

June 19, 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
1,038.71 For instructional supplies	Torrey Hills	PTA
4,911.00 For instructional program	Sycamore Ridge	Coastal Community Foundation Grants – PTA
751.50 For garden box	Sycamore Ridge	PTA
300.00 For instructional program	Carmel Del Mar	Andrew and Amy Jones
409.93 For graduation cap pins	Carmel Del Mar	PTA
2,000.00 For music program, 2007-2008	Ocean Air	FAME
2,688.00 For 6 th grade camp	Ashley Falls	PTA
1,500.00 For instructional supplies	Ashley Falls	PTA
13,372.40 For Mind Institute	Del Mar Hills	PTA
1,600.00 For music coach	Del Mar Hills	PTA
18,497.22 For computer purchase, 2007-2008	Sage Canyon	DMSEF
8,532.34 For instructional program, 2007-2008	Sycamore Ridge	DMSEF

FISCAL IMPACT: \$55,601.10 has been received by the District as donations. \$26,571.54 has been posted in the 2006/2007 budget as revenue and as expenditure budget increases resulting in no change to the fund balance. \$29,029.56 has been posted as deferred revenue to be expended in 2007/2008.

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

*9.1

June 19, 2007

To: Board Members

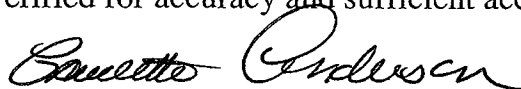
From: Dena Whittington

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 \$954,312.29. It is also recommended that the Board of Trustees ratifies the commercial warrants listed in the amount of \$780,900.31 and ratifies the revolving cash disbursements listed in the amount of \$4,793.37.

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


Signed

6/19/07
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
802963	05/01/07	03	CATHERINE GILBERT	007	TRAVEL AND CONFERENCES	\$373.98
802964	05/01/07	03	SUSAN BRUBAKER	007	\$100 TEACHER STIPEND	\$100.00
802965	05/01/07	03	KELLY LEWIS	007	\$100 TEACHER STIPEND	\$100.00
802966	05/01/07	03	JIM GIANOLA	007	COMPUTER SUPPLIES	\$411.51
802967	05/01/07	03	JIM GIANOLA	007	COMPUTER SUPPLIES	\$256.47
802968	05/01/07	03	CATHERINE GILBERT	007	\$100 TEACHER STIPEND	\$100.00
802969	05/01/07	03	FREEFORM CLAY	007	INST MAT/SUP GEN PURPOSE	\$256.04
802970	05/01/07	03	OFFICE DEPOT, B.S.D.	007	INST MAT/SUP GEN PURPOSE	\$854.46
802971	05/01/07	03	BERTRAND'S MUSIC MART	005	MUSIC SUPPLIES	\$1,995.67
802972	05/01/07	03	XEROX CORPORATION	005	INST MAT/SUP GEN PURPOSE	\$1,115.64
802973	05/01/07	03	PROMOTE MARKETING CONCEPTS	005	MISC. SUPPLIES	\$116.57
802974	05/01/07	03	JONES SCHOOL SUPPLY CO., INC.	005	\$100 TEACHER STIPEND	\$276.97
802975	05/01/07	03	TNT SCHOOL SUPPLIES	005	FUNDRAISER	\$130.83
802976	05/01/07	03	SAX ARTS & CRAFTS	007	INST MAT/SUP GEN PURPOSE	\$2,123.29
802977	05/01/07	03	NASCO MODESTO	007	INST MAT/SUP GEN PURPOSE	\$743.18
802978	05/01/07	03	CALIF FUTURE PROBLEM SOLVING	007	INST MAT/SUP GEN PURPOSE	\$560.00
802979	05/01/07	03	COACH USA	007	FIELD TRIP	\$660.30
802980	05/01/07	03	MEG MONEY	009	\$100 TEACHER STIPEND	\$100.00
802981	05/01/07	03	KRISTIN STANTON	009	\$100 TEACHER STIPEND	\$100.00
802982	05/01/07	06	MEG MONEY	009	TRAVEL AND CONFERENCES	\$24.00
802983	05/01/07	03	JONES SCHOOL SUPPLY CO., INC.	009	INSTR SUPPLIES-SCIENCE	\$51.03
802984	05/01/07	03	DEBBIE HANNA	009	\$100 TEACHER STIPEND	\$57.11
802985	05/01/07	03	JENNY LUCE	009	\$100 TEACHER STIPEND	\$96.86
802986	05/01/07	03	ATHANASIA SYRENGELAS	009	\$100 TEACHER STIPEND	\$100.00
802987	05/01/07	03	EMILY HURTH	009	\$100 TEACHER STIPEND	\$100.00
802988	05/01/07	03	JULIE SAWI	008	\$100 TEACHER STIPEND	\$100.00
802989	05/01/07	06	INSECT LORE PRODUCTS	008	INST MAT/SUP GEN PURPOSE	\$108.67
802990	05/01/07	03	SRA/MCGRAW HILL	005	INST MAT/SUP GEN PURPOSE	\$896.60
802991	05/01/07	06	INTERPRETERS UNLIMITED	011	OTHER CONTRACTS	\$150.00
802992	05/01/07	03	PRO-ED, INC.	011	TESTING SUPPLIES	\$44.75
802993	05/01/07	06	CITY CREEK PRESS	011	INST MAT/SUP GEN PURPOSE	\$115.22
802994	05/01/07	06	BEYOND PLAY	011	INST MAT/SUP GEN PURPOSE	\$51.57
802995	05/01/07	06	BRADSHAW ENGINEERING CORP.	001	REPAIRS BLDG/GRND-HGTS	\$450.00
802996	05/01/07	03	JONES SCHOOL SUPPLY CO., INC.	007	INST MAT/SUP GEN PURPOSE	\$18.90
802997	05/01/07	03	OFFICE DEPOT, B.S.D.	007	INST MAT/SUP GEN PURPOSE	\$544.16
802998	05/01/07	03	SAN DIEGO GAS & ELECTRIC CO.	001	GAS EXPENSE	\$150.00
802999	05/01/07	03	MAD MACS	001	INST MAT/SUP GEN PURPOSE	\$1,496.65
803000	05/03/07	06	DON JOHNSTON INCORPORATED	003	INST MAT/SUP GEN PURPOSE	\$905.10
803001	05/03/07	03	BEST COMPUTER SUPPLIES	003	INST MAT/SUP GEN PURPOSE	\$225.90
803002	05/03/07	03	ANNETTE GRIESHABER	003	OTHER CONTRACTS	\$40.00
803003	05/03/07	03	DONALD BIRKETT	003	\$100 TEACHER STIPEND	\$100.00
803004	05/03/07	03	REGINA WILLIAMS	003	INST MAT/SUP GEN PURPOSE	\$93.74
803005	05/03/07	03	LINDA TUCKER	003	MUSIC SUPPLIES	\$300.00
803006	05/03/07	03	PAM MARTIN	003	FUNDRAISER	\$46.35
803007	05/03/07	06	PAM MARTIN	003	TRAVEL AND CONFERENCES	\$16.00
803008	05/03/07	03	TRISHA VAN DILLEN	006	\$100 TEACHER STIPEND	\$100.00
803009	05/03/07	03	MONICA TECH	006	\$100 TEACHER STIPEND	\$100.00
803010	05/03/07	03	BIRCH AQUARIUM AT SCRIPPS	004	FIELD TRIP	\$570.00
803011	05/03/07	03	IKON OFFICE SOLUTIONS-FSMA	001	SERVICE AGREEMENTS	\$1,000.00
803012	05/03/07	63	CHARLENE KOMOSINSKI	060	GEN SUPPLIES CHILD DEV	\$148.49
803013	05/03/07	63	STAPLES	060	OFFICE SUPPLIES	\$256.28
803014	05/03/07	03	ATHANASIA SYRENGELAS	009	FUNDRAISER	\$147.99

