802904	04/20/07	03	COACH USA	004	FIELD TRIP	\$1,086.30
802905	04/23/07	03	CALIFORNIA DEPT OF ED	001	REFUND	\$2,220.00
802906	04/23/07	06	MICHELLE YOUNG	001	OTHER CONTRACTS	\$200.00
802907	04/24/07	06	AC&D PUMP SERVICES, INC.	001	SERVICE AGREEMENTS	\$156.00
802908	04/24/07	06	AIR AMERICA TESTING	001	OTHER CONTRACTS	\$1,020.00
802909	04/24/07	03	JEFF BALES	006	INST MAT/SUP GEN PURPOSE	\$300.00
802910	04/24/07	06	BAKER ELECTRIC	001	REPAIRS BLDG/GRND-HILLS	\$100.54
802911	04/24/07	13	CENTRAL RESTAURANT PRODUCTS	001	MATERIALS AND SUPPLIES	\$184.00
802912	04/24/07	63	ORIENTAL TRADING CO.	060	INST SUPPLIES CHILD DEV	\$57.77
802913	04/24/07	63	DISCOUNT SCHOOL SUPPLY	060	INST SUPPLIES CHILD DEV	\$312.92
802914	04/24/07	63	GOPHER SPORT	060	INST SUPPLIES CHILD DEV	\$12.49
802915	04/24/07	63	S&S WORLD WIDE	060	INST SUPPLIES CHILD DEV	\$288.93
802916	04/24/07	63	SOUTHWEST SCHOOL SUPPLY	060	INST SUPPLIES CHILD DEV	\$181.59

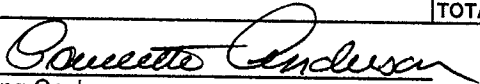
PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
802917	04/24/07	63	RICOH BUSINESS SYSTEMS	060	PRINTING EXPENSE	\$150.85
802918	04/24/07	63	JAYASHREE VATTIKONDA	060	CHILD CARE REFUND	\$97.75
802919	04/24/07	63	CHARLIE & MARGARET POPE	060	CHILD CARE REFUND	\$33.20
802920	04/24/07	63	ERICA HARLOW	060	MILEAGE REIMBURSEMENT	\$70.81
802921	04/24/07	03	NEXUS INTEGRATION SERVICES	001	OTHER CONTRACTS	\$244.00
802922	04/24/07	03	HARCOURT ASSESSMENT	012	TESTING SUPPLIES	\$548.02
802923	04/24/07	03	ADVANCE NEWSMAGAZINES	022	ADVERTISING	\$249.00
802924	04/24/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$54.25
802925	04/24/07	03	JANESE SWANSON	008	INST MAT/SUP GEN PURPOSE	\$290.87
802926	04/24/07	03	COACH USA	008	FIELD TRIP	\$62.10
802927	04/24/07	03	MOORE MEDICAL CORPORATION	011	HEALTH SUPPLIES	\$47.69
802928	04/24/07	03	ZOOLOGICAL SOCIETY-SAN DIEGO	005	OTHER SUPPLIES SCH PROD	\$1,577.00
802929	04/24/07	03	LINDA TUCKER	003	S.NELSON MEMORIAL-HGTS	\$75.78
802930	04/24/07	03	LEGOLAND	008	FIELD TRIP	\$1,601.00
802931	04/24/07	03	COACH USA	008	FIELD TRIP	\$856.21
802932	04/24/07	03	STUDENT SUPPLY COMPANY	003	FUNDRAISER	\$66.26
802933	04/24/07	03	ROBERTA ELLIOTT	003	INST MAT/SUP GEN PURPOSE	\$88.60
802934	04/24/07	03	CANNON SPORTS, INC	003	INST MAT/SUP GEN PURPOSE	\$29.41
802935	04/24/07	06	CINDY RALSTON	003	TRAVEL AND CONFERENCES	\$15.00
802936	04/24/07	06	SDCOE	003	INST MAT/SUP GEN PURPOSE	\$431.00
802937	04/25/07	06	RACHEL JOHNSON	003	INST MAT/SUP GEN PURPOSE	\$270.00
802938	04/25/07	03	WENDY WARDLOW	003	INST MAT/SUP GEN PURPOSE	\$89.36
802939	04/25/07	03	NASCO MODESTO	003	MUSIC SUPPLIES	\$182.63
802940	04/25/07	63	KATJA VANHERLE	060	CHILD CARE REFUND	\$207.10
802941	04/25/07	03	SHERRIE MORRISON	005	\$100 TEACHER STIPEND	\$100.00
802942	04/25/07	03	INSECT LORE PRODUCTS	007	INST MAT/SUP GEN PURPOSE	\$111.90
802943	04/25/07	06	BOUND TO STAY BOUND BOOKS INC	007	INST MAT/SUP GEN PURPOSE	\$106.78
802944	04/25/07	06	SDCOE	007	TRAVEL AND CONFERENCES	\$55.00
802945	04/25/07	03	BEST BEST & KRIEGER ATTORNEYS	001	LEGAL FEES	\$3,044.73
802946	04/26/07	03	STUDENT SUPPLY COMPANY	009	INST MAT/SUP GEN PURPOSE	\$393.29
802947	04/30/07	03	ANGUIANO LANDSCAPING	001	OTHER CONTRACTS	\$2,569.40
802948	04/30/07	03	FOLLETT LIBRARY RESOURCES	004	BOOKS OTHER THAN TEXTBOOKS	\$255.03
802949	04/30/07	03	COACH USA	006	FIELD TRIP	\$362.10
802950	04/30/07	03	ZOOLOGICAL SOCIETY-SAN DIEGO	009	FIELD TRIP	\$150.00
802951	04/30/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$81.78
802952	04/30/07	03	XEROX CORPORATION	013	OFFICE SUPPLIES	\$465.48
802953	04/30/07	03	PAMELA A. BARGER	005	6TH GRADE GIFT	\$23.36
802954	04/30/07	03	LINDA TUCKER	003	MUSIC SUPPLIES	\$53.61
802955	04/30/07	03	CENTER FOR ECONOMIC EDUCATION	006	INST MAT/SUP GEN PURPOSE	\$60.00
802956	04/30/07	06	TRICIA HUPPERT	006	INST MAT/SUP GEN PURPOSE	\$50.00
802957	04/30/07	03	BECKY ZEBOLD	006	INST MAT/SUP GEN PURPOSE	\$25.00
802958	04/30/07	03	DEBRA COLE	007	\$100 TEACHER STIPEND	\$100.00
802959	04/30/07	03	JIM GIANOLA	007	\$100 TEACHER STIPEND	\$100.00
802960	04/30/07	03	FERESHTEH JENKINS	007	\$100 TEACHER STIPEND	\$98.15
802961	04/30/07	03	TONI JONES	007	OTHER EXPENSES	\$38.27
802962	04/30/07	03	NANCY PAYNE	007	MISC. SUPPLIES	\$60.00
900000	04/24/07	03	SUPERINTENDENT OF SCHOOLS	006	OFFICE SUPPLIES	\$450.00

REPORT TOTAL

\$185,956.27

DEL MAR UNION SCHOOL DISTRICT
Revolving Cash Fund March 1-31, 2007

Date	Check No	Payee	Purpose	Amount	Account #
4/3/07	7964	Linda Brown	child nutrition supplies	55.76	13-00 5310-000 0000 3700 4300-000 045
4/3/07	7965	Shelley Petersen	reimbursement office supplies	35.99	03-00 0000-466 0000 2700 4300-046 006
4/3/07	7966	Marilyn Wyman	refund for employee lunch	32.00	13-00 5310-000 0000 0000 8634-000 000
4/3/07	7967	Amber Paige	reimbursement child care supplies	25.71	63-00 0000-000 0000 6000 4300-067 067
4/3/07	7968	Sandi Martinez	reimbursement instructional supplies	16.16	03-00 0000-001 1110 1000 4300-010 006
4/3/07	7969	Linda Luce	mileage	91.67	03-00 0000-772 0000 7510 5200-025 045
4/3/07	7969	Linda Luce	rimbursement misc. supplies	25.50	03-00 0000-772 0000 7510 4300-089 045
4/3/07	7970	DMV	duplicate title 1986 Ford	17.00	06-00 8150-640 0000 8110 4300-089 045
4/3/07	7971	DMV	duplicate title 1994 Husky Hauler	17.00	06-00 8150-640 0000 8110 4300-089 045
4/16/07	7972	Bolton & Company Insurance	6th grade camp student insurance	55.20	03-00 0000-755 1110 1000 5800-010 045
4/17/07	7973	Darlene Nadlonek	reimbursement personal advertising	25.00	03-00 0000-503 0000 7200 5800-037 040
4/17/07	7974	Cathy Birks	mileage	120.00	03-00 0000-504 0000 7200 5200-025 045
4/17/07	7975	Barrett Blake	reimbursement gasoline	71.95	03-00 8150-640 0000 8110 4300-085 045
4/17/07	7975	Barrett Blake	reimbursement computer supplies	21.85	03-00 0000-000 0000 2420 4300-088 030
4/17/07	7976	Jonathon Guertin	reimbursement computer supplies	64.64	03-00 0000-000 0000 2420 4300-088 030
4/17/07	7977	Paulette Anderson	mileage	56.03	03-00 0000-504 0000 7200 5200-025 045
4/17/07	7978	Donna Kurriyama	mileage	24.74	03-00 0000-410 0000 3120 5200-025 040
4/17/07	7979	Orna and Boaz Cook	child care tuition refund	22.85	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7980	Nina Detrow	child care tuition refund	33.20	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7981	Beili Zhang and Dehua Huang	child care tuition refund	14.55	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7982	Jennifer and Geoff McClellan	child care tuition refund	26.00	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7983	Amy and Eric Simon	child care tuition refund	31.60	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7984	Sandra and Jim Burgess	child care tuition refund	30.00	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7985	Sung Hee and Byung Ho Song	child care tuition refund	29.10	63-00 0000-000 0000 0000 8699-066 000
4/17/07	7986	Soom-bok and Hyo-Kyung Kim	child care tuition refund	25.00	63-00 0000-000 0000 0000 8699-066 000
4/18/07	7987	O'Briens	strategic planning meeting	150.00	06-00 7395-000 1110 1000 4300-010 009
4/18/07	7988	San Dieguito UHSD	strategic planning meeting	59.96	06-00 7395-000 1110 1000 4300-010 009
4/25/07	7989	Sherry Forte	reimbursement meeting supplies	128.95	03-00 0000-501 0000 7100 4300-089 040
4/25/07	7990	David Jones	reimbursement instructional supplies	134.02	03-00 0000-005 1110 1000 4300-010 005
4/25/07	7991	Cinda Peck	reimbursement music supplies	66.80	03-00 0000-005 1110 1000 4300-090 005
4/25/07	7991	Cinda Peck	reimbursement 6th grade gift expense	35.65	03-00 0000-005 1110 1000 4300-022 005
4/25/07	7992	Jonathon Guertin	reimbursement misc. supplies	94.07	03-00 0000-504 0000 7200 4300-089 045
4/25/07	7993	David Skinner	reimbursement instructional supplies	27.28	03-00 0000-005 1110 1000 4300-010 005
4/25/07	7994	Shannon Parson	mileage	46.55	06-00 7395-000 1110 1000 5200-000 005
4/25/07	7995	Eric Osicki	reimbursement travel/conference	67.93	06-00 7395-000 1110 1000 5200-000 005
4/27/07	7996	Jonathon Guertin	reimbursement travel/conference	440.80	03-00 0000-000 0000 2420 5200-000 030
4/25/07		Union Bank	analysis deficit	9.14	03-00 0000-504 0000 7200 5800-080 045
4/30/07		Union Bank	interest	(2.25)	03-00 0000-504 0000 7200 5800-080 045
			TOTAL	2,227.40	

Paulette Anderson 
 Custodian, Revolving Cash

Date 5/14/07

May 15, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Approval of Resolution No. 2007-06, Resolution No. 2007-07, and Resolution No. 2007-08 Authorizing Designated Signatures for the 2007-2008 Fiscal Year

Education Code requires the Governing Board to approve resolutions prior to the beginning of each fiscal year in order to maintain a current record with the San Diego County Office of Education of persons authorized to act on behalf of the Del Mar School District.