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
803015	05/03/07	63	CHARLENE KOMOSINSKI	060	GEN SUPPLIES CHILD DEV	\$502.20
803016	05/03/07	63	YVONNE ROATH	060	GEN SUPPLIES CHILD DEV	\$72.02
803017	05/03/07	03	HERITAGE TOURS	004	FIELD TRIP	\$125.00
803018	05/03/07	03	THE MONARCH PROGRAM	003	FIELD TRIP	\$380.00
803019	05/03/07	03	COACH USA	003	FIELD TRIP	\$362.10
803020	05/03/07	06	CHRISTINE MARTINEZ	001	O.T. SPEC. EDUC	\$12,000.00
803021	05/03/07	03	OFFICE DEPOT, B.S.D.	006	INST MAT/SUP GEN PURPOSE	\$266.37
803022	05/03/07	03	TEACHER'S MEDIA COMPANY	006	INST SUPP-LIBRARY A.V.	\$1,567.96
803023	05/03/07	03	EXPRESS PERFORMANCE CENTER	001	REPAIRS TO VEHICLES	\$395.60
803024	05/07/07	03	SKATE WORLD	006	FIELD TRIP	\$400.00
803025	05/07/07	06	EILEEN RANDALL	009	INST MAT/SUP GEN PURPOSE	\$29.37
803026	05/07/07	63	DANA & RANDY KRZYSTON	060	CHILD CARE REFUND	\$145.50
803027	05/07/07	03	STEPHANIE SPOONER	004	INST MAT/SUP GEN PURPOSE	\$300.00
803028	05/07/07	03	CITY OF SAN DIEGO DEVELOPMENT	002	OTHER EXPENSES	\$184.75
803029	05/07/07	03	TEAM REPROGRAPHICS	002	PRINTING EXPENSE	\$135.51
803030	05/07/07	06	UMA (LAKSHMY) KRISHNAN	007	INST MAT/SUP GEN PURPOSE	\$458.64
803031	05/07/07	03	GARY WILSON	007	TRANS SPEC TRIPS	\$58.20
803032	05/07/07	03	SANDI JACKSON	007	\$100 TEACHER STIPEND	\$100.00
803033	05/07/07	03	KAREN HOLTY	007	OFFICE SUPPLIES	\$153.51
803034	05/07/07	03	COACH USA	006	INST MAT/SUP GEN PURPOSE	\$362.10
803035	05/07/07	63	CHARLEY JACOB	060	INST SUPPLIES CHILD DEV	\$59.13
803036	05/07/07	06	ACADEMIC COMMUNICATION ASSN.	011	INST MAT/SUP GEN PURPOSE	\$54.17
803037	05/07/07	06	PCI SPECIAL EDUCA'L PUBLISHING	011	INST MAT/SUP GEN PURPOSE	\$82.37
803038	05/07/07	06	PEARSON ASSESSMENT	011	OTHER SUPPLIES	\$690.02
803039	05/07/07	06	SUPER DUPER PUBLICATIONS	011	OTHER SUPPLIES	\$268.30
803040	05/07/07	06	LORI HUGHES	011	INST MAT/SUP GEN PURPOSE	\$95.00
803041	05/07/07	06	LAKESHORE LEARNING MATERIALS	011	NON-CAPITALIZED EQUIPMENT	\$220.46
803042	05/07/07	03	SHRED-IT	011	OTHER EXPENSES	\$127.00
803043	05/07/07	03	MBM/HENRY SCHEIN CO.	011	HEALTH SUPPLIES	\$63.86
803044	05/07/07	03	MBM/HENRY SCHEIN CO.	011	HEALTH SUPPLIES	\$63.86
803045	05/07/07	06	AC&D PUMP SERVICES, INC.	001	REPAIRS BLDG/GRND-SAGE	\$820.00
803046	05/07/07	06	BAKER ELECTRIC	001	REPAIRS BLDG/GRND-AF	\$1,995.74
803047	05/07/07	06	HUFF STRIPING INC.	001	REPAIRS BLDGS/GRNDS	\$386.00
803048	05/07/07	03/06	SHERWOOD MECHANICAL, INC.	001	REPAIR GRNDS/LANDSCAPING	\$2,620.62
803049	05/07/07	03	TURF STAR	001	REPAIRS TO MACHINES	\$394.62
803050	05/07/07	03	WAXIE	001	CUSTODIAL SUPPLIES	\$3,500.00
803051	05/07/07	63	SANDOZAPPAREL	060	GEN SUPPLIES CHILD DEV	\$1,260.68
803052	05/07/07	06	THE SPEECH BIN	011	INST MAT/SUP GEN PURPOSE	\$184.00
803053	05/07/07	06	DYNAVox SYSTEMS	011	NON-CAPITALIZED EQUIPMENT	\$10,598.29
803054	05/07/07	63	ECONOMY SIGNS AND BANNERS	060	GEN SUPPLIES CHILD DEV	\$457.94
803055	05/07/07	03	TROXELL COMMUNICATIONS	006	NON-CAPITALIZED EQUIPMENT	\$3,031.76
803056	05/07/07	63	HOLLANDIA DAIRY	060	SNACKS CHILD DEV	\$106.82
803057	05/07/07	63	SOUTHWEST SCHOOL SUPPLY	060	INST SUPPLIES CHILD DEV	\$100.92
803058	05/07/07	63	S&S WORLD WIDE	060	INST SUPPLIES CHILD DEV	\$112.86
803059	05/07/07	06	JENNY LUCE	009	TRAVEL AND CONFERENCES	\$40.00
803060	05/07/07	03	COMPANION CORPORATION	009	BOOKS OTHER THAN TEXTBOOKS	\$449.00
803061	05/07/07	03	JENNIFER HOWARD	009	INST MAT/SUP GEN PURPOSE	\$360.91
803062	05/07/07	03	DANIELLE ROCHE	007	\$100 TEACHER STIPEND	\$62.79
803063	05/07/07	03	HAYLEY KANTNER	007	INST MAT/SUP GEN PURPOSE	\$164.86
803064	05/07/07	03	ARIELLA LEEDER	007	\$100 TEACHER STIPEND	\$100.00
803065	05/07/07	03	ARIELLA LEEDER	007	INST MAT/SUP GEN PURPOSE	\$150.60
803066	05/07/07	63	COACH USA	060	TRANS SPEC TRIPS	\$4,843.65

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
803067	05/07/07	63	DISCOUNT SCHOOL SUPPLY	060	INST SUPPLIES CHILD DEV	\$541.49
803068	05/07/07	63	ORIENTAL TRADING CO.	060	INST SUPPLIES CHILD DEV	\$397.52
803069	05/07/07	63	SCHOOL SPECIALTY	060	INST SUPPLIES CHILD DEV	\$169.71
803070	05/09/07	03	HARCOURT OUTLINES, INC.	007	MATERIALS AND SUPPLIES	\$211.59
803071	05/09/07	03	ANDERSON'S IT'S ELEMENTARY	007	OFFICE SUPPLIES	\$65.99
803072	05/09/07	03	OFFICE DEPOT, B.S.D.	007	INST MAT/SUP GEN PURPOSE	\$107.32
803073	05/09/07	03	RISO, INC. SAN DIEGO BRANCH	007	INST MAT/SUP GEN PURPOSE	\$314.57
803074	05/09/07	03	A TONER WAREHOUSE	007	INST MAT/SUP GEN PURPOSE	\$338.25
803075	05/09/07	03	SAN DIEGUITO TROPHY	009	INST MAT/SUP GEN PURPOSE	\$33.40
803076	05/09/07	03	DELTA EDUCATION, INC.	009	INST MAT/SUP GEN PURPOSE	\$467.61
803077	05/09/07	06	RBE	001	REPAIRS BLDG/GRND-CDM	\$1,890.00
803078	05/09/07	06	PARISSA ESMAILI	008	INST MAT/SUP GEN PURPOSE	\$39.64
803079	05/09/07	03	STAPLES	008	INST MAT/SUP GEN PURPOSE	\$1,616.24
803080	05/09/07	03	XEROX CORPORATION	008	INST MAT/SUP GEN PURPOSE	\$1,038.71
803081	05/09/07	03	BEARCOM, INC.	008	DISASTER PREP SUPPLIES	\$406.03
803082	05/09/07	06	BEST COMPUTER SUPPLIES	008	INST MAT/SUP GEN PURPOSE	\$649.95
803083	05/09/07	03	BECKY ROSS	008	INST MAT/SUP GEN PURPOSE	\$122.78
803084	05/09/07	03	MARIAN RUBINO	008	INST MAT/SUP GEN PURPOSE	\$25.84
803085	05/09/07	03	BECKY ROSS	008	INST MAT/SUP GEN PURPOSE	\$203.40
803086	05/09/07	03	COACH USA	008	FIELD TRIP	\$724.20
803087	05/09/07	03	BIRCH AQUARIUM AT SCRIPPS	008	FIELD TRIP	\$775.00
803088	05/09/07	06	HAMPTON-BROWN	012	TEXTBOOK K-8, EC 60242	\$1,179.22
803089	05/09/07	03	HARCOURT ASSESSMENT	012	TESTING SUPPLIES	\$126.75
803090	05/09/07	06	PEACE PARTNERS, INC.	012	INST MAT/SUP GEN PURPOSE	\$3,600.00
803091	05/09/07	03	OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$215.33
803092	05/09/07	03	NEXUS INTEGRATION SERVICES	001	EQUIPMENT REPLACEMENT	\$58,287.79
803093	05/10/07	03	STUTZ, ARTIANO, SHINOFF &	001	LEGAL FEES	\$3,939.84
803094	05/10/07	03	BOWIE ARNESON WILES & GIANNONE	001	LEGAL FEES	\$35,757.03
803095	05/10/07	03	REUBEN H. FLEET SCIENCE CENTER	007	FIELD TRIP	\$625.00
803096	05/11/07	03	ANCHOR AUDIO, INC.	006	EQUIP REPAIR	\$150.00
803097	05/14/07	03	SCHOOL FACILITY CONSULTANTS	002	OTHER CONTRACTS	\$832.50
803098	05/14/07	03	SAN DIEGO COUNTY VECTOR	002	OTHER CONTRACTS	\$63.60
803099	05/14/07	03	MAD MACS	007	INST MAT/SUP GEN PURPOSE	\$10,016.44
803100	05/14/07	03	PATRICE HICKEY	007	\$100 TEACHER STIPEND	\$100.00
803101	05/14/07	03	JANICE LEE	007	\$100 TEACHER STIPEND	\$100.00
803102	05/14/07	03	COACH USA	006	FIELD TRIP	\$362.10
803103	05/14/07	03	JACKIE DOBOS	006	\$100 TEACHER STIPEND	\$92.10
803104	05/14/07	03	SDCOE	013	OFFICE SUPPLIES	\$44.05
803105	05/14/07	06	SOLUTION TREE, LLC	008	INST MAT/SUP GEN PURPOSE	\$812.40
803106	05/14/07	03	JULIE LERNER	008	FUNDRAISER	\$37.68
803107	05/14/07	06	HAWTHORNE EDUCATIONAL SERVICE	008	INST MAT/SUP GEN PURPOSE	\$43.10
803108	05/14/07	03/06	SOLUTION TREE, LLC	008	TRAVEL AND CONFERENCES	\$585.00
803109	05/14/07	03	LAKE SHORE LEARNING MATERIALS	009	INST MAT/SUP GEN PURPOSE	\$364.55
803110	05/14/07	03	ABILITIES	009	INST MAT/SUP GEN PURPOSE	\$459.86
803111	05/14/07	03	NATIONAL GARDENING ASSOCIATION	009	INST MAT/SUP GEN PURPOSE	\$519.04
803112	05/14/07	03	LAKE SHORE LEARNING MATERIALS	009	INST MAT/SUP GEN PURPOSE	\$161.61
803113	05/14/07	03	LAKE SHORE LEARNING MATERIALS	009	INST MAT/SUP GEN PURPOSE	\$494.79
803114	05/14/07	03	WEST MUSIC COMPANY	009	MUSIC SUPPLIES	\$289.47
803115	05/14/07	03	J.W. PEPPER & SON, INC.	009	MUSIC SUPPLIES	\$164.85
803116	05/14/07	03	LIBERTY PAPER	009	INST MAT/SUP GEN PURPOSE	\$1,533.40
803117	05/14/07	25-19	DOUGLAS BARNHART, INC.	002	BUILDING & IMPROVMNT OF BUI	\$190,000.00
803118	05/14/07	40	DOUGLAS BARNHART, INC.	002	BUILDING & IMPROVMNT OF BUI	\$100,000.00

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
8031119	05/14/07	03	BOUND TO STAY BOUND BOOKS INC	007	BOOKS OTHER THAN TEXTBOOKS	\$2,428.28
8031120	05/14/07	03	COACH USA	007	FIELD TRIP	\$1,383.45
8031121	05/14/07	03	COACH USA	004	FIELD TRIP	\$993.78
8031122	05/14/07	03	YOUNG AUDIENCES OF SAN DIEGO	004	FIELD TRIP	\$380.50
8031123	05/14/07	03	COACH USA	004	FIELD TRIP	\$362.10
8031124	05/14/07	03	SCHOOL SPECIALTY	006	INST MAT/SUP GEN PURPOSE	\$182.77
8031125	05/14/07	03	LIBERTY PAPER	006	INST MAT/SUP GEN PURPOSE	\$208.82
8031126	05/14/07	03	BEST COMPUTER SUPPLIES	006	INST MAT/SUP GEN PURPOSE	\$148.82
8031127	05/14/07	03	A TONER WAREHOUSE	006	INST MAT/SUP GEN PURPOSE	\$161.63
8031128	05/14/07	03	PIONEER STATIONERS	006	INST MAT/SUP GEN PURPOSE	\$598.87
8031129	05/14/07	63	STAPLES	060	OFFICE SUPPLIES	\$776.80
8031130	05/15/07	06	DONALD BIRKETT	011	INST MAT/SUP GEN PURPOSE	\$86.79
8031131	05/15/07	06	DONALD BIRKETT	011	INST MAT/SUP GEN PURPOSE	\$168.93
8031132	05/15/07	06	STEPHANIE VAN EPPS	011	OTHER SUPPLIES	\$88.33
8031133	05/15/07	06	ELENA FRESQUEZ	011	TRAVEL AND CONFERENCES	\$185.00
8031134	05/15/07	03	JONI DEGROOT	011	MILEAGE REIMBURSEMENT	\$24.25
8031135	05/15/07	06	RIFTON EQUIPMENT/COMMUNITY	011	INST MAT/SUP GEN PURPOSE	\$149.54
8031136	05/15/07	06	DIFFERENT ROADS TO LEARNING,	011	INST MAT/SUP GEN PURPOSE	\$204.52
8031137	05/15/07	06	PENNY BOERNER	011	MILEAGE REIMBURSEMENT	\$145.45
8031138	05/15/07	06	THERAPY SHOPPE, INC.	011	INST MAT/SUP GEN PURPOSE	\$107.65
8031139	05/15/07	06	MAYER-JOHNSON LLC	011	INST MAT/SUP GEN PURPOSE	\$916.10
8031140	05/15/07	06	INTELLITOOLS	011	INST MAT/SUP GEN PURPOSE	\$878.92
8031141	05/15/07	06	MAD MACS	003	INST MAT/SUP GEN PURPOSE	\$3,247.59
8031142	05/15/07	03	XEROX CORPORATION	004	INST MAT/SUP GEN PURPOSE	\$153.87
8031143	05/15/07	63	MEGAN NASH	060	MILEAGE REIMBURSEMENT	\$139.34
8031144	05/15/07	03	CITY OF SAN DIEGO	001	WATER EXPENSE	\$2,000.00
8031145	05/15/07	03	UNITED HEALTH SUPPLIES	011	HEALTH SUPPLIES	\$4.69
8031146	05/15/07	03	MBM/HENRY SCHEIN CO.	011	HEALTH SUPPLIES	\$63.86
8031147	05/15/07	06	SUPER DUPER PUBLICATIONS	011	INST MAT/SUP GEN PURPOSE	\$234.32
8031148	05/15/07	06	GANDER EDUCATIONAL PUBLISHING	011	INST MAT/SUP GEN PURPOSE	\$412.07
8031149	05/15/07	06	ATTAINMENT COMPANY	011	INST MAT/SUP GEN PURPOSE	\$812.48
8031150	05/15/07	06	AKT, INC.	011	INST MAT/SUP GEN PURPOSE	\$2,807.16
8031151	05/15/07	06	AKT, INC.	011	INST MAT/SUP GEN PURPOSE	\$6,758.64
8031152	05/15/07	06	SUPER DUPER PUBLICATIONS	011	INST MAT/SUP GEN PURPOSE	\$706.38
8031153	05/15/07	06	GANDER EDUCATIONAL PUBLISHING	011	INST MAT/SUP GEN PURPOSE	\$293.20
8031154	05/15/07	06	B AND H PHOTO AND VIDEO	005	INST MAT/SUP GEN PURPOSE	\$1,298.44
8031155	05/15/07	03	MIRAMAR WHOLESALE NURSERIES	005	FUNDRAISER	\$943.73
8031156	05/15/07	06	STAPLES	005	INST MAT/SUP GEN PURPOSE	\$290.89
8031157	05/15/07	03	LYONS MUSIC	005	INST MAT/SUP GEN PURPOSE	\$1,040.91
8031158	05/15/07	03/06	TECH DEPOT	005	INST MAT/SUP GEN PURPOSE	\$264.02
8031159	05/15/07	06	SUNBURST TECHNOLOGY	005	INST MAT/SUP GEN PURPOSE	\$564.85
8031160	05/15/07	03	COACH USA	005	FIELD TRIP	\$1,550.30
8031161	05/15/07	03	ANN HOFFMAN	005	MISC. SUPPLIES	\$215.63
8031162	05/15/07	03	BEST COMPUTER SUPPLIES	005	INST MAT/SUP GEN PURPOSE	\$58.07
8031163	05/15/07	06	JANET WOLFERTZ	005	INST MAT/SUP GEN PURPOSE	\$279.60
8031164	05/15/07	03	CLAUDIA CANO UNDERDAHL	005	INST MAT/SUP GEN PURPOSE	\$250.00
8031165	05/15/07	03	ARENSON OFFICE FURNITURE	005	MISC. SUPPLIES	\$142.68
8031166	05/15/07	03	VIRCO MFG. CORPORATION	005	INST MAT/SUP GEN PURPOSE	\$1,576.05
8031167	05/15/07	03	OFFICE DEPOT, B.S.D.	022	OFFICE SUPPLIES	\$410.32
8031168	05/15/07	06	READ NATURALLY	011	INST MAT/SUP GEN PURPOSE	\$1,668.52
8031169	05/15/07	06	TUNED IN TO LEARNING	011	INST MAT/SUP GEN PURPOSE	\$616.19
8031170	05/16/07	03	UNITED PARCEL SERVICE	006	INST MAT/SUP GEN PURPOSE	\$19.96

PO NBR		DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
803171	05/16/07	03		OFFICE DEPOT, B.S.D.	006	INST MAT/SUP GEN PURPOSE	\$146.00
803172	05/16/07	03		KAY FRANCIS	005	\$100 TEACHER STIPEND	\$100.00
803173	05/16/07	03		LYNN CARLSON	005	INST MAT/SUP GEN PURPOSE	\$88.09
803174	05/16/07	03		OFFICE DEPOT, B.S.D.	005	INST MAT/SUP GEN PURPOSE	\$124.38
803175	05/16/07	03		KAREN HOLTY	007	OFFICE SUPPLIES	\$216.00
803176	05/16/07	03		ARENSON OFFICE FURNITURE	003	FUNDRAISER	\$895.54
803177	05/16/07	03		SCHOOL SPECIALTY	003	INST MAT/SUP GEN PURPOSE	\$2119.87
803178	05/16/07	03		LINDA LUCE	002	MILEAGE REIMBURSEMENT	\$129.98
803179	05/16/07	03		KAREN HOLTY	007	OFFICE SUPPLIES	\$285.68
803180	05/16/07	03		KAREN HOLTY	007	OFFICE SUPPLIES	\$143.96
803181	05/16/07	06		ARCHITECTURAL SIGN DESIGN	001	REPAIRS BLDG/GRND-HILLS	\$981.19
803182	05/16/07	06		RANCHO SANTA FE SECURITY SYS	001	REPAIRS BLDG/GRND-SAGE	\$1195.00
803183	05/16/07	03		CITY OF SAN DIEGO	001	WATER EXPENSE	\$1700.00
803184	05/16/07	03		SAN DIEGO GAS & ELECTRIC CO.	001	GAS EXPENSE	\$70.00
803185	05/16/07	03		IAN PHILLIP	003	\$100 TEACHER STIPEND	\$91.39
803186	05/16/07	03		JACKIE FOLGNER	003	\$100 TEACHER STIPEND	\$99.49
803187	05/16/07	03		RACHEL JOHNSON	003	INST MAT/SUP GEN PURPOSE	\$10.72
803188	05/16/07	03		EDUCATION WEEK	003	INST MAT/SUP GEN PURPOSE	\$44.94
803189	05/16/07	03		MAD SCIENCE OF SAN DIEGO	003	FIELD TRIP	\$1134.00
803190	05/16/07	03		SAN DIEGO JUNIOR THEATRE	003	MUSIC SUPPLIES	\$345.00
803191	05/16/07	03		STAPLES	013	OFFICE SUPPLIES	\$83.79
803192	05/16/07	03		SDCOE	013	OFFICE SUPPLIES	\$57.92
803193	05/17/07	03		AUDIO DESIGN	003	MUSIC SUPPLIES	\$231.79
803194	05/17/07	73-20		AUDIO DESIGN	003	INST MAT/SUP GEN PURPOSE	\$1100.00
803195	05/17/07	03		LINDA METTLING	004	INST MAT/SUP GEN PURPOSE	\$42.00
803196	05/17/07	06		ANSMAR PUBLISHERS INC	011	INST MAT/SUP GEN PURPOSE	\$162.50
803197	05/17/07	06		PENNY BOERNER	011	INST MAT/SUP GEN PURPOSE	\$132.07
803198	05/17/07	03		PRO-ED, INC.	011	TESTING SUPPLIES	\$77.72
803199	05/17/07	03		JENNIFER FULSTON	011	TRAVEL AND CONFERENCES	\$370.50
803200	05/17/07	06		ABILITIES	011	INST MAT/SUP GEN PURPOSE	\$14.11
803201	05/17/07	06		REALLY GOOD STUFF	011	INST MAT/SUP GEN PURPOSE	\$36.38
803202	05/17/07	06		LAKEHORE LEARNING MATERIALS	011	INST MAT/SUP GEN PURPOSE	\$46.98
803203	05/17/07	06		TEACHER DIRECT	011	INST MAT/SUP GEN PURPOSE	\$221.47
803204	05/17/07	06		SHIHONG MA	011	MILEAGE REIMBURSEMENT	\$183.33
803205	05/17/07	06		APPLE COMPUTER, INC.	011	NON-CAPITALIZED EQUIPMENT	\$1300.54
803206	05/17/07	06		ACHIEVEMENT PRODUCTS	011	INST MAT/SUP GEN PURPOSE	\$62.71
803207	05/17/07	06		EVAN-MOOR EDUC PUBLISHERS	011	INST MAT/SUP GEN PURPOSE	\$114.16
803208	05/17/07	06		SAXON PUBLISHERS	011	INST MAT/SUP GEN PURPOSE	\$5251.24
803209	05/17/07	06		MAD MACS	005	NON-CAPITALIZED EQUIPMENT	\$15024.66
803210	05/17/07	03		MAD MACS	005	NON-CAPITALIZED EQUIPMENT	\$1359.81
803211	05/17/07	03		PAULA INTRAVALIA	005	INST MAT/SUP GEN PURPOSE	\$250.57
803212	05/17/07	03		HIGHSMITH FURNITURE, INC.	005	INST MAT/SUP GEN PURPOSE	\$752.33
803213	05/17/07	03		EXPRESS PERFORMANCE CENTER	001	REPAIRS TO VEHICLES	\$183.12
803214	05/17/07	06		AC&D PUMP SERVICES, INC.	001	EQUIP REPAIR	\$2685.00
803215	05/17/07	06		EXPRESS PERFORMANCE CENTER	001	REPAIRS TO VEHICLES	\$811.75
803216	05/17/07	13		SAN DIEGO USD NUTRITION	001	FOOD	\$8000.00
803217	05/17/07	03		CINDA PECK	005	MUSIC SUPPLIES	\$342.17
803218	05/17/07	03		RICHARD GRISWOLD	008	\$100 TEACHER STIPEND	\$100.00
803219	05/17/07	03		MARIE READ	008	INST MAT/SUP GEN PURPOSE	\$11.84
803220	05/17/07	03		OFFICE DEPOT, B.S.D.	008	INST MAT/SUP GEN PURPOSE	\$180.97
803221	05/17/07	06		MICHELLE TAYLOR	008	INST MAT/SUP GEN PURPOSE	\$178.70
803222	05/17/07	03/06		MAD MACS	003	INST MAT/SUP GEN PURPOSE	\$538.75