Upon approval, the following persons will be authorized to act on behalf of the Del Mar Union School District for the 2007-2008 fiscal year:

Dena Whittington, Assistant Superintendent Business Services, is the authorized agent to receive mail from the Accounting Section;

Dena Whittington, Paulette Anderson, Business Services Coordinator, Thomas F. Bishop, Superintendent, Cathy Birks, Business Services Specialist, and Margaret Mendenhall, Payroll Supervisor, are the authorized persons to pick up warrants from the County Office of Education;

Thomas F. Bishop and Rodger Smith, Director Human Resources and Facilities are the authorized persons to sign the Payment Order, and

Dena Whittington, Paulette Anderson, Thomas F. Bishop are authorized to sign any and all orders in the name of the District, drawn on the funds of the District.

FISCAL IMPACT: N/A

RECOMMENDED: The Superintendent Recommends Approval of Resolution No. 2007-06, Resolution No. 2007-07, and Resolution No. 2007-08 Authorizing Designated Signatures for the 2007-2008 Fiscal Year.

*9.3

RESOLUTION NO. 2007-07

PAYMENT ORDER RESOLUTION

The Del Mar Union School District, San Diego County ON MOTION OF member _____

_____, seconded by member _____ effective July 1,

2007 through June 30, 2008.

IT IS RESOLVED AND ORDERED that, in accordance with the provisions of Section 3100 et seq., Chapter 8, Division 4, Title 1 of the Government Code, the following persons are hereby designated to ascertain and certify that each employee of said district has taken the oath of allegiance.

Thomas F. Bishop, Superintendent
Rodger Smith, Director Human Resources and Facilities

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the San Diego County Office of Education.

PASSED AND ADOPTED by said Governing Board on May 23, 2007 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Thomas F. Bishop, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable (rubber stamp):

RESOLUTION NO. 2007-08

RESOLUTION DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS
(COMMERCIAL WARRANTS)

The Del Mar Union School District, San Diego County ON MOTION OF member _____

_____, seconded by member _____ effective July 1,

2007 through June 30, 2008.

IT IS RESOLVED AND ORDERED that, pursuant to the provisions of Education Code Section 42632 or 85232, Thomas F. Bishop, Superintendent; Dena Whittington, Assistant Superintendent Business Services; and Paulette Anderson, Business Services Coordinator are hereby authorized to sign any and all orders in the name of the District, drawn on the funds of said District.

IT IS FURTHER RESOLVED that this motion shall stand and that all additions and deletions shall be submitted in writing to the County Office.

PASSED AND ADOPTED by said Governing Board on May 23, 2007 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Thomas F. Bishop, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary of the Governing Board

Manual signature(s) of authorized person(s):

Facsimile signature(s), if applicable (rubber stamp):

May 10, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Board Approval of Agreement Between Namvar's Landscape Services and the Del Mar Union School District for Landscape Maintenance at Ashley Falls School, Sage Canyon School, Sycamore Ridge School and Torrey Hills School in the Amount of \$53,400.00 for the 2007-2008 Fiscal Year

Namvar's Landscape Services has been maintaining the landscape at District school sites for the past 4 years with satisfactory results. The District's maintenance department has worked closely with Namvar's Landscape Services to supervise the landscape maintenance at the sites and recommends that the District contracts with Namvar's for another year. The agreement for 2007-2008 includes a projected increase of 5.6% which is due to high fuel and employee labor related costs.

As the District continues to grow, Randy Wheaton, Director of Maintenance and Operations, recommends that the new sites be maintained by the same landscape maintenance company to provide continuity between the school sites and to assure the quality of grounds maintenance.

The contract for this work is available for review at the Del Mar Union School District Office.

FISCAL IMPACT: This expenditure is included in the 2007/2008 Proposed Budget.

RECOMMENDED: The Superintendent Recommends Approval of the Contract Between Namvar's Landscape Services and the Del Mar Union School District for Landscape Maintenance at Ashley Falls School, Sage Canyon School, Sycamore Ridge School and Torrey Hills School in the Amount of \$53,400.00 for the 2007-2008 Fiscal Year.

*9.4

May 15, 2006

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Board Approval of Contracts For 2007/2008 Fiscal Year Annual Inspections, Maintenance and Service

Randy Wheaton, Director of Maintenance and Operations, recommends that the following contracts be approved for various inspections, maintenance and service required by the District during the 2007/2008 fiscal year. The listed contracts will be funded by restricted maintenance.

1. Standard Electronics will provide annual inspection and testing of all fire protection and peripheral devices and dampers at the District Office and all eight school sites. Testing to be done by one (1) Standard Electronics technician and (1) maintenance representative. All work will be completed as per NFPA72 in the amount of \$9,925.
2. COSCO will provide quarterly inspections and reports for the sprinkler systems for the District Office and all eight school sites. Inspection of the wet pipe fire sprinkler system is to be as defined by the State of California Title 19. Work will be completed in the amount of \$11,600.
3. Lloyd Pest Control will perform a complete initial service on all buildings followed by comprehensive inspections by the technician on an every other month basis beginning in August. The subsequent services will consist of inspections and spot treatment when deemed necessary. Minimal use of pesticides while maintaining complete pest control is the objective. Exact dates of service will be determined by Randy Wheaton, Director of Maintenance and Operations, and Albert Sanchez-Alvarez, Lloyd's Pest Control representative. The District will assure proper notification. The annual agreement amount is \$6,750.
4. Green Leaf Tree Care Incorporated will provide annual tree trimming throughout the District. This service will provide protection for our children, facilities and grounds by providing a safe outdoor environment. Green Leaf Tree Care, Inc. has satisfactorily completed past brush and tree care jobs for the District. The District's Director of Maintenance and Operations will schedule the work to be completed before staff and students return for the new school year. The cost of this service will be \$5,100.

5. Air America Testing will review existing AHERA records and documents and update the program to include the 6-month review of the schools to determine the status of identified Asbestos Containing Materials. Also included will be the collection and analysis of wipe sample for lead content in the preschool in order to conduct a risk assessment of the preschool. The cost of the service will be \$2,200.

*The contracts for the work listed above are available for review
at the Del Mar Union School District Office.*

FISCAL IMPACT: The expenditure of \$33,375.00 is included in the proposed 2007/2008 restricted maintenance budget.

RECOMMENDED: The Superintendent Recommends Approval of the Contracts For 2007/2008 Fiscal Year Annual Inspections, Maintenance and Service

*9.5

May 15, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject Board Award and Approval of Agreement Between Southwest School and Office Supply and the Del Mar Union School District for Classroom and Office Supplies, June 1, 2007 through May 30, 2008

At the regular board meeting of February 15, 2007 the board approved going to bid for Classroom and Office Supplies.

The request for bids was advertised in the North County Times on March 22 & 29, 2007. Twelve bid packets were mailed. We received three bids at the April 27th, 11:00 a.m. scheduled bid opening. District staff reviewed the bids and is recommending award of the contract to Southwest School and Office Supply. The contract for 620 classroom and office supply items will be in place from June 1, 2007 through May 30, 2008 to facilitate the school sites and District departments while doing next fiscal year ordering. The Business Department believes that contracting with one vendor will eliminate fragmented ordering thereby reducing the number of purchase orders processed. The Business Department also believes that service to the sites and departments by both the vendor and the Business Department staff will improve with fewer purchase orders to process.

District staff recommends that the Board approves this contract and award to Southwest School and Office Supply.

The Contract for this work is available for review at the Del Mar Union School District Office.

FISCAL IMPACT: None.

RECOMMENDED: The Superintendent Recommends Approval of the Contract Between Southwest School and Office Supply and the Del Mar Union School District for Classroom and Office Supplies valid June 1, 2007 through May 30, 2008.

*9.6

May 15, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Board Approval of Advertising for Bids for Field Renovation at Del Mar Heights School

Randy Wheaton, Director of Maintenance and Operations, advises that the playing field at Del Mar Heights School is in need of renovation. The recommended renovation will provide a safe and useful play area for students and the surrounding neighborhood. If the Board approves the request to advertise, the ads will be posted on May 29 and June 5, 2007 and bids will be due on June 25. This schedule will allow for contract award at the June 27, 2007 board meeting.

The cost of this renovation will be paid by restricted maintenance.

FISCAL IMPACT: This expenditure will be paid out of the proposed 2007/2008 restricted maintenance budget.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approves the Advertising for Bids for Field Renovation at Del Mar Heights School.

*9.7

May 15, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Approval of Resolution No. 2007-09 Authorizing Temporary Interfund Transfers of Special or Restricted Fund Moneys

Approval of Resolution No. 2007-09 will facilitate year-end closing by allowing the transfer of money between funds. This will only occur if one fund owes another for expenditures paid this year or if final obligations of a fund cannot be met unless a temporary loan is made from another fund. Amounts transferred shall be repaid within the final 120 calendar days of a fiscal year.

FISCAL IMPACT: N/A

RECOMMENDED: The Superintendent Recommends Approval of Resolution No. 2007-09 Authorizing Temporary Interfund Transfers of Special or Restricted Fund Moneys.

*9.8

RESOLUTION NO. 2007-09

DEL MAR UNION SCHOOL DISTRICT

RESOLUTION TO ESTABLISH INTERUND TRANSFERS OF SPECIAL OR RESTRICTED FUND MONEYS TO FACILITATE YEAR END CLOSING

ON MOTION of Member _____,

Seconded by member _____, the following resolution is hereby adopted:

WHEREAS, the Board of Trustees of any school district may direct that moneys held in any fund or account be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code section 42603, and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account, and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year,

THEREFORE, BE IT RESOLVED that the Board of Trustees of the Del Mar Union School District, in accordance with the provisions of Education Code section 42603 adopts the following authorization for the fiscal year 2004-2005 to temporarily transfer funds between the following funds provided that all transfers are approved by the Superintendent or his designee:

Fund 03-00	Fund 14-00	Fund 40-00
Fund 06-00	Fund 17-42	Fund 63-00
Fund 13-00	Fund 25-19	Fund 73-20

PASSED AND ADOPTED by the Board of Trustees on this 23rd day of May, 2007 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

I, Thomas F. Bishop, Secretary of the Governing Board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Secretary of the Governing Board

May 23, 2007

To: Board Members
From: Dena Whittington
Subject: 2006-2007 Monthly Budget Update

This agenda item is to provide a monthly update of remaining budget balances for each fund individually. Budget amounts are those presented to the Board of Trustees in the Second Interim Report as of January 31, 2007 at the February 28, 2007 Regular Board Meeting. The actual revenues and expenditures are as of April 30, 2007.

Please note the Revenue Limit Sources in the General Fund – Unrestricted are within 3% of our budgeted amount. This is due to the April 2007 Tax Apportionment.

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2006-2007 Budget.

RECOMMENDED: No action required. For information only.