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
8032223	05/17/07	63	COSTCO BUSINESS DELIVERY	060	SNACKS CHILD DEV	\$1,618.47
8032224	05/17/07	03	MAD MACS	007	INST MAT/SUP GEN PURPOSE	\$6,436.98
8032225	05/17/07	03	CINDY RALSTON	003	INST MAT/SUP GEN PURPOSE	\$339.73
8032226	05/17/07	03	SUPERIOR DISTRIBUTING	003	INST MAT/SUP GEN PURPOSE	\$582.54
8032227	05/18/07	03	APPLE COMPUTER, INC.	008	INST MAT/SUP GEN PURPOSE	\$1,192.79
8032228	05/18/07	63	COSTCO BUSINESS DELIVERY	060	SNACKS CHILD DEV	\$1,800.00
8032229	05/18/07	03	COSTCO BUSINESS DELIVERY	008	INST MAT/SUP GEN PURPOSE	\$646.44
8032230	05/18/07	03	TERRI ALPER	006	OFFICE SUPPLIES	\$337.49
8032231	05/18/07	03	SHELLEY PETERSEN	006	OFFICE SUPPLIES	\$200.00
8032232	05/18/07	03	XEROX CORPORATION	006	INST MAT/SUP GEN PURPOSE	\$2,077.42
8032233	05/18/07	06	THE STOPPER GROUP	005	INST MAT/SUP GEN PURPOSE	\$868.26
8032234	05/18/07	06	RFB&D RECORDING FOR THE	011	INST MAT/SUP GEN PURPOSE	\$383.63
8032235	05/18/07	03	LRP PUBLICATIONS	011	PERIODICALS/INSTRUCTIONAL	\$309.50
8032236	05/18/07	06	LAKESHORE LEARNING MATERIALS	011	INST MAT/SUP GEN PURPOSE	\$1,968.19
8032238	05/18/07	06	ANSMAR PUBLISHERS INC	011	INST MAT/SUP GEN PURPOSE	\$1,622.50
8032239	05/18/07	06	SALTILLO CORP.	011	EQUIP REPAIR	\$269.21
8032239	05/18/07	03	CHRISTIE UZELAC	008	\$100 TEACHER STIPEND	\$100.00
8032240	05/18/07	03	OFFICE DEPOT, B.S.D.	008	INST MAT/SUP GEN PURPOSE	\$58.14
8032241	05/18/07	03	FOLLETT LIBRARY RESOURCES	008	INST SUPP-LIBRARY A.V.	\$121.97
8032242	05/18/07	03	TINA JOHNSON	008	\$100 TEACHER STIPEND	\$100.00
8032243	05/18/07	03	AMAZON.COM CREDIT	005	INST MAT/SUP GEN PURPOSE	\$2298.80
8032244	05/18/07	03	SOLUTION TREE, LLC	009	INST MAT/SUP GEN PURPOSE	\$343.09
8032245	05/18/07	03	THE CONSTRUCTION SITE	009	INST MAT/SUP GEN PURPOSE	\$424.30
8032246	05/18/07	03	DISNEY EDUCATIONAL PRODUCTIONS	009	INST MAT/SUP GEN PURPOSE	\$429.92
8032247	05/18/07	03	ACADEMIC SUPERSTORE	009	MUSIC SUPPLIES	\$301.65
8032248	05/18/07	03	OFFICE DEPOT, B.S.D.	007	OFFICE SUPPLIES	\$397.65
8032249	05/18/07	03	BEST COMPUTER SUPPLIES	007	OFFICE SUPPLIES	\$920.26
8032250	05/18/07	03	XEROX CORPORATION	007	INST MAT/SUP GEN PURPOSE	\$1,038.71
8032251	05/18/07	03	ULTIMATE OFFICE	003	INST MAT/SUP GEN PURPOSE	\$398.04
8032252	05/18/07	03	LINDA TUCKER	003	MUSIC SUPPLIES	\$177.92
8032253	05/18/07	03	BEST COMPUTER SUPPLIES	003	INST MAT/SUP GEN PURPOSE	\$310.19
8032254	05/18/07	03	CRES/ZOOLOGICAL SOCIETY	003	OTHER SUPPLIES SCH PROD	\$1,100.00
8032255	05/18/07	03	ACADEMIC SUPERSTORE	003	MATERIALS AND SUPPLIES	\$689.06
8032256	05/18/07	03	PROJECTOR DOCTOR	006	EQUIP REPAIR	\$997.50
8032257	05/22/07	03	APPLE COMPUTER, INC.	003	2006/07 DMSEF WISHLIST	\$495.54
8032258	05/22/07	03	BETSY SCHULZ	003	INST MAT/SUP GEN PURPOSE	\$1,472.62
8032259	05/22/07	03	PAMELA J. REYNOLDS	003	INST MAT/SUP GEN PURPOSE	\$144.26
8032260	05/22/07	03	HERITAGE TOURS	003	FIELD TRIP	\$345.00
8032261	05/22/07	03	LAKESHORE LEARNING MATERIALS	003	INST MAT/SUP GEN PURPOSE	\$731.59
8032262	05/22/07	03	PROGRESSIVE DESIGN PLAYGROUNDS	003	2006/07 DMSEF WISHLIST	\$592.63
8032263	05/22/07	03	PALOS SPORTS	003	2006/07 DMSEF WISHLIST	\$538.77
8032264	05/22/07	03	BEST BUY GOVERNMENT &	003	INST MAT/SUP GEN PURPOSE	\$526.81
8032265	05/22/07	03	JANET BERNARD	012	TESTING SUPPLIES	\$70.27
8032266	05/22/07	63	GAYLORD LEEPER	060	MILEAGE REIMBURSEMENT	\$148.90
8032267	05/22/07	63	JANAN TAOVIL	060	MILEAGE REIMBURSEMENT	\$208.07
8032268	05/22/07	03	NASDSE (NATIONAL ASSN. OF	012	DIST. PROF. LIBRARY	\$52.99
8032269	05/22/07	06	KERRY KORODY	011	OTHER SUPPLIES	\$84.86
8032270	05/22/07	06	APPLE COMPUTER, INC.	011	INST MAT/SUP GEN PURPOSE	\$107.70
8032271	05/22/07	06	BARCO PRODUCTS	011	NON-CAPITALIZED EQUIPMENT	\$1,158.66
8032272	05/22/07	13	DATABASE PROS	001	TRAVEL AND CONFERENCES	\$1,750.00
8032273	05/22/07	03	ARIELLA LEEDER	007	INST MAT/SUP GEN PURPOSE	\$87.45
8032274	05/22/07	03	SDCOE	007	INST MAT/SUP GEN PURPOSE	\$70.79

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
803275	05/22/07	03	ALTO U.S. INC.	001	NON-CAPITALIZED EQUIPMENT	\$5,868.09
803276	05/22/07	63	VONS/SAFEWAY	060	INST SUPPLIES CHILD DEV	\$250.00
803277	05/22/07	63	CHARLEY JACOB	060	MILEAGE REIMBURSEMENT	\$139.87
803278	05/22/07	63	ANDREW IMPENS	060	MILEAGE REIMBURSEMENT	\$88.76
803279	05/22/07	63	CHARLENE KOMOSINSKI	060	INST SUPPLIES CHILD DEV	\$54.88
803280	05/22/07	06	LORI HUGHES	011	INST MAT/SUP GEN PURPOSE	\$85.00
803281	05/22/07	03	JULIE CUNNINGHAM	008	\$100 TEACHER STIPEND	\$100.00
803282	05/22/07	03	JESSICA MORALES	008	\$100 TEACHER STIPEND	\$100.00
803283	05/22/07	03	JANESE SWANSON	008	\$100 TEACHER STIPEND	\$100.00
803284	05/22/07	03	KRISTIN SODERBERG	008	\$100 TEACHER STIPEND	\$100.00
803285	05/22/07	03	ALISON JOYCE	008	\$100 TEACHER STIPEND	\$100.00
803286	05/22/07	03	KEN IGARASHI	008	\$100 TEACHER STIPEND	\$100.00
803287	05/22/07	03	AMY HASELBY	008	\$100 TEACHER STIPEND	\$100.00
803288	05/22/07	03	ROBIN GORDON	008	\$100 TEACHER STIPEND	\$100.00
803289	05/22/07	03	FOLLETT LIBRARY RESOURCES	012	OCEAN AIR LIBRARY BOOK ORDE	\$56,911.61
803290	05/22/07	03	BARNES & NOBLE	009	INST MAT/SUP GEN PURPOSE	\$179.38
803291	05/22/07	03	WHOO'S SMART	009	INST MAT/SUP GEN PURPOSE	\$114.06
803292	05/22/07	03	MARCY COOK MATH	009	INST MAT/SUP GEN PURPOSE	\$136.52
803293	05/22/07	03	DONNA CHUNG	009	INST MAT/SUP GEN PURPOSE	\$137.06
803294	05/22/07	03	STUDENT SUPPLY COMPANY	009	FUNDRAISER	\$78.66
803295	05/22/07	03	ARENSON OFFICE FURNITURE	003	INST MAT/SUP GEN PURPOSE	\$772.57
803296	05/22/07	03	COACH USA	003	FIELD TRIP	\$362.10
803297	05/22/07	03	COACH USA	003	FIELD TRIP	\$362.10
803298	05/22/07	03	COACH USA	003	FIELD TRIP	\$988.32
803299	05/22/07	03	PAM MARTIN	003	\$100 TEACHER STIPEND	\$100.00
803300	05/22/07	03	PAM MARTIN	003	FUNDRAISER	\$125.51
803301	05/22/07	03	NANCY BONNAFOUX	003	\$100 TEACHER STIPEND	\$100.00
803302	05/22/07	03	WORLD ALMANAC EDUCATION	003	BOOKS OTHER THAN TEXTBOOKS	\$591.90
803303	05/22/07	03	HIGHSMITH, INC.	003	BOOKS OTHER THAN TEXTBOOKS	\$288.36
803304	05/22/07	03	STAPLES	003	INST MAT/SUP GEN PURPOSE	\$169.42
803305	05/22/07	03/06	APPLE COMPUTER, INC.	005	NON-CAPITALIZED EQUIPMENT	\$2,523.51
803306	05/22/07	03	DAVID JONES	005	MISC. SUPPLIES	\$369.39
803307	05/22/07	03	MEG JACKSON	005	\$100 TEACHER STIPEND	\$100.00
803308	05/22/07	03	THE CHIP MERCHANT	005	INST MAT/SUP GEN PURPOSE	\$413.58
803309	05/22/07	06	UNITED PARCEL SERVICE	005	INST MAT/SUP GEN PURPOSE	\$12.71
803310	05/22/07	03	QUAIL BOTANICAL GARDENS	007	FIELD TRIP	\$635.00
803311	05/22/07	03	COACH USA	007	FIELD TRIP	\$724.20
803312	05/22/07	03	WILD ANIMAL PARK ED DEPT	007	FIELD TRIP	\$60.00
803313	05/22/07	03	COACH USA	007	FIELD TRIP	\$856.26
803314	05/22/07	03	DAY-TIMERS, INC.	011	OFFICE SUPPLIES	\$29.42
803315	05/22/07	03	LIBERTY PAPER	003	INST MAT/SUP GEN PURPOSE	\$640.04
803316	05/22/07	03	OFFICE DEPOT, B.S.D.	006	INST MAT/SUP GEN PURPOSE	\$204.70
803317	05/23/07	03	HODGES BADGE COMPANY	004	INST MAT/SUP GEN PURPOSE	\$103.71
803318	05/23/07	06	B AND H PHOTO AND VIDEO	005	INST MAT/SUP GEN PURPOSE	\$358.93
803319	05/23/07	06	RCP BLOCK & BRICK INC	001	MAINT SUPPLIES/TH	\$250.00
803320	05/23/07	06	INTERPRETERS UNLIMITED	011	OTHER CONTRACTS	\$150.00
803321	05/23/07	06	ABT-ADVANCED BRAIN	011	OTHER SUPPLIES	\$634.32
803322	05/24/07	03	BUREAU OF EDUCATION & RESEARCH	009	INST SUPP-LIBRARY A.V.	\$605.47
803323	05/24/07	03	NAMVARS LANDSCAPE SERVICES	009	INST MAT/SUP GEN PURPOSE	\$751.50
803324	05/24/07	03	JW TUMBLES	009	FIELD TRIP	\$450.00
803325	05/24/07	03	SAN DIEGO NATURAL HISTORY	004	FIELD TRIP	\$236.00
803326	05/24/07	03	COACH USA	004	FUNDRAISER	\$1,975.60

PO NBR		DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
				DEL MAR UNION			
				FROM 05/01/07 THRU 05/31/07			
803327	05/24/07	03		SAN DIEGO MUSEUM OF ART	004	FIELD TRIP	\$855.00
803328	05/24/07	03		BUREAU OF EDUCATION & RESEARCH	009	INST SUPP-LIBRARY A.V.	\$104.90
803329	05/24/07	03		SOUTHWEST SCHOOL SUPPLY	009	DISASTER PREP SUPPLIES	\$233.15
803330	05/24/07	03		SCHOOLMATE	009	INST MAT/SUP GEN PURPOSE	\$342.70
803331	05/24/07	03		ROCHESTER 100, INC./ NICKY'S	009	INST MAT/SUP GEN PURPOSE	\$366.35
803332	05/24/07	06		MARJORIE BLOCK, M.S., O.T.R.	011	MILEAGE REIMBURSEMENT	\$246.48
803333	05/24/07	06		KERRY KORODY	011	MILEAGE REIMBURSEMENT	\$198.37
803334	05/24/07	03		SUSAN HOPPER	004	FUNDRAISER	\$105.70
803335	05/24/07	03		SPICERS PAPER, INC.	009	INST MAT/SUP GEN PURPOSE	\$448.02
803336	05/25/07	03		ULINE	001	MISC. SUPPLIES	\$1,444.88
803337	05/25/07	06		KONA KAI RESORT	006	TRAVEL AND CONFERENCES	\$300.00
803338	05/30/07	03		TELEREACH NW, INC.	001	TELEPHONE EQUIP	\$48,558.00
803339	05/30/07	03		STAPLES	013	MISC. SUPPLIES	\$26.37
803340	05/30/07	03/06		OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$65.04
803341	05/30/07	06		ATLOS ENTERPRISES, INC.	001	MAINT SUPPLIES	\$16,445.30
803342	05/30/07	03		ZOOLOGICAL SOCIETY-SAN DIEGO	005	ZOO CREW	\$300.00
803343	05/31/07	03		BETSY SCHULZ	003	INST MAT/SUP GEN PURPOSE	\$112.84
803344	05/31/07	03		SAN DIEGO HISTORICAL SOCIETY	004	FIELD TRIP	\$114.00
803345	05/31/07	06		LINDA METTLING	004	INST MAT/SUP GEN PURPOSE	\$108.50
803346	05/31/07	03		SAN DIEGO GAS & ELECTRIC CO.	001	GAS EXPENSE	\$90.00
803347	05/31/07	03		SAN DIEGO GAS & ELECTRIC CO.	001	GAS EXPENSE	\$70.00
803348	05/31/07	03		CHRISTINE LAVELLE-JONES	008	\$100 TEACHER STIPEND	\$100.00
803349	05/31/07	03		LESLIE PUTNAM	008	BOOKS OTHER THAN TEXTBOOKS	\$96.96
803350	05/31/07	03		HERITAGE TOURS	008	FIELD TRIP	\$843.50
803351	05/31/07	03		COACH USA	008	FIELD TRIP	\$790.24
803352	05/31/07	03		ORIENTAL TRADING CO.	008	FUNDRAISER	\$302.15
803353	05/31/07	03		UPS-N-DOWNS SKATING	008	FIELD TRIP	\$618.00
803354	05/31/07	03		COACH USA	008	FIELD TRIP	\$724.20
803355	05/31/07	03		COACH USA	009	FIELD TRIP	\$461.15
803356	05/31/07	03		ADVANCE NEWSMAGAZINES	022	ADVERTISING	\$469.00
803357	05/31/07	03		DISCOVERY EDUCATION	004	INST SUPP-LIBRARY A.V.	\$1,795.00
803358	05/31/07	03		OFFICE DEPOT, B.S.D.	013	OFFICE SUPPLIES	\$173.88
9000001	05/03/07	63		CARUS PUBLISHING COMPANY	060	PERIODICALS/ADMINISTRATIVE	\$840.00
9000002	05/07/07	63		NEWTONS PRODUCTIONS	060	ASSEMBLIES CHILD DEV	\$550.00
9000003	05/07/07	63		COACH USA	060	TRANS SPEC TRIPS	\$15,960.54
9000004	05/09/07	63		ZOOLOGICAL SOCIETY-SAN DIEGO	060	FIELD TRIP	\$1,008.00
9000005	05/09/07	63		BOOMERS! SAN DIEGO	060	FIELD TRIP	\$1,328.70
9000006	05/09/07	63		BIRCH AQUARIUM AT SCRIPPS	060	FIELD TRIP	\$660.00
9000007	05/09/07	63		REUBEN H. FLEET SCIENCE CENTER	060	FIELD TRIP	\$1,105.20
9000008	05/09/07	63		LEGOLAND	060	FIELD TRIP	\$2,555.00
9000009	05/09/07	63		SOLID ROCK	060	FIELD TRIP	\$1,200.00
9000010	05/09/07	03		NEXUS INTEGRATION SERVICES	001	EQUIPMENT REPLACEMENT	\$58,287.79
9000011	05/15/07	13		PREMIER FOOD SAFETY	001	TRAVEL AND CONFERENCES	\$1,000.00
9000012	05/16/07	03		PEST	006	TRAVEL AND CONFERENCES	\$189.00
9000013	05/18/07	63		DEPARTMENT OF SOCIAL SERVICES	060	OTHER EXP CHILD DEV LIC., E	\$200.00
9000014	05/25/07	63		SCHOOL SPECIALTY	060	GEN SUPPLIES CHILD DEV	\$2,180.39
9000015	05/25/07	63		EARLY CHILDHOOD MANUFACTURERS'	060	GEN SUPPLIES CHILD DEV	\$3,044.66
9000016	05/25/07	63		HIGHLIGHTS CATALOG	060	GEN SUPPLIES CHILD DEV	\$177.52
9000017	05/25/07	63		MINDWARE	060	GEN SUPPLIES CHILD DEV	\$267.02
9000018	05/25/07	63		DISCOUNT SCHOOL SUPPLY	060	GEN SUPPLIES CHILD DEV	\$1,367.77
9000019	05/25/07	63		ENVIRONMENTS INC.	060	GEN SUPPLIES CHILD DEV	\$1,028.61
9000020	05/25/07	63		APPELBAUM TRAINING INSTITUTE	060	TRAVEL AND CONFERENCES	\$320.00

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
900021	05/31/07	03	STOVER SEED COMPANY	001	GARDENING SUPPLIES	\$1,942.19
900022	05/31/07	03	PUBLIC STORAGE	001	OTHER CONTRACTS	\$737.20
900023	05/31/07	03	SOUTHWEST SCHOOL SUPPLY	007	INST MAT/SUP GEN PURPOSE	\$12,000.00
REPORT TOTAL						\$954,312.29

DEL MAR UNION SCHOOL DISTRICT
COMMERCIAL WARRANT LISTING
May 1 - 31, 2007

FUND	DATE	WARRANT #	AMOUNT
FUND 03 & 06	5/7/2007	312427-312501	\$ 106,287.12
	5/11/2007	317761-317836	\$ 96,504.43
	5/14/2007	318396-318405	\$ 7,010.26
	5/15/2007	319075	\$ 1,084.25
	5/18/2007	321480-321533	\$ 34,156.47
	5/21/2007	322137-322140	\$ 6,781.63
	5/25/2007	325128-325151	\$ 122,687.83
	5/29/2007	325787-325797	\$ 7,263.71
	5/31/2007	327194-327221	\$ 23,934.97
GENERAL FUND TOTAL			\$ 405,710.67
FUND 13	5/7/2007	312502-312505	\$ 7,908.03
Cafeteria	5/14/2007	318406	\$ 54,025.55
	5/15/2007	319076	\$ 405.64
	5/18/2007	321534	\$ 156.90
	5/21/2007	322141	\$ 87.76
	5/25/2007	325152	\$ 1,750.00
FUND 14			
Deferred Maintenance			
FUND 25-19	5/18/2007	321535	\$ 190,000.00
Developer Fees			
FUND 35-00			
State School Building Project			
FUND 40	5/18/2007	321536	\$ 100,000.00
Special Reserve-Capital			
FUND 63	5/7/2007	312506-312519	\$ 6,126.45
Other Enterprise - Child Development	5/11/2007	317837-317838	\$ 528.75
	5/14/2007	318407-318416	\$ 3,387.09
	5/18/2007	321537	\$ 7,928.25
	5/21/2007	322142	\$ 238.01
	5/25/2007	325153-325155	\$ 637.23
	5/29/2007	325798-325799	\$ 611.33
	5/31/2007	327222	\$ 257.73
FUND 73-20	5/25/2007	325156	\$ 1,140.92
Foundation Trust			
OTHER FUND TOTAL			\$ 375,189.64
GRAND TOTAL			\$ 780,900.31