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
General Fund - Unrestricted
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 26,347,046	\$ 25,607,961	3%
Federal Revenue	-	5,328.00	
Other State Revenue	2,941,566	2,710,135	8%
Other Local Revenue	1,649,611	1,831,724	-11%
Total Revenues	\$ 30,938,223	\$ 30,155,148	3%
Expenditures			
Certificated Salaries	\$ 16,220,751	\$ 13,090,885	19%
Classified Salaries	2,947,430	2,258,487	23%
Employee Benefits	4,328,344	3,487,862	19%
Books and Supplies	1,687,009	938,383	44%
Services and Other Operating	2,302,004	1,636,126	29%
Capital Outlay	205,212	147,091	28%
Other Outgo	38,708	43,592	-13%
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 27,729,458	\$ 21,602,426	22%
Excess (Deficiency) Revenues and Expenditures	\$ 3,208,765	\$ 8,552,722	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	-	
Contributions	(3,853,477)	-	
Other Financing Sources and Uses	\$ (3,853,477)	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (644,712)	\$ 8,552,722	
Beginning Fund Balance	\$ 6,302,756		
Ending Fund Balance**	\$ 5,658,044		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
General Fund - Restricted
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 302,489	\$ 41,901	86%
Federal Revenue	708,006	155,865	78%
Other State Revenue	1,733,870	1,399,856	19%
Other Local Revenue	1,128,481	924,644	18%
Total Revenues	\$ 3,872,846	\$ 2,522,266	35%
Expenditures			
Certificated Salaries	\$ 2,286,963	\$ 1,839,881	20%
Classified Salaries	1,812,548	1,390,831	23%
Employee Benefits	831,277	636,981	23%
Books and Supplies	1,252,855	450,869	64%
Services and Other Operating	1,122,486	782,243	30%
Capital Outlay	225,901	210,000	7%
Other Outgo	88,176	44,087	50%
Transfers of Indirect/Direct Support	-	-	
Total Expenditures	\$ 7,620,206	\$ 5,354,892	30%
Excess (Deficiency) Revenues and Expenditures	\$ (3,747,360)	\$ (2,832,626)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (148,500)	\$ (148,500)	
Contributions	\$ 3,853,477	\$ -	
Other Financing Sources and Uses	\$ 3,704,977	\$ (148,500)	
Net Increase (Decrease) In Fund Balance	\$ (42,383)	\$ (2,981,126)	
Beginning Fund Balance	\$ 461,653		
Ending Fund Balance**	\$ 419,270		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
General Fund - Combined
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 26,649,535	\$ 25,649,862	4%
Federal Revenue	\$ 708,006	\$ 161,193	77%
Other State Revenue	\$ 4,675,436	\$ 4,109,991	12%
Other Local Revenue	\$ 2,778,092	\$ 2,756,368	1%
Total Revenues	\$ 34,811,069	\$ 32,677,414	6%
Expenditures			
Certificated Salaries	\$ 18,507,714	\$ 14,930,766	19%
Classified Salaries	\$ 4,759,978	\$ 3,649,318	23%
Employee Benefits	\$ 5,159,621	\$ 4,124,843	20%
Books and Supplies	\$ 2,939,864	\$ 1,389,252	53%
Services and Other Operating	\$ 3,424,490	\$ 2,418,369	29%
Capital Outlay	\$ 431,113	\$ 357,091	17%
Other Outgo	\$ 126,884	\$ 87,679	31%
Transfers of Indirect/Direct Support	\$ -	\$ -	
Total Expenditures	\$ 35,349,664	\$ 26,957,318	24%
Excess (Deficiency) Revenues and Expenditures	\$ (538,595)	\$ 5,720,096	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (148,500)	\$ (148,500)	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ (148,500)	\$ (148,500)	
Net Increase (Decrease) In Fund Balance	\$ (687,095)	\$ 5,571,596	
Beginning Fund Balance	\$ 6,764,409		
Ending Fund Balance**	\$ 6,077,314		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Cafeteria Fund
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -		
Federal Revenue	118,620	\$ 43,069	64%
Other State Revenue	4,032	\$ 3,634	10%
Other Local Revenue	795,807	\$ 538,816	32%
Total Revenues	\$ 918,459	\$ 585,519	36%
Expenditures			
Certificated Salaries	\$ -		
Classified Salaries	77,970	\$ 51,774	34%
Employee Benefits	29,888	\$ 19,007	36%
Books and Supplies	735,382	\$ 433,295	41%
Services and Other Operating	20,903	\$ 17,998	14%
Capital Outlay	35,838	\$ 35,837	0%
Other Outgo	22,121	\$ -	100%
Transfers of Indirect/Direct Support	-	\$ -	
Total Expenditures	\$ 922,102	\$ 557,911	39%
Excess (Deficiency) Revenues and Expenditures	\$ (3,643)	\$ 27,608	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	\$ -	
Contributions	-	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (3,643)	\$ 27,608	
Beginning Fund Balance	\$ 97,745		
Ending Fund Balance**	\$ 94,102		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Deferred Maintenance
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	131,711	145,351	-10%
Other Local Revenue	8,000	8,318	-4%
Total Revenues	\$ 139,711	\$ 153,669	-10%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	156,981	156,981	0%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 156,981	\$ 156,981	0%
Excess (Deficiency) Revenues and Expenditures	\$ (17,270)	\$ (3,312)	
Other Financing Sources and Uses			
Transfers In	\$ 148,500	\$ 148,500	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 148,500	\$ 148,500	
Net Increase (Decrease) In Fund Balance	\$ 131,230	\$ 145,188	
Beginning Fund Balance	\$ 356,918		
Ending Fund Balance**	\$ 488,148		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Special Reserve for other than Capital Outlay
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	18,000	37,867	-110%
Total Revenues	\$ 18,000	\$ 37,867	-110%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 18,000	\$ 37,867	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 18,000	\$ 37,867	
Beginning Fund Balance	\$ 1,182,579		
Ending Fund Balance**	\$ 1,200,579		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Capital Facilities
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	123,400	143,720	-16%
Total Revenues	\$ 123,400	\$ 143,720	-16%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	2,342	450	
Capital Outlay	9,000	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 11,342	\$ 450	96%
Excess (Deficiency) Revenues and Expenditures	\$ 112,058	\$ 143,270	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 112,058	\$ 143,270	
Beginning Fund Balance	\$ 62,295		
Ending Fund Balance**	\$ 174,353		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Special Reserve Fund for Capital Outlay Projects
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	40,000	49,219	-23%
Total Revenues	\$ 40,000	\$ 49,219	-23%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	1,500,000	1,477,500	2%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 1,500,000	\$ 1,477,500	2%
Excess (Deficiency) Revenues and Expenditures	\$ (1,460,000)	\$ (1,428,281)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (1,460,000)	\$ (1,428,281)	
Beginning Fund Balance	\$ 1,537,250		
Ending Fund Balance**	\$ 77,250		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Capital Project Fund for Blended Component Units
(CFD 95-1 and CFD 99-1)
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,724,764	1,817,834	33%
Total Revenues	\$ 2,724,764	\$ 1,817,834	33%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	351,665	198,546	44%
Capital Outlay	358,827	326,646	9%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 710,492	\$ 525,192	26%
Excess (Deficiency) Revenues and Expenditures	\$ 2,014,272	\$ 1,292,642	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	(1,566,565)	(1,566,565)	
Contributions	-	-	
Other Financing Sources and Uses	\$ (1,566,565)	\$ (1,566,565)	
Net Increase (Decrease) In Fund Balance	\$ 447,707	\$ (273,923)	
Beginning Fund Balance	\$ 8,574,276		
Ending Fund Balance**	\$ 9,021,983		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Debt Service Fund for Blended Component Units (CFD)
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	0	0	
Total Revenues	\$ -	\$ -	
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	1,566,565	1,566,565	0%
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 1,566,565	\$ 1,566,565	0%
Excess (Deficiency) Revenues and Expenditures	\$ (1,566,565)	\$ (1,566,565)	
Other Financing Sources and Uses			
Transfers In	\$ 1,566,565	\$ 1,566,565	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 1,566,565	\$ 1,566,565	
Net Increase (Decrease) In Fund Balance	\$ -	\$ -	
Beginning Fund Balance	\$ -		
Ending Fund Balance**	\$ -		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Other Enterprise Fund - Childcare
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,415,859	2,083,861	14%
Total Revenues	\$ 2,415,859	\$ 2,083,861	14%
Expenditures			
Certificated Salaries	\$ 61,019	\$ 50,849	17%
Classified Salaries	1,566,658	1,333,157	15%
Employee Benefits	313,537	254,076	19%
Books and Supplies	213,819	158,655	26%
Services and Other Operating	161,611	52,105	68%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 2,316,644	\$ 1,848,842	20%
Excess (Deficiency) Revenues and Expenditures	\$ 99,215	\$ 235,019	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 99,215	\$ 235,019	
Beginning Fund Balance	\$ 766,653		
Ending Fund Balance**	\$ 865,868		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
2006-2007 Budget Update - Second Interim
Foundation Trust Fund
April 30, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	1,400	1,338	4%
Total Revenues	\$ 1,400	\$ 1,338	4%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ -	
Excess (Deficiency) Revenues and Expenditures	\$ 1,400	\$ 1,338	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 1,400	\$ 1,338	
Beginning Fund Balance	\$ 41,813		
Ending Fund Balance**	\$ 43,213		

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source

** Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

May 23, 2007

To: Board Members
 From: Dena Whittington
 Subject: 2007-2008 General Fund Budget – Third Read
 2007-2008 Cafeteria Fund Budget – Second Read
 2007-2008 Enterprise Fund Budget – Second Read

General Fund:

The following is a second read of the Del Mar Union School District 2007-2008 General Fund Budget. The figures are preliminary, but do provide a starting point to plan for next year. Included in this narrative are the assumptions used in the calculations. Assumptions will change as information is available at the Governor’s level. In addition, any program changes will be incorporated in future versions. Please review attached spreadsheets for detailed information.

Property tax revenues have been budgeted conservatively for 2007-2008 at 5%. This 5% was calculated based on the 2006-2007 amount at Second Interim. As additional information is published by the County Tax Assessor’s Office, this percentage may be adjusted. An additional 1% increase in property taxes would result in an increase revenue for the district of \$265,513. For your information, below is the District’s history of increases in property tax.

HISTORY OF PROPERTY TAX GROWTH 1995-96 TO 2006-07

<u>YEAR</u>		<u>Total Tax Revenue</u>	<u>Increase Over Prior Year</u>
1995/1996	Actual	6,333,250	
1996/1997	Actual	6,717,364	6%
1997/1998	Actual	7,363,317	10%
1998/1999	Actual	8,533,433	16%
1999/2000	Actual	10,226,396	20%
2000/2001	Actual	12,337,172	21%
2001/2002	Actual	15,127,318	23%
2002/2003	Actual	17,589,022	16%
2003/2004	Actual	19,592,294	11%
2004/2005	Actual	21,642,245	10%
2005/2006	Actual	24,485,690	13%
2006/2007	Estimated	26,551,398	8%

Federal Revenues are remaining constant or decreasing. We do not anticipate much fluctuation in these revenue sources over the next few months. State revenues have been adjusted to reflect information that is currently available from Sacramento. Programs with unknown funding changes are noted on the following pages. There may be changes in the State programs over the next few months as the Governor attempts to balance the State level budget.

Local revenue that has been budgeted for 2007-2008 include the Winston School lease and interest earnings. Site donations are not budgeted at this time due to their unpredictable nature. Also, any donations received at the site level are earmarked for activities such as field trips or supplies.

On March 29, 2007, the Del Mar Union School District Board of Trustees held a Special Board Meeting. Due to decisions made during this meeting, revenue from the Del Mar School Education Foundation has now been included. The amount included for the 2007-2008 budget is \$600,000. This is the same amount as budgeted in 2006-2007.

The cost of step and column for the General Fund in the 2007-2008 school year is \$635,617. This is a contractual obligation of the District as individual employees progress up the salary schedule. The amount does not include any salary schedule improvements that have yet to be negotiated. The health benefit cap also remains the same at this time.

Changes to district staff which have been included in the projection are as follows. Five additional teachers may be needed. One of these teachers will be for a new special education class (this item was approved at the March Regular Board Meeting). The cost of the expansion principal at Ocean Air will be partially offset by the reduction of one vice principal position at Torrey Hills School. Also related to the opening of Ocean Air School will be the addition of classified staff for the office and custodial support.

For the third read of the General Fund budget, expenditures other than salaries and benefits were reviewed. Legal fees and travel conference were both reduced.

Site budgets were allocated based on current projected enrollments. Enrollment amounts are adjusted in October and budgets are re-allocated.

The Assisted Learning Program (ALP) was eliminated from the budget. Staffing and supplies for this program was a \$115,000 expense to the General Fund. The district does not qualify for Federal or State revenue to offset the expenditures. This program will be re-evaluated in the fall once the property taxes for the 2007-2008 school year are known. Historically the ALP program has begun in mid or late November.

Cafeteria Fund:

For the second read of the Cafeteria budget, minor adjustments have been made to both revenues and expenditures. The net effect of these adjustments results in an increase to the fund balance of \$2,758.

The Cafeteria Fund budget has been included. The number of meals per day used for calculation purposes is 1,300 for all 180 days of school. This is a conservative estimate since our participation continues to grow. Participants in the milk program were budgeted at the same level as 2006-2007 at 1,000 students district wide.

Revenue amounts were budgeted using the 2006-2007 lunch prices of \$3.00 for student lunch and \$.50 student milk. Federal and State reimbursement rates remain the same pending new information from the Governor's May Revise. A full analysis of the Cafeteria Fund fees and expenses will be presented at the May 2007 Board of Trustees Meeting.

Expansion positions will include an additional Child Nutrition Worker at Ocean Air. This position may be included with the Office Assistant position now being advertised. Only the applicable part of the position dealing with the lunch program will be charged to the Cafeteria Fund. The Office Assistant position has been included as an expansion position in the General Fund. In addition, there will be an expansion position of a part-time Child Nutrition Delivery Driver. This position will be 6 hours a day for the 180 school days. All existing payroll and benefit expenses have been adjusted for the 2007-2008 step and column.