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

Date	Check No	Payee	Purpose	Amount	Account #
5/2/07	7997	Metal Fab	repair grounds trailer	700.00	03-00 0000-520 0000 8200 5600-050 045
5/14/07	7998	Jennifer Havlat	mileage	93.23	06-00 6500-000 5750 1110 5200-025 650
5/14/07	7999	Linda Brown	mileage	111.07	13-00 5310-000 0000 3700 5200-025 045
5/14/07	8000	Barrett Blake	annual Apple recertification	150.00	03-00 0000-000 0000 2420 5800-080 030
5/14/07	8001	Michelle Meckel	library supplies	79.69	03-00 0000-005 1110 1000 4200-000 005
5/14/07	8002	Cassie Brunker	travel/conference	13.64	06-00 7395-000 1110 1000 5200-000 005
5/14/07	8003	Janet Wolfertz	music supplies	27.00	03-00 0000-005 1110 1000 4300-090 005
5/14/07	8004	Dena Whittington	mileage	35.77	03-00 0000-504 0000 7200 5200-025 045
5/14/07	8005	Nancy Jowell	mileage	21.54	03-00 0000-504 0000 7200 5200-025 045
5/14/07	8006	Cinda Peck	music supplies	120.70	03-00 0000-005 1110 1000 4300-090 005
5/14/07	8007	Megan Nash	child care supplies	18.26	63-00 0000-000 0000 6000 4300-066 067
5/14/07	8008	Shirley Bales	mileage	33.03	03-00 0000-502 0000 7200 5200-025 040
5/14/07	8009	Paulette Anderson	mileage	145.58	03-00 0000-504 0000 7200 5200-025 045
5/14/07	8010	Harvey Goldman	child care refund	21.75	63-00 0000-000 0000 0000 8699-066 000
5/14/07	8011	Eric Charnholm	child care refund	37.30	63-00 0000-000 0000 0000 8699-066 000
5/14/07	8012	CASBO	travel/conference	25.00	03-00 0000-504 0000 7200 5200-000 045
5/14/07	8013	Cinda Peck	6th grade gift	156.11	03-00 0000-005 1110 1000 4300-022 005
5/14/07	8014	Hollandia Dairy	fundraiser	259.08	03-00 0000-009 1110 1000 4300-001 009
5/21/07	8015	Leucadia Pizza	other expense	71.50	03-00 0000-018 0000 2130 5800-080 040
5/22/07	8016	Joey's Smokin' B-B-Q	other expense	1,361.53	03-00 0000-772 0000 7540 5800-080 045
5/23/07	8017	Glen Products, Inc.	equipment repair	25.40	03-00 0000-001 1110 1000 5600-020 006
5/29/07	8018	Linda Brown	child nutrition supplies	19.33	13-00 5310-000 0000 3700 4300-000 045
5/29/07	8019	Linda Luce	misc. supplies	105.84	03-00 0000-772 0000 7510 4300-089 045
5/29/07	8020	Sherry Forte	other expense	156.22	03-00 0000-501 0000 7100 5800-080 040
5/29/07	8021	Pamela Martin	travel/conference	6.00	03-00 0000-018 0000 2140 5200-000 040
5/29/07	8022	Susan Pfeleeger	testing supplies	9.69	03-00 0000-502 0000 3120 4300-460 040
5/29/07	8023	Barrett Blake	gasoline	57.82	06-00 8150-640 0000 8110 4300-085 045
5/29/07	8023	Barrett Blake	mileage	51.90	03-00 0000-000 0000 2420 5200-025 030
5/29/07	8023	Barrett Blake	computer supplies	63.57	03-00 0000-000 0000 2420 4300-088 030
5/29/07	8024	David Jones	mileage	185.75	03-00 0000-465 0000 2700 5200-000 005
5/29/07	8025	Darlene Nadlonek	mileage	91.85	03-00 0000-503 0000 7200 5200-025 040
5/29/07	8026	Nancy Swanberg	science supplies on wish list	195.25	03-00 0000-004 1110 1000 4300-038 004
5/29/07	8027	Megan Nash	child care supplies	13.96	63-00 0000-000 0000 6000 4300-066 067
5/30/07	8028	Carvin Corp.	other expense	344.77	03-00 0000-772 0000 7510 5800-080 045
4/25/07		VOID	VOID	(25.00)	63-00 0000-000 0000 0000 8699-066 000
4/25/07		Union Bank	analysis deficit	11.40	03-00 0000-504 0000 7200 5800-080 045
4/30/07		Union Bank	interest	(2.16)	03-00 0000-504 0000 7200 5800-080 045
			TOTAL	4,793.37	

Paulette Anderson
Custodian, Revolving Cash

Paulette Anderson

Date

6/19/07

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Board Ratification of Performance Agreement Between the Del Mar Union School District and Rosalind Richards, Music Coach at Del Mar Hills Academy in the Amount of \$1,600.00

Rosalind Richards provided clarinet, flute and saxophone coaching for students at Del Mar Hills Academy. Ms. Richards coached per this agreement for two hours on 20 Tuesdays between January 16 and May 31, 2007 for a total of 40 hours. A Del Mar Hills Academy PTA donation has been provided to cover this expense.

It is recommended that the Board ratify this performance agreement.

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

FISCAL IMPACT: Expenditure funded by PTA donation.

RECOMMENDED: The Superintendent Recommends Ratification of the Performance Agreement Between the Del Mar Union School District and Rosalind Richards, Music Coach at Del Mar Hills Academy in the Amount of \$1,600.00.

*9.3

June 19, 2007

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. Firehawk will perform annual inspection and maintenance on all District fire extinguishers in the amount of \$1,400.
2. Baker Electric will perform annual electrical inspection for approximately \$8,397.
3. A.O. Reed & Co. will perform annual backflow testing and certifications on 37 devices located at various school sites throughout the District in the amount of \$3,330.
4. A.O. Reed & Co. will perform various plumbing repairs including hot water heater replacements and rebuilding of regulators at Carmel Del Mar School, Ashley Falls School and Sage Canyon School in the amount of \$11,097.
5. J.D.L. Development Inc. will replace T-111 siding on the south side of buildings P6 and P8 at Del Mar Heights School in the amount of \$3,090.
6. J.D.L. Development Inc. will fill in planters at Sage Canyon School with cement to eliminate trip hazards in the amount of \$5,480.
7. Playrite Playground Construction will replace the lower playground border at Del Mar Hills School in the amount of \$1,800.
8. Playrite Playground Construction will remove old ball walls and build two new ball walls at Del Mar Hills School in the amount of \$4,500.
9. Playrite Playground Construction will re-sheet existing ball walls at Sage Canyon School in the amount of \$2,880.
10. Playrite Playground Construction will remove old ball walls and build two new ball walls at Carmel Del Mar School in the amount of \$4,000.
11. California Mobility will complete required six month maintenance on wheel chair lifts at all District sites. Service will be performed twice at each site for the amount of \$2,200.

12. J & S Asphalt Paving will provide all labor, materials, and equipment necessary to maintain the blacktop areas at Torrey Hills School including sealcoat and re-striping in the amount of \$15,990.
13. J & S Asphalt Paving will provide all labor, materials, and equipment necessary to maintain the blacktop areas at Ashley Falls School including sealcoat and re-striping in the amount of \$17,663.00
14. Kelley Bros of Arizona will provide lockdown capability for all classrooms at Del Mar Heights and Del Mar Hills and lockdown capability for portable classrooms Sage Canyon and Ashley Falls in the amount of \$14,500.

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

FISCAL IMPACT: The expenditure of \$96,327.00 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.

*9.4

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Board Approval of Agreement between the Superintendent of Schools, Office of Education, San Diego County and the Del Mar Union School District for Participation in the Outdoor Education Program and Marine Science Floating Lab for the 2007-2008 School Year

Sixth grade students will be participating in the Outdoor Education Program once again in the 2007-2008 school year. At the April 17, 2006 Board Meeting, the Board approved a pilot program for Camp Marston. Del Mar Heights School, Del Mar Hills Academy and Sycamore Ridge School will be attending 6th grade camp at Camp Marston as part of the 2007-2008 pilot.

Ashley Falls School, Carmel Del Mar School, Ocean Air School, Sage Canyon School and Torrey Hills School will once again attend Camp Cuyamaca. The five day program provides students with an outdoor science education and conservation instruction experience. The agreement with the San Diego County Office of Education will allow these sites to attend the Camp Cuyamaca program.

In addition to the Outdoor Education Program, the County Office of Education provides a Marine Science Floating Lab Program. This program is attended by our 5th grade students.

*The Agreement is available for review at the
Del Mar Union School District Office.*

FISCAL IMPACT: None. Students pay full cost of the program.

RECOMMENDED: The Superintendent Recommends Approval of the Agreement between the Superintendent of Schools, Office of Education, San Diego County and the Del Mar Union School District for Participation in the Outdoor Education Program and Marine Science Floating Lab for the 2007-2008 School Year.

*9.5

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject Board Approval of Agreement Between Care-A-Van Transportation and the Del Mar Union School District for Special Education Transportation in the Amount of \$330,606.00 for the 2007/2008 Fiscal Year

The Del Mar Union School District went to bid for Special Education Transportation Services with the Solana Beach District four years ago and the Board awarded a contract to Care-A-Van Transportation. The original contract with Care-A-Van Transportation was for a three year period ending June 30, 2006 and included an agreement to extend, dependent on performance, for up to an additional four years.

Care-A-Van has provided Special Education Transportation services successfully for the past four years. District personnel agrees that the performance of work by Care-A-Van warrants an extension of the agreement for the 2007-2008 fiscal year.

Insurance requirements for the 2007/2008 shall remain at the level of \$5,000,000. The 2007/2008 contract amount of \$330,606.00 includes a 4% increase over 2006/2007 contract amount. All other requirements will remain the same.

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 2007-08 proposed adopted budget.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approves the Agreement Between Care-A-Van Transportation and Del Mar Union School District for Special Education Transportation in the Amount of \$330,606.00 for the 2007/2008 Fiscal Year.

*9.6

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Thomas F. Bishop

Subject: Board Approval of Agreement Between Goodall's Charter Bus/dba Coach USA and the Del Mar Union School District for Field Trip Transportation in the Amount of \$135,000.00 for the 2007-2008 Fiscal Year

The Del Mar Union School District went to bid for Field Trip Transportation Services with the Solana Beach District three years ago and the Board awarded a contract to Goodall's Charter Bus/dba Coach USA. The original contract with Coach USA was for a three year period ending June 30, 2006 and included an agreement to extend, dependent on performance, for up to an additional four years.

Coach USA has provided Field Trip Transportation services successfully for the past three years. District personnel agrees that the performance of work by Coach USA warrants an extension of the agreement for the 2007-2008 fiscal year.

Coach USA is increasing trip fees by 4% for services during the 2007-2008 fiscal year. This increase is included in the bid documents as the agreed minimum annual increase amount. All other requirements will remain the same. Fees for the 2007-2008 fiscal year will be as listed below.

Base Trip – 100 miles and four (4) hours	=	\$354.00
Additional Hours @ half hour increments	=	\$64.00/hour
Day Rate	=	\$645.00
Fuel and PUC surcharge	=	6.5%

The 6% fuel charge was added last year due to the increase in gasoline prices. This was the first increase Coach USA implemented since the beginning of the contract term in September, 2003. The 6% listed as a fuel charge is in lieu of the 3% annual service increase for 2004-2005 and 2005-2006 as included in the original agreement.

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

FISCAL IMPACT: There is no impact on the District's budget for this expenditure. The cost is paid by parent contributions and site fundraising efforts.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approves the Agreement Between Goodall's Charter Bus/dba Coach USA and the Del Mar Union School District for Field Trip Transportation in the Amount of \$135,000.00 for the 2007-2008 Fiscal Year

*9.7

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Approval of Association Memberships and Dues for 2007-2008

Renewal of the following memberships is requested for the 2007-2008 school year.

California School Boards Association (CSBA)	\$6,592.00
California School Boards Association (CSBA) Legal Alliance	\$1,648.00
California School Boards Association (CSBA) Gamut	\$2,250.00
Coalition for Adequate School Housing (CASH)	\$285.00*
Del Mar Chamber of Commerce	\$600.00*
North County Educational Purchasing Consortium (NCEPC)	\$47.85*
San Diego County School Boards Association	\$255.72
School Services of California, Fiscal and Mandate Services	\$2,700.00*
Schools for Sound Finance (SF2), School Services	\$4,000.00
Small School Districts Association	\$1,500.00
California Association of School Business Officials (CASBO)	\$1,065.00*
North County Professional Development Federation	\$2,539.12
Ed-Join	361.00

*NOTE: These amounts are from 2006-2007 and subject to change for 2007-2008. Amounts not marked have already been invoiced and amounts are accurate.

FISCAL IMPACT: The total of \$23,843.69 is included in the proposed General Fund Adopted Budget.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approve the Association Memberships and Dues for 2007-2008.

*9.8

June 19, 2007

To: Board Members

From: Dena Whittington

Through: Tom Bishop

Subject: Board Approval of Contracting for Special Education Services for the 2007-2008 School Year

The District, upon Board Approval, will contract with the Independent Contractors, Non Public Agencies and Non Public Schools listed below to provide services for students during the 2007-2008 school year.

Comprehensive Educational Services, Inc. dba ACE's	\$5,120.00
Coast Music Therapy	\$8,000.00
Dr. Elizabeth Christensen	\$14,400.00
Solana Beach Physical Therapy, Joanne K. Danssaert	\$31,000.00
Susan L. Daniels, O.D.	\$3,600.00
Maxim Healthcare Services	\$43,000.00
Innovative Therapy 4-Kids, Laura Walls	\$7,000.00
UCSD Medical Group, Vision Therapy, David B. Granet, M.D.	\$5,000.00

FISCAL IMPACT: The total of \$117,120.00 is included in the proposed General Fund Adopted Budget.

RECOMMENDED: The Superintendent Recommends That the Board of Trustees Approve Contracting for Special Education Services for the 2007-2008 School Year.

*9.9

June 27, 2007

To: Board Members

From: Dena Whittington

Subject: 2007-2008 District Wide Budget - Final

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. **This amount has been reduced to \$500,000 in the Final Read per Board instruction.**

Sites were able to request additional staffing for the Enrichment Program. On June 15, 2007, sites were requested to deposit any additional fundraising amounts with the Business Office. The 2007-2008 local revenue budget was increased by \$358,327.61. Salary expenditures were reduced by \$68,000 due to lower than anticipated fundraising. Please see the separate agenda item in the June 27, 2007 Board Packet for further details.

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 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 this program began after teacher conferences in October.

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. **Further adjustments to the Cafeteria Fund have resulted in expenditures exceeding revenues by \$9,581. This budget will be monitored and adjusted accordingly throughout the year.**

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.

Deferred Maintenance Fund:

The Deferred Maintenance Fund is designated to have funds available for future repairs of the district's sites and buildings. The projected ending balance at the end of the 2007-08 fiscal year is \$745,398.63.

Special Reserve for Other than Capital Outlay Projects Fund

The Special Reserve for Other Than Capital Outlay Fund is designated to have funds available to cover district operating expenses. The projected ending balance at the end of the 2007-08 fiscal year is \$1,250,579.91.

Capital Facilities Fund

The Capital Facilities Fund is designated to have record funds received by the district in the form of developer fees. The projected ending balance at the end of the 2007-08 fiscal year is \$59,081.

Special Reserve for Capital Outlay Projects Fund

The Special Reserve for Capital Outlay Fund is designated to have funds available to cover district building projects. The projected ending balance at the end of the 2007-08 fiscal year is \$49,750.

Capital Projects Fund for Blended Component Units

The Capital Projects Fund for Blended Component Units is designated to record transactions made by the CFD on behalf of the District. The projected ending balance at the end of the 2007-08 fiscal year is \$6,353,795.

Debt Service Fund for Blended Component Units

The Capital Projects Fund for Blended Component Units is designated to record proceeds and payments by the CFD on behalf of the District. This fund does not carry an ending balance.

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. **After further adjustments at the final read, the projected ending balance will be \$791,738.43. This budget will be monitored and adjusted during the 2007-08 school year.**

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.

Foundation Private-Purpose Trust Fund

The Foundation Private-Purpose Trust Fund is designated to record transaction for two programs that benefit the students at Del Mar Heights. The projected fund balance for 2007-08 is \$44,613.

School District Certification and Criteria and Standards Review

This form extracts data from the Criteria and Standards Review. The Criteria and Standards can be found directly behind the From CB in the packet. The Criteria and Standards looks at key areas of the budget. Standards are used to determine if the data submitted warrants further investigation. Having an area that is "Not Met" does not indicate fiscal insolvency. Below are the two areas the DMUSD is "Not Met".

1)Salaries and Benefits – The Standard used for DMUSD is that salaries and benefits would be 79.6% to 83.6% of the total General Fund expenditures. In the 2007-08 fiscal year the percentage is 83.7%, which is .10 difference. The Business Office is confident that the percentage will be within the standard by the 2007-08 year-end.

2)Other Revenues and Expenditures – The Standard used for DMUSD is a fluctuation of +/- 5% on projected revenues and expenditures. The 2007-08 budgeted State Revenues are 18% lower than 2006-07. This is due to the one-time funding received in 2006-07. Local revenues are also lower in 2007-08 due to the district's policy of not budgeting for unknown local donations until received. Books and supplies are out of the standard due to the reduced revenues in both the State and Local areas.

Multi-Year Projection

The multi-year projection (MYP) is a management tool used to determine if the district will be able to meet the financial obligations in the second subsequent budget year. This MYP imports in the 2007-08 data from the SACS forms. Values are increased or decreased in the subsequent years by the Business Department. Rates are provided by the SDCOE for most items. DMUSD historical experience is used for the remaining. DMUSD is projected to be able to meet the financial obligations in the fiscal year 2009-10.

RECOMMENDED:

The Superintendent recommends adoption of the 2007-2008 District Budget and all related attachments.

			2006-07 Estimated Actuals			2007-08 Budget			410
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUES									
1) Revenue Limit Sources		8010-8099	26,324,087.00	302,489.00	26,626,576.00	27,901,527.00	302,489.00	28,204,016.00	5.9%
2) Federal Revenue		8100-8299	5,329.00	708,378.00	713,707.00	0.00	707,124.00	707,124.00	-0.9%
3) Other State Revenue		8300-8599	2,949,800.00	1,792,048.00	4,741,848.00	2,828,996.00	1,055,981.00	3,884,977.00	-18.1%
4) Other Local Revenue		8600-8799	2,001,709.00	1,128,481.00	3,130,190.00	1,659,102.00	1,128,481.00	2,787,583.00	-10.9%
5) TOTAL REVENUES			31,280,925.00	3,931,396.00	35,212,321.00	32,389,625.00	3,194,075.00	35,583,700.00	1.1%
EXPENDITURES									
1) Certificated Salaries		1000-1999	16,092,302.00	2,193,596.00	18,285,898.00	16,837,535.00	2,365,024.00	19,202,559.00	5.0%
2) Classified Salaries		2000-2999	2,796,144.00	1,821,930.00	4,618,074.00	3,061,129.00	1,903,776.00	4,964,905.00	7.5%
3) Employee Benefits		3000-3999	4,316,247.00	824,350.00	5,140,597.00	4,615,222.00	938,531.00	5,553,753.00	8.0%
4) Books and Supplies		4000-4999	1,724,726.00	1,274,092.00	2,998,818.00	1,319,528.00	830,323.00	2,149,851.00	-28.3%
5) Services and Other Operating Expenditures		5000-5999	2,347,586.00	1,111,269.00	3,458,855.00	2,433,858.00	976,707.00	3,410,565.00	-1.4%
6) Capital Outlay		6000-6999	310,299.00	225,901.00	536,200.00	109,890.00	0.00	109,890.00	-79.5%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	62,733.00	88,176.00	150,909.00	54,047.00	88,176.00	142,223.00	-5.8%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
9) TOTAL EXPENDITURES			27,627,916.00	7,539,314.00	35,167,230.00	28,409,088.00	7,102,537.00	35,511,625.00	1.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,653,009.00	(3,607,918.00)	45,091.00	3,980,537.00	(3,908,462.00)	72,075.00	59.8%
OTHER FINANCING SOURCES/USES									
a) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	148,500.00	148,500.00	0.00	153,500.00	153,500.00	3.4%
c) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Contributions		8980-8999	(3,756,418.00)	3,756,418.00	0.00	(4,158,175.00)	4,158,175.00	0.00	0.0%
e) TOTAL OTHER FINANCING SOURCES/USES			(3,756,418.00)	3,607,918.00	(148,500.00)	(4,158,175.00)	4,004,675.00	(153,500.00)	3.4%