During the 2006-2007 school year, the district leased a second delivery vehicle. This vehicle was used to ensure timely delivery of meals, and adequate room for all carts on days with high volume. Now with the opening of Ocean Air, and the increased meal participation, a second district vehicle is necessary. \$30,000 is included in the 2007-2008 budget to purchase a second delivery vehicle.

In 2007-2008, the Cafeteria Fund will continue to be self-supporting and not require any financial assistance from the General Fund.

Enterprise Fund:

No adjustments to revenues and expenditures were made for the second reading. The projected ending fund balance in the Enterprise Fund remains at \$819,316.

The Enterprise Fund is where all financial transactions for the District's Child Care Program are recorded. The Child Care Department is projecting the same level of participation in all programs for the 2007-2008 school year.

There will be two expansion positions related to the opening of Ocean Air. One will be a full-time Assistant Child Care Director, the second will be a part-time Team Lead. The positions are budgeted at \$78,525 and include all applicable benefits and payroll costs.

Revenues are budgeted at the same level as 2006-2007.

Payroll and benefit expenses have been increased for step and column. Expansion positions are included.

Books and supplies have been adjusted up for start up supplies at Ocean Air.

Future Budget Events:

Re-calculation of salary and benefit costs

Budget Development for remaining funds

Budget Study Workshop for the Board of Trustees – To be scheduled

Budget Adoption, June 27, 2007 Regular Board Meeting

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2007-2008 Budget. The Original 2007-2008 Budget must be adopted by the Board of Trustees by June 30, 2007.

RECOMMENDED: No action required.

**Del Mar Union School District
Budget Assumptions
General Fund
May 23, 2007 - Third Read**

Davis Enrollment	3990
Certificated Staffing Levels	\$ 364,500
<i>Expansion Principal</i>	
<i>Less one Vice Principal Position</i>	
<i>5 teachers (1 Special Ed and 4 Regular)</i>	
Classified Staffing Levels	\$ 205,460
<i>Expansion Admin Asst</i>	
<i>Expansion Office Asst</i>	
<i>Expansion Health Clerk</i>	
<i>Expansion Plant Manager</i>	
<i>Expansion Night Custodian</i>	

		First Read	Second Read	Third Read
Revenues	Change	Dollar Change	Dollar Change	Dollar Change
Property Tax Increases	5.00%	\$ 1,304,611	\$ 1,327,570	\$ 1,327,570
Federal Funding	Various	(882)	(882)	(882)
State Funding	Various	(775,668)	(778,334)	(778,334)
Local Income	Various	(978,264)	(280,437)	(280,437)
Total Change in Revenues		\$ (450,203)	\$ 267,917	\$ 267,917
Expenditures				
Step and Column - Salary and Benefits		\$ (635,617)	\$ (635,617)	\$ (635,617)
Additional Staffing		(569,960)	(569,960)	(569,960)
Books and Supplies		378,264	378,264	1,051,566
Services and Other Operating		775,668	777,001	128,222
Capital Outlay		0	0	321,223
Other Outgo		0	0	6,782
Transfers of Indirect/Direct Support		0	0	0
Total Change in Expenditures		\$ (51,645)	\$ (50,312)	\$ 302,216
Net Change of Revenues and Expenditures		\$ (501,848)	\$ 217,605	\$ 570,133

**Del Mar Union School District
Budget Revenue and Expenditure Projections
General Fund
May 23, 2007 - Third Read**

	2006-07 Estimated Actuals	March 2007-08 Proposed Budget	April 2007-08 Proposed Budget	May 2007-08 Proposed Budget	Proposed Change
Revenues					
Revenue Limit Sources	\$ 26,649,535	\$ 27,954,146	\$ 27,954,146	\$ 27,977,105	\$ 1,327,570
Federal Revenue	708,006	707,124	707,124	707,124	(882)
Other State Revenue	4,675,436	3,898,435	3,898,435	3,897,102	(778,334)
Other Local Revenue	2,778,092	1,799,828	2,399,828	2,497,655	(280,437)
Total Revenues	\$ 34,811,069	\$ 34,359,533	\$ 34,959,533	\$ 35,078,986	\$ 267,917
Expenditures					
Certificated Salaries	\$ 18,507,714	\$ 19,284,556	\$ 19,284,556	\$ 19,284,556	\$ (776,842)
Classified Salaries	4,759,978	5,115,397	5,115,397	5,115,397	(355,419)
Employee Benefits	5,159,621	5,232,937	5,232,937	5,232,937	(73,316)
Books and Supplies	2,939,864	2,561,600	2,561,600	1,888,298	1,051,566
Services and Other Operating	3,424,490	2,646,156	2,646,156	3,296,268	128,222
Capital Outlay	431,113	431,113	431,113	109,890	321,223
Other Outgo	275,384	275,384	275,384	268,602	6,782
Transfers of Indirect/Direct Support	0	0	0	0	0
Total Expenditures	\$ 35,498,164	\$ 35,547,144	\$ 35,547,144	\$ 35,195,948	\$ 302,216
Excess (Deficiency) Revenues and Expenditures	\$ (687,095)	\$ (1,187,611)	\$ (587,611)	\$ (116,962)	\$ 570,133
Beginning Fund Balance	\$ 6,764,408	\$ 6,077,313	\$ 6,077,313	\$ 6,077,313	
Ending Fund Balance	\$ 6,077,313	\$ 4,889,702	\$ 5,489,702	\$ 5,960,351	

* Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
Budget Revenue and Expenditure Projections
Cafeteria Special Reserve
May 23, 2007 - Second Read**

	2006-07 Estimated Actuals	April 2007-08 Proposed Budget	May 2007-08 Proposed Budget	Proposed Change
Revenues				
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenue	118,620	118,620	114,300	(4,320)
Other State Revenue	4,032	4,032	3,780	(252)
Other Local Revenue	795,806	795,806	801,724	5,918
Total Revenues	\$ 918,458	\$ 918,458	\$ 919,804	\$ 1,346
Expenditures				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	77,970	111,167	111,167	(33,197)
Employee Benefits	29,888	30,826	30,826	(938)
Books and Supplies	735,382	719,182	717,933	17,450
Services and Other Operating	20,903	5,000	5,000	15,903
Capital Outlay	35,838	30,000	30,000	5,838
Other Outgo	0	0	0	0
Transfers of Indirect/Direct Support	22,121	22,121	22,121	0
Total Expenditures	\$ 922,102	\$ 918,296	\$ 917,046	\$ 5,056
Excess (Deficiency) Revenues and Expenditures	\$ (3,644)	\$ 162	\$ 2,758	\$ 6,402
Beginning Fund Balance	\$ 97,745	\$ 94,101	\$ 94,101	
Ending Fund Balance	\$ 94,101	\$ 94,263	\$ 96,859	

* Ending Fund Balance is made up of components that dictate what the balance may be used for
These components are not addressed on this spreadsheet

**Del Mar Union School District
Budget Revenue Projections
Cafeteria Special Reserve
May 23, 2007 - Second Read**

Revenues	2006-07 Estimated Actuals	April 2007-08 Proposed Budget	May 2007-08 Proposed Budget	Proposed Change
Federal Revenue				
8220 Child Nutrition Program	\$ 118,620	\$ 118,620	\$ 114,300	\$ (4,320)
Total Federal Revenue	\$ 118,620	\$ 118,620	\$ 114,300	\$ (4,320)
Other State Revenue				
8520 Child Nutrition Program	\$ 4,032	\$ 4,032	\$ 3,780	\$ (252)
Total Other State Revenue	\$ 4,032	\$ 4,032	\$ 3,780	\$ (252)
Other Local Revenue				
8634 Food Service Sales	702,000	702,000	702,000	\$ -
8634 Milk Program	90,000	90,000	90,000	0
8660 Interest	3,806	3,806	9,724	5,918
Total Other Local Revenues	\$ 795,806	\$ 795,806	\$ 801,724	\$ 5,918
Total Revenues	\$ 918,458	\$ 918,458	\$ 919,804	\$ 1,346

1300 meals times \$3 for 180 school days
1000 milk participants times \$90
Using 2006-2007 funding

Revenue Assumptions:

The District does not anticipate an increase in students participating in the National School Lunch Program.
The fee schedule for the 2007-2008 National School Lunch Program will be approved in May 2007.
Above revenues are calculated at the 2006-2007 price of \$3.00 per lunch.

**Del Mar Union School District
Budget Revenue and Expenditure Projections
Enterprise Fund - Child Care
May 23, 2007 - Second Read**

	2006-07 Estimated Actuals	2007-08 Proposed Budget	Proposed Change
Revenues			
Revenue Limit Sources	\$ -	\$ -	\$ -
Federal Revenue	0	0	0
Other State Revenue	0	0	0
Other Local Revenue	2,415,859	2,415,859	0
Total Revenues	\$ 2,415,859	\$ 2,415,859	\$ -
Expenditures			
Certificated Salaries	\$ 61,019	\$ 61,019	\$ -
Classified Salaries	1,566,658	1,661,405	(94,747)
Employee Benefits	313,537	317,024	(3,487)
Books and Supplies	212,619	260,152	(47,533)
Services and Other Operating	162,811	162,811	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Transfers of Indirect/Direct Support	0	0	0
Total Expenditures	\$ 2,316,644	\$ 2,462,411	\$ (145,767)
Excess (Deficiency) Revenues and Expenditures	\$ 99,215	\$ (46,552)	\$ (145,767)
Beginning Fund Balance	\$ 766,653	\$ 865,868	
Ending Fund Balance	\$ 865,868	\$ 819,316	

* Ending Fund Balance is made up of components that dictate what the balance may be used for. These components are not addressed on this spreadsheet.

**Del Mar Union School District
Budget Revenue Projections
Enterprise Fund - Child Care
May 23, 2007 - Second Read**

Revenues	2006-07 Estimated Actuals	2007-08 Proposed Budget	Proposed Change
Other Local Revenue			
8660 Interest	20,000	20,000	0
8699 Local Revenue - School Age	1,742,337	1,742,337	0
8699 Local Revenue - School Age Summer	189,750	189,750	0
8699 Local Revenue - Infant Care	265,000	265,000	0
8699 Local Revenue - Infant Care Summer	20,000	20,000	0
8699 Local Revenue - Enrichment	56,000	56,000	0
8699 Local Revenue - CCW	122,100	122,100	0
8699 Fingerprint Reimbursement	672	672	0
Total Other Local Revenues	\$ 2,415,859	\$ 2,415,859	\$ -
Total Revenues	\$ 2,415,859	\$ 2,415,859	\$ -

Revenue Assumptions:

The District does not anticipate an increase in students participating in the child care programs.
The fee schedule for child care programs remains the same for 2007-2008.
All revenues are budgeted at the 2006-2007 level for 2007-2008.

May 23, 2007

To: Board Members
From: Dena Whittington
Subject: May Revise Update

Please see the attached May 14, 2007 documents released by the Department of Finance summarizing the Governor's May Revision. Basic aid districts continue to be funded on local property taxes as in the past. At this time there has not been any information released that would significantly change the district's proposed 2007-2008 budget.

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2007-2008 Budget.

RECOMMENDED: No action required, for information only.

9.11

K THRU 12 EDUCATION

Kindergarten through 12th grade (K-12) education programs provide a variety of academic and support services primarily to pupils between the ages of three and 19. The programs equip California's young people with the skills to become successful adults, achieve career goals, obtain gainful employment and pursue higher education. Services include standards-based academic instruction, special education, career technical education programs, child care and development, teacher recruitment and development and adult education and remedial instruction, among others.

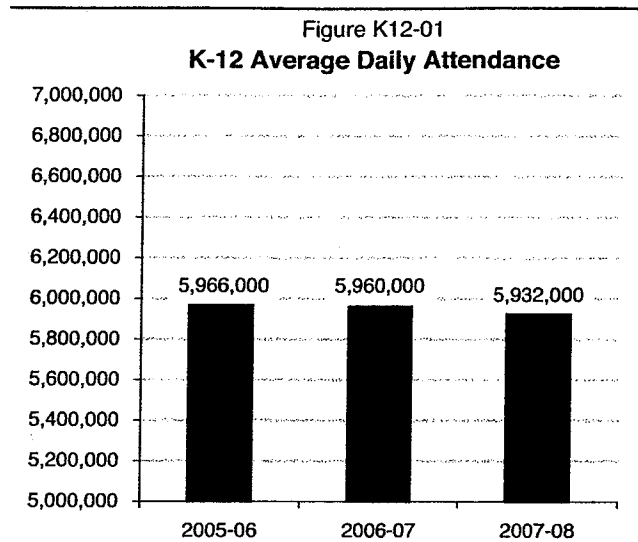
CHANGE IN TOTAL K-12 FUNDING

- 2006-07 \$172 million
- 2007-08 \$297 million

The May Revision to the Governor's Budget includes \$66.6 billion (\$41.4 billion General Fund and \$25.2 billion other funds) for K-12 education programs in 2007-08. This reflects an increase of \$297.5 million (\$855.8 million General Fund increase offset by a \$558.3 billion other funds decrease) over the 2007-08 Governor's Budget. More notable funding changes are further described below.

As a result of a steady decline in birth rates throughout the 1990s, attendance growth in public schools is also declining (see Figure K12-01). For the current year, K-12 average daily attendance (ADA) is estimated to be 5,960,000, a decrease of 5,000 or 0.09 percent from the 2005-06 fiscal year. For the budget year, the Administration estimates K-12 ADA will decrease at a greater rate than projected in the Governor's Budget. The May Revision projects a decline of 28,000 ADA or 0.48 percent, compared to the 23,000 or 0.39 percent

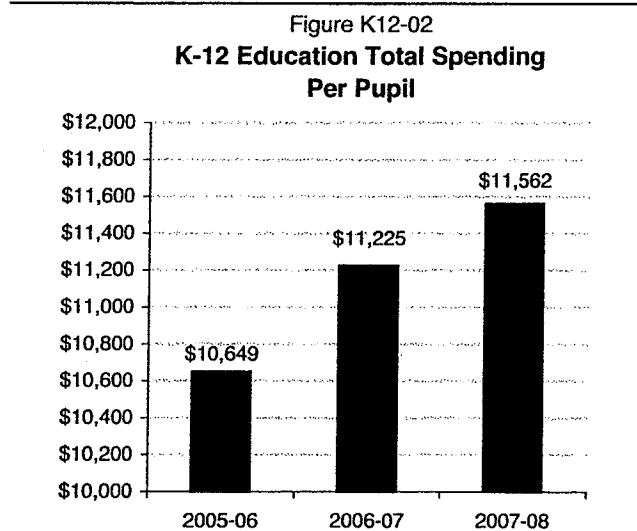
K THRU 12 EDUCATION



decline projected in the Governor’s Budget. As a result, ADA for 2007-08 is now projected to be 5,932,000.

PER-PUPIL SPENDING

Total per-pupil expenditures from all sources are projected to be \$11,225 in 2006-07 and \$11,562 in 2007-08, including funds provided for prior year settle-up obligations (see Figure K12-02). This is an indicator of the relative level of spending in California for support of K-12 education programs and not the actual level of funding allocated to each school for a pupil.



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MAJOR WORKLOAD ADJUSTMENTS

Major workload adjustments for 2007-08 include the following:

- **Cost-of-Living Adjustment (COLA) Increases**—The May Revision proposes a \$226.8 million increase to fund an increase in the statutory COLA: \$160.8 million for revenue limits, \$17.8 million for special education, \$7.5 million for child care programs, \$9 million for class size reduction, and \$31.7 million for various categorical programs. The COLA increases to 4.53 percent from the 4.04 percent adjustment included in the Governor's Budget.
- **ADA**—The May Revision proposes a \$293.3 million net reduction in 2007-08 to reflect the decline in ADA from the Governor's Budget projection. The majority of this amount consists of a \$285.6 million reduction in school district and county office of education revenue limit apportionments (general purpose funding for schools). Due to an increase in the attendance estimate for 2006-07, there is a \$41.2 million increase in revenue limit apportionments included in the May Revision for that year.
- **Special Education**—The May Revision provides a Proposition 98 General Fund increase of \$35.9 million and a Federal Fund increase of \$7.6 million over amounts proposed in the Governor's Budget. These changes include adjustments for revised figures for local property tax and ADA growth.

The major policy adjustments included in the Budget are discussed in Program Enhancements and Other Budget Adjustments.

PROPOSITION 98 GUARANTEE

A voter-approved constitutional amendment, Proposition 98, guarantees minimum funding levels for K-12 schools and community colleges. The guarantee, which went into effect in the 1988-89 fiscal year, determines funding levels according to a multitude of factors, including the level of funding in 1986-87, General Fund revenues, per capita personal income, and school attendance growth or decline.

Proposition 98 originally mandated funding at the greater of two calculations or Tests (Test 1 or Test 2). In 1990, Proposition 111 was adopted to allow for a third funding test in low revenue growth years. As a result, three calculations or Tests determine funding for school districts and community colleges (K-14). The calculation or Test that is used depends on how the economy and General Fund revenues grow from year to year (see Figure K12-03).

For fiscal year 2005-06, Proposition 98 funding was \$53.3 billion (this number reflects the guarantee level as recalculated pursuant to the Proposition 98 Settlement Agreement),

K THRU 12 EDUCATION

of which the General Fund share was \$39.7 billion or 74.5 percent. Local property taxes covered the balance. The 2006-07 Proposition 98 funding is estimated to be \$55.4 billion, a 3.9 percent increase over 2005-06. The General Fund share in 2006-07 is \$41.2 billion or 74.4 percent. These funding levels reflect the higher attendance estimates and the cost of apportionments for that year.

Proposition 98 funding for 2007-08 is proposed at \$57.6 billion, a four percent increase over the Governor's Budget estimate. The General Fund comprises approximately 72.7 percent, or \$41.9 billion of total proposed Proposition 98 funding. The totals include funding for K-12, community colleges and other state agencies that serve students. K-12 Proposition 98 per-pupil expenditures in the May Revision are \$8,681 in 2007-08, up from \$8,569 in the Governor's Budget.

HOME-TO-SCHOOL TRANSPORTATION

The Governor's Budget proposed to shift the fund source for the \$627 million Home-to-School Transportation program from Proposition 98 General Fund to the Public Transportation Account (PTA). In April, the Administration issued a revised proposal for Home-to-School Transportation. The revised proposal will continue to result in General Fund savings of \$627 million. However, instead of shifting Home-to-School Transportation out of the Proposition 98 guarantee and funding it with PTA moneys, the PTA will reimburse the General Fund for the cost of the Home-to-School Transportation program.

Figure K12-03

Proposition 98 Test Calculations

Test 1—Percent of General Fund Revenues

Test 1 is based on a percentage or share of General Fund tax revenues. Historically, school districts and community colleges (K-14) received approximately 40 percent in the 1986-87 fiscal year. As a result of the recent shifts in property taxes between K-14 schools and cities, counties, and special districts, the current rate is approximately 41 percent.

Test 2—Adjustments Based on Statewide Income

Test 2 is operative in years with normal to strong General Fund revenue growth. This calculation requires that school districts and community colleges receive at least the same amount of combined state aid and local tax dollars as they received in the prior year; adjusted for enrollment growth and growth in per capita personal income.

Test 3—Adjustment Based on Available Revenues

Test 3 is utilized in low revenue years when General Fund revenues decline or grow slowly. During such years, the funding guarantee is adjusted according to available resources. A low revenue year is defined as one in which General Fund revenue growth per capita lags behind per capita personal income growth more than one-half percentage point. Test 3 was designed so that education is treated no worse in low revenue years than other segments of the state budget.

In years following a Test 3 funding level, the state is required to provide funding to restore what was not allocated the previous year. This is often referred to as a maintenance factor.

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To achieve additional General Fund savings, the May Revision proposes:

- To increase the 2007-08 reimbursement from the PTA for Home-to-School Transportation by \$3 million to reflect the increase in the COLA for the program and to reflect \$2.6 million in transportation costs for the State Special Schools.
- Reimburse the General Fund for \$200 million in 2006-07 Home-to-School Transportation expenditures.

PROGRAM ENHANCEMENTS AND OTHER BUDGET ADJUSTMENTS

Governor Schwarzenegger's 2007-08 May Revision continues to reflect his priorities to build and sustain a world-class school system that begins in preschool and continues through college, technical and university training. All Californians must have opportunities to meet the demands of the 21st Century. Towards that end, the Administration once again has committed to fully funding the Proposition 98 guarantee to schools and cost-of-living and enrollment growth.

In recognition of the complex demands of educating over six million students, the May Revision supports programs that are shown to support teachers, students, parents and schools in a standards-based accountability system. These priorities include Career Technical Education, nutrition, technology, preschool and school safety. The Governor's initiatives offer the links necessary for California's students to master the state's world-class academic standards.

Of particular note, the May Revision reflects the Governor's support for ensuring that all students have quality teachers, education programs and professionals to prepare them for both higher education and the world of work. The May Revision includes substantial ongoing and new support for the expansion of Career Technical Education and teachers and counselors to ensure that the many students who directly enter the work force are educated and prepared to succeed.

Consistent with the Governor's lifelong support of physical fitness and healthy lifestyles, the May Revision emphasizes again the need for strong nutrition programs. The Administration proposes ongoing support for the California Fresh Start Program, along with increases for meal reimbursements and School Breakfast Programs in order to increase the quality of food served on campus.

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Thanks to Governor Schwarzenegger's efforts, California is rapidly moving into the digital age for information on the state's students and schools. The Administration is committed to expanding and making more transparent information about schools, and towards that end funds new transparency of data initiatives as well as the aggressive deployment of student, teacher and school data systems.

Excellence in our schools is achieved when learning environments are safe. Therefore, the May Revision includes a one-time School Safety Initiative that focuses on the development and deployment of state-of-the art systems, training, and preparation.

CAREER TECHNICAL EDUCATION COUNSELORS

The Budget Act of 2006 included \$200 million in ongoing funding to increase the number of school counselors serving seventh through twelfth grade students. These funds are being used to inform students about educational and career options and help them stay on track to complete high school graduation requirements and pass the California High School Exit Examination.

Building upon this foundation, the May Revision provides \$25 million Proposition 98 General Fund to increase the number of high school counselors that specialize in career technical education (CTE). These funds are intended to supplement, not supplant, existing counseling resources. Because many of our state's high school students have interests that extend beyond traditional academic preparation, it is essential for the state to invest in school counselors that can provide students with educational advice and options that will appropriately prepare them for employment in today's workforce after graduation, or provide them with the career-specific academic skills needed for transitioning into higher-level training at a community college, vocational school or four-year university. The Administration proposes minimum grants of \$45,000 per high school under a priority distribution methodology that recognizes schools with the highest need based on the numbers of CTE enrollments, career path options, and CTE course sections.

CAREER TECHNICAL EDUCATION EQUIPMENT

Companion legislation to the Budget Act of 2006 provided \$80 million in one-time funding split equally for public schools and community colleges for investments in career technical education equipment and minor facilities reconfigurations. Building on those investments, the May Revision provides an additional \$100 million in one-time funding, also split equally, in separate legislation to purchase relevant equipment for programs in public schools and community colleges. Consistent with last year's legislation, eligible K-12 entities once again include school districts, adult education programs, regional occupational centers

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and programs, as well as charter schools and county offices of education that offer appropriate programs. Of this amount, \$2.5 million is earmarked to support equipment purchases for K-12 nursing career pathway programs. These one-time funds complement ongoing resources for career technical education by ensuring that students have access to the latest equipment utilized by technicians in today's workplace to ensure students will be employable in a promising career upon high school graduation or will be ready to transition to higher skill levels in that career sector at the community colleges.

MAKING SCHOOL MEALS HEALTHY

The Administration has consistently championed improvements to the foods and beverages available to students on K-12 campuses. Specifically, the Governor's Obesity Initiative resulted in laws that significantly curtailed the availability of fattening, heavily-sweetened, high-caloric unhealthy snack foods and beverages in schools. In addition, the initiative created the California Fresh Start Pilot Program, which provided a financial incentive to promote the consumption, and increase the variety of, nutritious fruits and vegetables available to school-age children. A preliminary review indicates striking success in meeting the goals of the program.

The May Revision builds on the progress made by the Governor's initiative. In particular:

- The May Revision adds \$11.1 million Proposition 98 General Fund to permanently establish the California Fresh Start Program.
- \$24.9 million Proposition 98 General Fund is included to support a 4.7 cent increase in the meal rate for the School Nutrition Program. This funding is contingent upon enactment of Administration-sponsored legislation that will provide a financial incentive to schools that switch to lower fat cooking methods and reducing trans-fat.
- An additional \$4.4 million one-time Proposition 98 Reversion Account is included to provide a total of \$5.4 million for School Breakfast Startup grants. The program provides up to \$15,000 per school site for initiating or expanding a School Breakfast Program or a Summer Food Service Program. The Budget Act of 2006 provided a total of \$4 million, which funded 350 grants. The \$5.4 million proposed for 2007-08 would fund an estimated 501 grants.
- Due to the many nutrition standard changes currently underway and on the horizon, the May Revision includes \$8.5 million for county offices of education to provide educational services and technical assistance to schools and districts to ensure that these standards are being met. Food service directors and employees at the district and school site level are responsible for the nutritional content of meals, snacks,

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and beverages as well as food preparation and financial duties. County offices of education are uniquely positioned to be able to provide assistance and expertise to districts in meeting standards and integrating fresh produce, whole grains and other healthy choices into school meals. Of the \$8.5 million, \$4.3 million Proposition 98 General Fund will be for ongoing program activities and \$4.2 million Proposition 98 Reversion Account will be for one-time implementation activities.

These increases will further enhance the ability of schools to serve nutritious meals to students. By providing nutritious food choices, school nutrition programs play an important role in promoting student health and combating childhood obesity.

PROVIDING ONLINE, USER-FRIENDLY INFORMATION ON SCHOOLS

With the release of the Governor's Budget, the Administration committed to developing integrated and transparent systems that are easily accessible to provide meaningful information to parents, the public, educators and policymakers. To this end, the Administration is sponsoring legislation to redesign the School Accountability Report Card so that the information is more parent-friendly, less complicated and provides the relevant district- and site-level information that will allow schools to be compared to one another.

Additionally, in April, the Administration provided \$167,000 to develop and administer the Governor's Office Education Transparency Website (Website). While school-specific data is available over the Internet at the present time, the ability to do side-by-side comparisons of schools in a single session is not. The Website will present data in a fashion that is simple and intuitive. The intended audience for this effort is not the researcher or the seasoned professional, but parents or members of the general public who have basic questions about local schools. Specifically, the Website will allow parents and others to compare and contrast data such as enrollment, test scores, course offerings, student/teacher ratios, and some district-level financial information on per-pupil expenditures.

In an effort to strengthen fiscal transparency for the public, the May Revision includes \$300,000 Proposition 98 General Fund for the Fiscal Crisis and Management Assistance Team to coordinate, along with the Department of Education, a working group to develop criteria and definitions within the state's Standardized Account Code Structure for the purpose of tracking district revenues and expenditures at the school-site level. An additional position within the Department of Education would serve as the coordinator and support staff for the working group. Currently, most districts report financial data as aggregates at the district level, making it difficult for parents, community members, and policy makers to assess fiscal issues concerning individual school sites.

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EXPANDING PREKINDERGARTEN FAMILY LITERACY

The May Revision provides an additional \$50 million in ongoing Proposition 98 funding for the second phase of a three-year initiative to expand preschool opportunities for 4-year-olds residing in attendance areas of schools ranked in the lowest three deciles of the 2005 Academic Performance Index. This funding will expand the provisions of the PreKindergarten Family Literacy (PKFL) program authorized by Chapter 211, Statutes of 2006 (AB 172). The PKFL program includes quality reforms designed to promote family literacy. The \$50 million will bring total funding for PKFL to \$100 million and total state funding for preschool programs to \$470.7 million.

Included in the PKFL program is \$5 million earmarked to provide up to \$2,500 per classroom for support activities, including professional development for preschool teachers. The Administration is proposing to extend the \$2,500 per classroom to all state subsidized preschool programs with priority given to PKFL programs. This will allow funds to benefit a larger population of children while maintaining the focus on targeted preschools under the PKFL program.

In addition, the May Revision continues to propose \$5 million in ongoing Proposition 98 funding to provide full day wrap-around care for children in PKFL programs. Wrap around care provides an opportunity for children of parents who work full-time to participate in preschool and still receive quality child care for the remainder of the day.

MEETING CALIFORNIA'S INFORMATION NEEDS

Timely and accurate information is increasingly critical in the education decision-making process at all levels, from local school site decisions to decisions made at the federal level. The Administration remains committed to enhancing the quality of data available on the State's student population and teacher workforce. To support this effort, the Governor's Budget included \$2.5 million to continue the development of the California Longitudinal Pupil Achievement Data System (CalPADS) and \$1.1 million to continue the development of the California Longitudinal Teacher Integrated Data Education System (CalTIDES).

To further support efforts to implement CalPADS and CalTIDES, the May Revision provides an additional \$65 million one-time Proposition 98 General Fund to be allocated by the Fiscal Crisis and Management Assistance Team to school districts based on their assessment of each district's training and other pre-implementation needs. The funds would be available to schools over the next two years, which is the estimated time that the Department of Education has indicated it will take until CalPADS will be operational. In addition, \$2 million is included for local staff and equipment support for the California School Information Services

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(CSIS) program, which issues student identifiers. The Administration anticipates that the Department will have full implementation of CalPADS in 2008-09 which, coupled with the CSIS identifiers, will result not only in greater data reporting capability, but also efficiencies for the state and schools.

GOVERNOR'S SCHOOL SAFETY INITIATIVE

Students learn best and achieve their full potential in safe and orderly classrooms. However, during the past decade, more than 300 school-associated violent deaths occurred on or near school campuses in America. These incidents remind us that our school systems and facilities can be vulnerable and that it is extremely important to have contingency plans and procedures in place. To address these issues, the May Revision includes a \$100 million one-time block grant for a three-year pilot program to build the structure and support for providing an environment of safety for the students of California. The funding will be distributed through a competitive process to county offices of education which will then partner with K-12 schools for a variety of one-time activities including but not limited to: (1) training for safe school trainers; (2) developing immediate emergency notification systems; and (3) identifying best practices for prevention/mitigation, preparedness, response and recovery.

SCHOOL RESOURCE OFFICERS

The Administration proposes to provide \$9 million in ongoing funding to county offices of education to hire approximately 120 additional school resource officers to serve schools in jurisdictions where gang violence is prevalent. School resource officers are widely acknowledged by educators and law enforcement as a primary strategy to prevent gang violence and gang membership on school campuses. They serve as liaisons between schools and law enforcement, working with school administrators, students, parents and teachers to ensure a safe learning environment. In order to be eligible to receive funding for this program, county offices of education must work with local enforcement agencies to provide an amount equal to a 25 percent match of all funds received. The county offices of education must also conduct an in-depth survey to determine the potential statewide need for additional school resource officers.

SUMMER OF SAFETY

The Administration proposes the Summer of Safety program to provide teens in neighborhoods with gang violence summer enrichment programs designed to reduce their exposure to high-risk behaviors. Specifically, the May Revision includes \$2 million to a county office of education to collaborate with experienced community-based organizations that serve youth ages 11-18. This prevention program is intended to steer teens away from poor choices and towards activities such as sports; arts, music and dance; academic enrichment programs;

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as well as community service projects. Activities will provide youth with opportunities to explore new interests, develop new talents and skills and find purpose in a structured and safe, day-long program. The Summer of Safety will provide summer enrichment programs for up to 5,000 teens beginning in summer of 2008.

ADDRESSING THE TEACHER SHORTAGE AND IMPROVING TEACHER QUALITY

The May Revision proposes \$50 million Proposition 98 General Fund for grants to school districts to support the hiring of more than 1,000 additional credentialed career technical education (CTE) teachers. Providing additional qualified CTE teachers is essential to ensuring that students are provided with the most relevant training and instruction to prepare them for today's workplace as well as more advanced training in community colleges and four-year institutions. As the Administration and Legislature begin to rebuild CTE programs in K-12 schools, it will be essential to provide qualified instructors to ensure those programmatic investments are ultimately successful. The Administration proposes minimum grants of \$45,000 per high school and that the Department of Education, working in consultation with the Administration and Legislative Analyst, develop a methodology to determine the neediest high schools that exceed 400 students that would be eligible for this program. Priority criteria would include schools with five or fewer CTE courses at the minimum enrollment level and schools with fewer than 80 percent of CTE courses taught by instructors who are certified to teach those courses.

Fund Teachers of College Preparatory Courses—The May Revision proposes \$50 million Proposition 98 General Fund to fund grants to school districts to support the hiring of additional teachers of college preparatory courses (A-G courses) in an effort to assist more students to become eligible to attend college. Availability of college preparatory courses is key to meeting eligibility requirements for the state's public university systems, and many schools lack sufficient offerings by fully qualified teachers to ensure equitable opportunities for all students. The Administration proposes minimum grants of \$45,000 per high school of at least 400 or more pupils with specific eligibility criteria based on the percentage of total courses offered that qualify as college preparatory courses and the percentage of such courses taught by fully qualified teachers in those subjects.

EnCorps Teachers—The May Revision proposes to shift \$10 million budgeted for the Commission on Teacher Credentialing from one-time to ongoing Proposition 98 General Fund and to increase funding by \$2 million, for a total of \$12 million, to establish the EnCorps Teachers Program in an effort to recruit and train experienced retirees to the teaching corps. As California continues to face a severe teacher shortage, it is crucial that we explore innovative avenues to increase the number of individuals entering the teaching profession,

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particularly in the subject areas of math, science and career technical education. One such untapped pool of individuals with subject matter expertise in these areas is the 11 million Californians who will retire by 2008. The EnCorps Teachers Program would establish a public-private partnership with industry and business to actively recruit retiring professionals to the classroom.

Incentives for Science and Math Teachers—The May Revision also proposes \$7.5 million Proposition 98 General Fund for the Commission on Teacher Credentialing to fund a variety of incentives for existing credentialed teachers in other subject areas to become authorized to teach science and math. The Administration will work with the Commission to develop an effective incentive structure and allocation methodology for this funding.

Alternative Teacher Compensation Planning Program—The May Revision proposes \$2 million Proposition 98 General Fund for a grant program to assist public school employers and exclusive representatives of credentialed teachers to plan an alternative teacher salary schedule based on criteria in addition to years of training and experience, pursuant to SB 1209 (Chapter 517, Statutes of 2006). The intent of this program is to develop alternative approaches to teacher compensation that recognize the additional efforts required of teachers to serve in challenging school settings, reward professional growth, and recognize contributions to student learning.

Personnel Management Assistance Teams—The May Revision proposes \$3 million Proposition 98 General Fund to continue funding for the Personnel Management Assistance Teams pursuant to SB 1209 (Chapter 517, Statutes of 2006). These teams provide technical assistance to school districts in establishing and maintaining effective personnel management, recruitment, and hiring processes.

Administrator Training Program—The May Revision proposes \$2.5 million Proposition 98 General Fund for enhancement and expansion of the Administrator Training Program. This program provides very effective training and coaching for new K-12 school principals and vice-principals on leadership skills; financial and personnel management; the interrelation between academic standards, instructional material and curriculum frameworks; and the effective use of pupil assessments. However, the current program has not been geared to adequately serve existing school administrators. The primary purpose of the additional funding is to ensure that existing school administrators receive enhanced and appropriate training and coaching that recognizes their level of expertise.

K THRU 12 EDUCATION

SECOND GRADE TESTING

Statutory authority for the Standardized Testing and Reporting (STAR) program exam that is used to assess student performance in the second grade will expire at the end of this year. However, second grade tests provide the only statewide assessment of whether or not a student has mastered basic reading skills. Testing in subsequent grades is focused on subject matter/content knowledge. Without second grade testing, the first information about student performance, related to state-aligned standards, would not be available until the beginning of fourth grade. Second grade testing is currently used to measure placement of students in third grade. Delaying identification of students who need additional support can be detrimental to student achievement. As a result, the Administration proposed funding to continue the second grade test and supports extending its sunset date to be aligned with the rest of the STAR components.

ENGLISH LEARNER SUPPLEMENTAL INSTRUCTIONAL MATERIALS FOR AFTER-SCHOOL AND SUMMER SCHOOL PROGRAMS

The May Revision provides \$20 million one-time Proposition 98 General Fund for English learner supplemental instructional materials. The funds will be available for after-school and summer school programs to help students with a primary language other than English quickly develop grade-level English language skills.

CALIFORNIA HIGH SCHOOL EXIT EXAM INSTRUCTIONAL SUPPORT

The California High School Exit Exam (CAHSEE), a cornerstone of the state's accountability system, helps to ensure that all students graduate from high school with at least the basic knowledge and skills needed in the workplace and in life. With each administration of the exam, increasing numbers of students are demonstrating their competency in reading, writing and mathematics. The CAHSEE plays a vital role in helping to identify students who are struggling so they can get the targeted assistance they need to succeed. The May Revision proposes \$8.5 million for county offices of education to provide school districts with instructional assistance that will help high school students pass the CAHSEE.

SUPPLEMENTAL INSTRUCTION

The May Revision provides \$48.1 million Proposition 98 Reversion Account to fund 2005-06 and 2006-07 Supplemental Instruction Program obligations. The program consists of four smaller programs, all of which support after-school instruction and summer school activities. Over the past few years, demand for program moneys has outpaced cost-of-living and growth adjustments provided in the annual Budget Act. Consequently, deficiencies have developed over the past few years. In order to reimburse local educational agencies for services already provided to students, the May Revision provides one-time funding that should sufficiently

K THRU 12 EDUCATION

fund the mandatory Grades 7-12 and Grades 2-9 programs. Any remaining balances will be allocated to support discretionary program obligations.

FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM AUDIT FUNDS

The May Revision provides \$2 million for the Fiscal Crisis and Management Assistance Team to audit property tax revenue reporting practices at school districts and community colleges. The intent is to determine why the growth rate in property tax revenues as reported by districts is lower than the growth rates reported by the Board of Equalization and the countywide growth rates reported by county tax assessors. This discrepancy has occurred for a number of years and, for the 2005-06 fiscal year, resulted in a rate difference of approximately three percent, or \$300 million. The proposed audit will determine how much property tax is being received at the district level, how those revenues are allocated, and how those revenues are reported for purposes of offsetting the state's Proposition 98 General Fund obligation.



SCHOOLS FOR SOUND FINANCE (SF)² UPDATE

DATE: May 15, 2007
 TO: Members, Schools for Sound Finance (SF)²
 FROM: Terry K. Anderson and the SSC Legislative Team
 RE: (SF)² Update—Governor's May Revision

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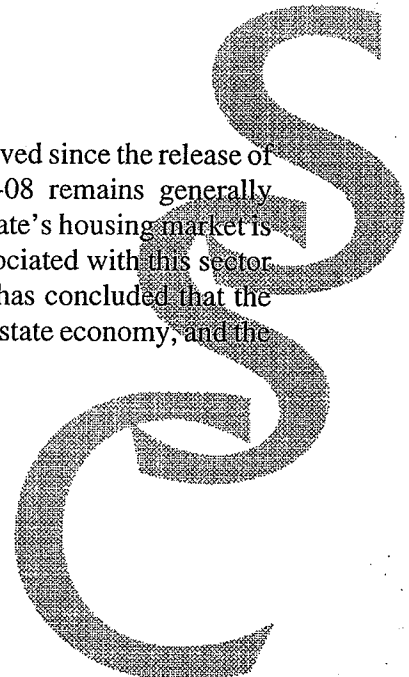
Governor's May Revision

On May 14, 2007, Governor Schwarzenegger released his May Revision, which, perhaps, delivers on the January promises made by the Governor. While limited resources preclude any dramatic increases in funding, the new proposals are generally positive for public education in general and to basic aid districts in particular. There are several unexpected increases to categorical programs. The caveat to this analysis is a claim by the Legislative Analyst's Office (LAO) that an error was made by the Administration that underestimates expenditures for education by \$366 million. If accurate, correcting for this error could mean far fewer new categorical dollars in 2007-08 than the May Revision proposed.

Much of the funding provided on an ongoing basis was to fund the additional costs associated with the cost-of-living adjustment (COLA) (4.53%) for revenue limits. Basic aid districts benefit from the 4.53% COLA for all categorical programs and are expected to benefit from the additional funding provided for one-time and ongoing purposes. We go into greater detail below on the economy and those proposals included in the May Revision that would potentially benefit all basic aid districts—if the proposals survive the Budget process including the possible underestimate of expenditures.

State's Economy and Housing Market

The state's Budget picture for the current year has improved since the release of the January Budget; however, the outlook for 2007-08 remains generally unchanged. The May Revision acknowledges that the state's housing market is weaker than originally forecast and that job growth associated with this sector will take longer. On the plus side, the Administration has concluded that the weak housing market has not been a drag on the broader state economy, and the overall outlook for the economy is generally positive.



Surprisingly, even with the slow down in the housing market, the Department of Finance (DOF) is projecting a 10.0% increase in statewide property taxes for schools. This is generally good news for basic aid districts although the impact will vary by county.

The May Revision's revenue forecast shows a substantial boost in current-year revenues, up \$1.166 billion since January. This can be attributed to the strong performance of the personal income tax and the corporations tax in April. The Administration, however, has chosen to lower its personal income tax forecast for 2007-08 by \$362 million, resulting in a net loss in income from this source of \$161 million for the current year and budget year combined.

The May Revision's estimate for state revenues in 2007-08 is essentially unchanged from the January forecast, dropping only \$25 million on more than \$101 billion of projected revenue. When taken together with the Administration's revised expenditure plan, the May Revision anticipates a General Fund reserve of \$2.2 billion at the end of 2007-08.

Proposition 98

Because of the upward revision to current-year General Fund revenues, the year-to-year growth drops from the January estimate, triggering Proposition 98 funding based on Test 3b. This factor equals per capita revenue growth plus ½%. Under this factor, the guarantee will provide \$51.2 billion for K-12 education, an increase of 3.9% from 2006-07.

The May Revision for Proposition 98 reflects the changes that had already been released by the Administration. The proposal withdraws the January measure that would have shifted funding for Home-to-School Transportation to a special fund, resulting in a reduction in the Proposition 98 guarantee of \$629 million. Acknowledging the fierce opposition from the education community to this manipulation, the Governor withdrew this proposal. Unfortunately, the January proposal to have Proposition 98 fund CalWORKs Stage II child care remains—a loss of \$269 million that would otherwise support K-12 programs.

Special Education COLA

For a minute, we got excited when we saw that May Revision included a \$35.8 million increase in state funding for special education—above and beyond the \$17.8 million increase to fund the 4.53% statutory COLA. But the Department of Education indicates that the \$35.8 million increase was merely what they call a base adjustment—that is, an adjustment to fully fund the statutory entitlement and not any increase in that entitlement—plus minor adjustments for revisions in statewide ADA and statewide property taxes.

Although California now expects to receive an increase in federal aid for special education of some \$20 million for 2007-08, the DOF wasn't able to get a good number from the California Department of Education. As a result, the May Revision only contains \$7.6 million in additional federal aid. The DOF acknowledges that California will get a bigger increase in federal aid for special education than contained in the May Revision, and it reports that it will work with the Budget Subcommittees to include a better estimate. This minimal amount, on top of the 4.53% COLA applied to the state and local share of funding, provides a COLA of only 3.3% for the average SELPA.

New and Revised Proposals for Education

The Governor proposes spending the additional funds for K-12 education in the following ways:

- ***Cost-of-Living Adjustment.*** Fully funding the 4.53% statutory COLA for revenue limits, the state portion of special education funding, child care programs, and virtually all categorical programs.
- ***Home-to-School Transportation.*** Revising the proposal to shift Home-to-School Transportation funding from Proposition 98 to the Public Transportation Account (PTA). Instead, funds from the PTA will be directed to the state General Fund to offset the cost of Home-to-School Transportation.
- ***School Safety.*** Providing \$100 million as one-time School Safety block grants that will be distributed through a competitive process to county offices of education and their K-12 school partners. In addition, \$9 million is proposed for school resource officers and \$2 million for summer programs to reduce gang violence, both funded through county offices of education.
- ***Teacher Quality.*** Increasing funding for the EnCorps teacher training program to \$12 million to provide incentives to retirees to become teachers. In addition, he proposes \$50 million to increase the number of highly qualified teachers of college preparatory courses, and there are other proposals to increase the number of highly qualified teachers in science and mathematics and incentives for alternative compensation models and personnel management support.
- ***Career-Technical Education.*** Building on new programs introduced in 2006-07, there are several proposals related to career and technical education, including \$50 million to increase the numbers of career and technical education teachers, \$100 million for career-technical education equipment and supplies for K-12 and community colleges, and \$25 million for supplemental high school career and technical education counselors.
- ***Supplemental Instruction Support.*** Funding is proposed for one-time English Learner supplemental materials grants (\$20 million). In addition, \$48.1 million in one-time funding is proposed to address deficits in hourly programs for 2005-06 and 2006-07 funding that will help basic aid districts.
- ***Nutrition.*** Providing a combination of ongoing and one-time funding to support school nutrition programs, including providing ongoing funding for the California Fresh Start Program, increasing meal reimbursements for the School Nutrition Program, and expanding the School Breakfast Program.
- ***Pre-Kindergarten.*** Adding \$50 million in ongoing funding for the second phase of the three-year preschool opportunity program targeted to four-year-old children living in Decile 1, 2, and 3 attendance areas.
- ***Information and Technology.*** Providing additional support to implement a state-level pupil

achievement data system is proposed, with \$65 million earmarked for training and student information system upgrades at school districts.

Property Tax Audits

The Governor's May Revision includes \$2 million for the state's Financial Crisis and Management Intervention Team (FCMAT) to audit property tax allocations to school agencies. The Administration asserts that the growth in property taxes for schools has lagged the reported growth in total property taxes, with the difference in 2005-06 being about 3%. This resulted in a \$280 million shortfall in school property taxes for that year, thereby requiring additional state aid to fully fund Proposition 98.

However, the Legislative Analyst, in its analysis of the Governor's May Revision, notes that the property tax allocations to school agencies have been affected by the recent shifts to local government. These shifts include the vehicle license fee swap, the shift of property taxes for sales tax to create a dedicated income stream to repay the State Deficit Bonds, and the two-year shift away from local government in 2004-05 and 2005-06. In addition, growth of redevelopment agencies has consumed a portion of the property taxes related to growth in assessed value.

Of these issues, only the one related to redevelopment agencies affects basic aid districts, since basic aid districts were held harmless for all of the property tax shifts between schools and local government.

The LAO also notes that part of the issue from a statewide perspective may be simply that of timing, wherein some property taxes collected by counties in 2005-06 might not have been transferred to school agencies until 2006-07.

The impact of the proposed FCMAT audits is, of course, unknown. But it seems unlikely that basic aid districts will be harmed, since any errors in calculating the amount that should have been shifted from schools to local government will not affect basic aid districts. And any finding that redevelopment agencies should have been providing more property taxes to schools could be beneficial to some basic aid districts, depending, of course, of the local arrangement.

LAO Claims Error in Made in Education Budget

As mentioned previously, the LAO claims that an error was made that underestimates expenditures for education by \$366 million. In its review, the LAO found that the Department of Finance inadvertently excluded from the Budget the ongoing funding necessary to carry forward into 2007-08 the funding for revenue limits due to equalization that was added in the 2006-07 Budget Act. According to the LAO, the \$350 million was included in the 2006-07 Budget Act, but funding was not provided as part of the 2007-08 Proposed Budget. In addition, because of this omission, the cost to fully fund the 4.53% cost-of-living adjustment was understated by \$16 million.

The DOF has not issued a response to the LAO's report at this time, but we look forward to receiving that. If the LAO is correct about the error, much of the new spending detailed above may disappear if the Legislature goes along with the following recommendations.

Recommendations from the LAO

The LAO states that the error can be addressed by:

- Making reductions to Proposition 98 spending of a comparable amount to stay at the minimum guarantee
- Using special fund or one-time Proposition 98 monies to increase K-14 funding while still staying at the minimum guarantee
- Identifying other General Fund monies and appropriating above the guarantee

Specifically, the LAO recommends rejecting all of the Governor's new ongoing proposals. Rejecting all of these proposals, however, still leaves more than \$200 million in unfunded revenue limit-related costs. The LAO recommends using one-time Proposition 98 funds to cover this remaining shortfall.

Recommendations from SSC

The Department of Finance has not yet responded to LAO regarding this apparent error.

If there is, in fact, an error, we hope that the Administration pursues one of two alternative courses of action to correct the problem. First, we continue to believe that moving \$269 million in CalWORKs childcare within Proposition 98 is inappropriate when Proposition 98 is increasing only marginally. We think the Governor should consider reversing the decision to make this shift into Proposition 98 at this time. We are not convinced that the Governor would have included this shift in the May Revision had it been clear that it would be at the cost of all of his new priorities.

As a second option, we think that, in a year where the interplay between early debt repayment, increasing the ending balance, and a continued structural deficit of varying size have served as a balancing mechanism for the state, the error could be absorbed by those line items. It is likely that those items will need to be amended to reflect changing priorities and economics between now and the final budget adoption no matter which estimates are used now.

In any case, we hope that the Governor will stand by his commitment to education.

May 23, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Board Approval of Agreement Between Kenneth Oren Butler, Consultant, and the Del Mar Union School District for Facilitation of DMCTA Contract Negotiation Meetings at \$800.00 per Day Plus Reasonable and Necessary Expenses

District Administration and the leadership of the DMCTA have successfully worked with Mr. Ken Butler for Interest Based Bargaining training and as the facilitator at the annual DMCTA contract negotiations for the past six years. In past years, Mr. Butler, working through the Center for Collaborative Solutions provided interest based bargaining training for district board members, administrators, and teachers. In 2005, Mr. Butler branched off on his own and continues to provide the excellent services we have grown accustomed to.

The dates of the upcoming DMCTA/District 2007/2008 contract negotiations have not yet been finalized. The superintendent recommends that the agreement between Mr. Butler and the district be approved so that Mr. Butler can serve as the facilitator at the 2007/2008 contract negotiations.

*This agreement is available for review at the
Del Mar Union School District Office.*

FISCAL IMPACT: Approximately \$3,500 for three days of facilitation services will be paid out of the general fund.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approves the Agreement Between Kenneth Oren Butler, Consultant, and the Del Mar Union School District for Facilitation of DMCTA Contract Negotiation Meetings at \$800.00 per Day Plus Reasonable and Necessary Expenses. It is anticipated that the 07/08 Collective Bargaining negotiations may be completed in two or three days.

9.12

May 23, 2007

To: Board Members

From: Dena Whittington

Subject: Pricing For Meals And Milk Offered To Students and Adults For The School Year 2007-2008.

The lunch program must be operated on a nonprofit basis. School Food Authorities operating a pricing program shall establish meal prices that are affordable to students, cover the cost of preparing the meal, and do not result in a profit.

Program regulations require that all reimbursable school lunches be priced as a unit. In addition, offer versus serve provision must not affect the lunch's selling price as established by the district. Regardless of which items a student chooses, he or she must pay the established full or reduced price meal charge, as appropriate. Student eligible for free meals pay nothing. It has been past practice in the Del Mar Union School District that students identified as being eligible for reduced price meals do not pay the approved \$.40 per meal.

Federal and State reimbursements, children's payments, and other nondesignated, nonprofit food service revenues may not subsidize the cost of an adult meal. The adult charge shall, at a minimum, cover the sponsor's cost for providing the meal. Therefore, the adult meal charge should be substantially more than the price charged to the paying student. In addition, the District is required to collect and submit local sales tax on meals and milk purchased by adults.

Continued...

The Business Services Department is suggesting the following milk and meal rates for the 2007/2008 school year:

Student reimbursable meal including milk \$3.00
Student milk only \$.50

Adult reimbursable meal w/o milk \$4.00
Adult milk \$.55

*Sales price for adult meal and milk does include applicable sales tax

Please see the attached spreadsheets for pricing comparisons.

FISCAL IMPACT: All revenue and expenditures will be recorded in the Cafeteria Fund. There is no fiscal impact to the General Fund.

RECOMMENDED: The Superintendent recommends approval of the 2007-2008 meal and milk prices for students and adults.

9.13

**Del Mar Union School District
Cafeteria Fund
2007-08 Budget - Price Comparisons**

	\$2.75 Paid Price	\$3.00 Paid Price	\$3.25 Paid Price
Federal Revenues	\$ 114,300.00	\$ 114,300.00	\$ 114,300.00
State Revenues	\$ 3,780.00	\$ 3,780.00	\$ 3,780.00
Local Revenues	\$ 743,500.00	\$ 801,724.00	\$ 860,224.00
Milk Program	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Interest	\$ 9,724.00	\$ 9,724.00	\$ 9,724.00
Total Revenue	\$ 961,304.00	\$ 1,019,528.00	\$ 1,078,028.00
Labor	\$ 111,167.00	\$ 111,167.00	\$ 111,167.00
Benefits	\$ 30,826.00	\$ 30,826.00	\$ 30,826.00
Supplies	\$ 717,932.50	\$ 717,932.50	\$ 717,932.50
Consulting	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Capital Outlay	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Indirect Cost	\$ 22,121.00	\$ 22,121.00	\$ 22,121.00
Total Expenditures	\$ 917,046.50	\$ 917,046.50	\$ 917,046.50
Excess (Deficiency) of Revenues over Expenditures	\$ (55,466.50)	\$ 2,757.50	\$ 61,257.50
Projected Beginning Fund Balance as of Second Interim 2006-07	\$ 94,102.00	\$ 94,102.00	\$ 94,102.00
Projected Ending Fund Balance 2007-08	\$ 38,635.50	\$ 96,859.50	\$ 155,359.50
Maximum Reserve Amount	\$ 250,103.59	\$ 250,103.59	\$ 250,103.59

**Del Mar Union School District
Cafeteria Fund
2007-08 Budget**

2007-2008 enrollment of 3,783 and district wide participation of 35% is 1,362
Actual participation varies between 25% and 46% by site

**2.75 Paid Meal Price
Projected 2007-2008 Budget**

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		\$2.75 Paid Price
Paid	180	1300	\$ 0.23	\$ -	\$ 2.75	\$ 697,320.00	Federal	\$ 114,300.00
Reduced	180	60	\$ 2.00	\$ 0.14	\$ -	\$ 23,112.00	State	\$ 3,780.00
Free	180	90	\$ 2.40	\$ 0.14	\$ -	\$ 41,148.00	Local	\$ 743,500.00
Milk Program						\$ 90,000.00		\$ 861,580.00
Interest						\$ 10,000.00		
						Total Revenue	\$	861,580.00

Expenditures

Labor	Calculated by BPS system, staffing as of 03/10/07		\$	111,167.00	
Benefits	Calculated by BPS system, staffing as of 03/10/07		\$	30,826.00	
		School Days	Estimated Meals	Meal Price	
SDUHSD Paid	180	1300	\$ 2.65	\$ 620,100.00	
Reduced	180	60	\$ 2.65	\$ 28,620.00	
Free	180	90	\$ 2.65	\$ 42,930.00	
Commodities	reduction in food cost of \$.1675 per meal for 180 days		\$	(43,717.50)	
Milk			\$	70,000.00	\$ 717,932.50
Service and Operating Costs - Training and Consulting			\$	5,000.00	
Capital Outlay - Delivery Vehicle			\$	30,000.00	
Indirect Costs			\$	22,121.00	
			Total Expenditures	\$	917,046.50
			Excess (Deficiency) of Revenues over Expenditures	\$	(55,466.50)
			Projected Beginning Fund Balance as of Second Interim 2006-07	\$	94,102.00
			Ending Fund Balance	\$	38,635.50
			Maximum Reserve Amount	\$	250,103.59

Federal and State reimbursement rates are for 2006-2007.

**Del Mar Union School District
Cafeteria Fund
2007-08 Budget**

2007-2008 enrollment of 3,783 and district wide participation of 35% is 1,362
Actual participation varies between 25% and 46% by site

***\$3 Paid Meal Price
Projected 2007-2008 Budget***

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		\$3.00 Paid Price
Paid	180	1300	\$ 0.23	\$ -	\$ 3.00	\$ 755,820.00	Federal	\$ 114,300.00
Reduced	180	60	\$ 2.00	\$ 0.14	\$ -	\$ 23,112.00	State	\$ 3,780.00
Free	180	90	\$ 2.40	\$ 0.14	\$ -	\$ 41,148.00	Local	\$ 801,724.00
Milk Program						\$ 90,000.00		\$ 919,804.00
Interest						\$ 9,724.00		
Total Revenue						\$ 919,804.00		

Expenditures

Labor	Calculated by BPS system, staffing as of 03/10/07	\$ 111,167.00	
Benefits	Calculated by BPS system, staffing as of 03/10/07	\$ 30,826.00	
SDUHSD			
Paid	School Days: 180, Estimated Meals: 1300, Meal Price: \$ 2.65	\$ 620,100.00	
Reduced	School Days: 180, Estimated Meals: 60, Meal Price: \$ 2.65	\$ 28,620.00	
Free	School Days: 180, Estimated Meals: 90, Meal Price: \$ 2.65	\$ 42,930.00	
Commodities	reduction in food cost of \$.1675 per meal for 180 days	\$ (43,717.50)	
Milk		\$ 70,000.00	\$ 717,932.50
Service and Operating Costs - Training and Consulting		\$ 5,000.00	
Capital Outlay - Delivery Vehicle		\$ 30,000.00	
Indirect Costs		\$ 22,121.00	
Total Expenditures		\$ 917,046.50	
Excess (Deficiency) of Revenues over Expenditures		\$ 2,757.50	
Projected Beginning Fund Balance as of Second Interim 2006-07		\$ 94,102.00	
Ending Fund Balance		\$ 96,859.50	
Maximum Reserve Amount		\$ 250,103.59	

Federal and State reimbursement rates are for 2006-2007.

**Del Mar Union School District
Cafeteria Fund
2007-08 Budget**

2007-2008 enrollment of 3,783 and district wide participation of 35% is 1,362
Actual participation varies between 25% and 46% by site

***\$3.25 Paid Meal Price
Projected 2007-2008 Budget***

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		\$3.25 Paid Price
Paid	180	1300	\$ 0.23	\$ -	\$ 3.25	\$ 814,320.00	Federal	\$ 114,300.00
Reduced	180	60	\$ 2.00	\$ 0.14	\$ -	\$ 23,112.00	State	\$ 3,780.00
Free	180	90	\$ 2.40	\$ 0.14	\$ -	\$ 41,148.00	Local	\$ 860,224.00
Milk Program						\$ 90,000.00		
Interest						\$ 9,724.00		
						Total Revenue		\$ 978,304.00

Expenditures

Labor	Calculated by BPS system, staffing as of 03/10/07		\$	111,167.00	
Benefits	Calculated by BPS system, staffing as of 03/10/07		\$	30,826.00	
		School Days	Estimated Meals	Meal Price	
SDUHSD Paid		180	1300	\$ 2.65	\$ 620,100.00
Reduced		180	60	\$ 2.65	\$ 28,620.00
Free		180	90	\$ 2.65	\$ 42,930.00
Commodities	reduction in food cost of \$.1675 per meal for 180 days				\$ (43,717.50)
Milk					\$ 70,000.00 \$ 717,932.50
Service and Operating Costs - Training and Consulting					\$ 5,000.00
Capital Outlay - Delivery Vehicle					\$ 30,000.00
Indirect Costs					\$ 22,121.00
					Total Expenditures \$ 917,046.50
					Excess (Deficiency) of Revenues over Expenditures \$ 61,257.50
					Projected Beginning Fund Balance as of Second Interim 2006-07 \$ 94,102.00
					Ending Fund Balance \$ 155,359.50
					Maximum Reserve Amount \$ 250,103.59

Federal and State reimbursement rates are for 2006-2007.

May 23, 2007

To: Board Members
From: Tom Hauseur
Through: Tom Bishop
Subject: Voice over IP System Services Upgrade

The Technology Department is performing the planned replacement of the Voice Mail System for the District this summer. This is part of the overall technology plan to integrate our First Class email system with our voice mail system. The process of getting the updated bid for the replacement of this system has been finalized.

For the last 7 years the DMUSD has been using the Octel Voice Messaging System along with Mutari Call Manager. Warranty or replacement part service for this equipment is no longer available. The planned software replacement work for these systems is to be done this summer. The new software and licenses need to be purchased now in order to have everything ready for the summer.

Although it is always our goal to keep “down-time” to a minimum any “down time” required would have less impact on employees in July, as that is when most of the District employees are on vacation. This will interface with our Cisco Voice over IP Phone system being installed at all the District schools and office sites over the next 2 to 3 years.

RECOMMENDED: Superintendent recommends that the Board approve the replacement of the current DMUSD voice mail system.

FISCAL IMPACT: The \$48,000 expense is budgeted for in the 06/07 DMUSD budget.

9.14