411

			2006-07 Estimated Actuals			2007-08 Budget			411
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(103,409.00)	0.00	(103,409.00)	(177,638.00)	96,213.00	(81,425.00)	-21.3%
FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,302,755.70	461,652.88	6,764,408.58	6,199,346.70	461,652.88	6,660,999.58	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,302,755.70	461,652.88	6,764,408.58	6,199,346.70	461,652.88	6,660,999.58	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,302,755.70	461,652.88	6,764,408.58	6,199,346.70	461,652.88	6,660,999.58	-1.5%
2) Ending Balance, June 30 (E + F1e)			6,199,346.70	461,652.88	6,660,999.58	6,021,708.70	557,865.88	6,579,574.58	-1.2%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	284,271.00	0.00	284,271.00	284,271.00	0.00	284,271.00	0.0%
Legally Restricted Balance		9740	0.00	461,652.88	461,652.88	0.00	557,865.88	557,865.88	20.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,055,017.00	0.00	1,055,017.00	1,069,954.00	0.00	1,069,954.00	1.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	1,302,199.32	0.00	1,302,199.32	1,218,804.32	0.00	1,218,804.32	-6.4%
c) Undesignated Amount		9790	3,537,859.38	0.00	3,537,859.38				
d) Unappropriated Amount		9790				3,428,679.38	0.00	3,428,679.38	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ASSETS									
Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
Investments		9150	0.00	0.00	0.00				
Accounts Receivable		9200	0.00	0.00	0.00				
Due from Grantor Government		9290	0.00	0.00	0.00				
Due from Other Funds		9310	0.00	0.00	0.00				
Stores		9320	0.00	0.00	0.00				
Prepaid Expenditures		9330	0.00	0.00	0.00				
Other Current Assets		9340	0.00	0.00	0.00				
Fixed Assets		9400							
TOTAL ASSETS			0.00	0.00	0.00				
LIABILITIES									
Accounts Payable		9500	0.00	0.00	0.00				
Due to Grantor Governments		9590	0.00	0.00	0.00				
Due to Other Funds		9610	0.00	0.00	0.00				
Current Loans		9640	0.00	0.00	0.00				
Deferred Revenue		9650	0.00	0.00	0.00				
Long-Term Liabilities		9660							
TOTAL LIABILITIES			0.00	0.00	0.00				
NET EQUITY									
ending Fund Balance, June 30									
must agree with line F2) (G10 - H7)			0.00	0.00	0.00				

			2006-07 Estimated Actuals			2007-08 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(6,686.00)	0.00	(6,686.00)	(4,264.00)	0.00	(4,264.00)	-36.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Relief Subventions									
Homeowners' Exemptions		8021	287,282.00	0.00	287,282.00	301,646.00	0.00	301,646.00	5.0%
Number Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,288,416.00	0.00	25,288,416.00	26,552,837.00	0.00	26,552,837.00	5.0%
Unsecured Roll Taxes		8042	992,525.00	0.00	992,525.00	1,042,151.00	0.00	1,042,151.00	5.0%
Prior Years' Taxes		8043	(16,825.00)	0.00	(16,825.00)	(17,666.00)	0.00	(17,666.00)	5.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (B 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Cellaneous Funds (EC 41604)									
Penalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Losses: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total Revenue Limit Sources			26,544,712.00	0.00	26,544,712.00	27,874,704.00	0.00	27,874,704.00	5.0%
Revenue Limit Transfers									
Restricted Revenue Limit Transfers - Current Year	0000	8091	(220,625.00)		(220,625.00)	(220,625.00)		(220,625.00)	0.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		220,625.00	220,625.00		220,625.00	220,625.00	0.0%
C/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	
Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
IRS Reduction Transfer		8092	0.00	0.00	0.00	247,448.00	0.00	247,448.00	New
Transfers to Charter Schools in Lieu of Property Taxes		8096				0.00	0.00	0.00	
Property Taxes Transfers		8097	0.00	81,864.00	81,864.00	0.00	81,864.00	81,864.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			26,324,087.00	302,489.00	26,626,576.00	27,901,527.00	302,489.00	28,204,016.00	5.9%
LOCAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	553,560.00	553,560.00	0.00	553,560.00	553,560.00	0.0%
Special Education Discretionary Grants		8182	0.00	84,606.00	84,606.00	0.00	84,606.00	84,606.00	0.0%
Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Local Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	0.00	2,314.00	2,314.00	0.00	2,314.00	2,314.00	0.0%
Through Revenues from Local Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
IER STATE REVENUE									
ier State Apportionments									
pplemental Instruction Programs									
Current Year	0000	8311				0.00		0.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					0.00	0.00	
Prior Years	2430	8319					0.00	0.00	
OC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
pecial Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
fted and Talented Pupils	7140	8311		30,823.00	30,823.00		32,219.00	32,219.00	4.5%
me-to-School Transportation	7230	8311		71,712.00	71,712.00		71,712.00	71,712.00	0.0%
chool Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
conomic Impact Aid	7090-7091	8311		83,050.00	83,050.00		42,412.00	42,412.00	-48.9%
ec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ar Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ass Size Reduction, K-3		8434	2,239,488.00	0.00	2,239,488.00	2,364,768.00	0.00	2,364,768.00	5.6%
ass Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
arter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ild Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ndated Costs Reimbursements		8550	247,694.00	0.00	247,694.00	0.00	0.00	0.00	-100.0%
te Lottery Revenue		8560	452,494.00	96,729.00	549,223.00	454,104.00	72,504.00	526,608.00	-4.1%
Relief Subventions									
restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ss-Through Revenues from									
ate Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
s and Music Block Grant	6760	8590		56,010.00	56,010.00		56,010.00	56,010.00	0.0%
er Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
no Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
plemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		246,083.00	246,083.00		262,884.00	262,884.00	6.8%
Instructional Materials	7292, 7294, 7295, 7296, 7305	8590		0.00	0.00		0.00	0.00	0.0%
ff Development		8590		0.00	0.00		0.00	0.00	0.0%
ith Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
icational Technology									
istance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
ool Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
g/Alcohol/Tobacco Funds	6605-6680	8590		11,116.00	11,116.00		0.00	0.00	-100.0%
lthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
ss Size Reduction									
ilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
il Retention Block Grant	7390	8590		0.00	0.00		0.00	0.00	0.0%
ool Community Violence									
vention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
cher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
essional Development Block Grant	7393	8590		162,069.00	162,069.00		162,069.00	162,069.00	0.0%
etected Instructional Improvement									
ck Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
ool and Library Improvement									
ck Grant	7395	8590		316,122.00	316,122.00		277,706.00	277,706.00	-12.2%
lity Education Investment Act	7400	8590					0.00	0.00	
Other State Revenue	All Other	8590	10,124.00	718,334.00	728,458.00	10,124.00	78,465.00	88,589.00	-87.8%
OTHER STATE REVENUE			2,949,800.00	1,792,048.00	4,741,848.00	2,828,996.00	1,055,981.00	3,884,977.00	-18.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals and Rentals		8650	185,000.00	0.00	185,000.00	197,245.00	0.00	197,245.00	6.6%
Interest		8660	394,738.00	0.00	394,738.00	295,213.00	0.00	295,213.00	-25.2%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Litigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Incl: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,421,971.00	0.00	1,421,971.00	1,166,644.00	0.00	1,166,644.00	-18.0%
Donation		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Sponsoring LEAs to Charter									
Schools in Lieu of Property Taxes		8780	0.00	0.00	0.00				
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,128,481.00	1,128,481.00		1,128,481.00	1,128,481.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
OC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ALL OTHER LOCAL REVENUE			2,001,709.00	1,128,481.00	3,130,190.00	1,659,102.00	1,128,481.00	2,787,583.00	-10.9%
ALL REVENUES			31,280,925.00	3,931,396.00	35,212,321.00	32,389,625.00	3,194,075.00	35,583,700.00	1.1%

			2006-07 Estimated Actuals			2007-08 Budget			416
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Teachers' Salaries		1100	14,214,345.00	2,035,613.00	16,249,958.00	14,895,392.00	2,217,002.00	17,112,394.00	5.3%
Certificated Pupil Support Salaries		1200	411,399.00	0.00	411,399.00	452,205.00	0.00	452,205.00	9.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,379,658.00	143,679.00	1,523,337.00	1,403,388.00	133,718.00	1,537,106.00	0.9%
Other Certificated Salaries		1900	86,900.00	14,304.00	101,204.00	86,550.00	14,304.00	100,854.00	-0.3%
TOTAL CERTIFICATED SALARIES			16,092,302.00	2,193,596.00	18,285,898.00	16,837,535.00	2,365,024.00	19,202,559.00	5.0%
UNCLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	196,173.00	1,389,443.00	1,585,616.00	241,454.00	1,481,473.00	1,722,927.00	8.7%
Unclassified Support Salaries		2200	1,171,242.00	160,908.00	1,332,150.00	1,330,346.00	161,121.00	1,491,467.00	12.0%
Unclassified Supervisors' and Administrators' Salaries		2300	115,595.00	76,440.00	192,035.00	120,189.00	76,440.00	196,629.00	2.4%
Physical, Technical and Office Salaries		2400	1,126,096.00	66,032.00	1,192,128.00	1,185,405.00	66,716.00	1,252,121.00	5.0%
Other Classified Salaries		2900	187,038.00	129,107.00	316,145.00	183,735.00	118,026.00	301,761.00	-4.5%
TOTAL UNCLASSIFIED SALARIES			2,796,144.00	1,821,930.00	4,618,074.00	3,061,129.00	1,903,776.00	4,964,905.00	7.5%
EMPLOYEE BENEFITS									
RS		3101-3102	1,302,505.00	182,593.00	1,485,098.00	1,379,634.00	198,779.00	1,578,413.00	6.3%
RS		3201-3202	259,915.00	161,347.00	421,262.00	293,249.00	167,450.00	460,699.00	9.4%
SDI/Medicare/Alternative		3301-3302	445,039.00	177,563.00	622,602.00	478,912.00	181,257.00	660,169.00	6.0%
Health and Welfare Benefits		3401-3402	1,914,602.00	239,928.00	2,154,530.00	2,051,631.00	262,312.00	2,313,943.00	7.4%
Employment Insurance		3501-3502	9,374.00	2,072.00	11,446.00	9,973.00	2,136.00	12,109.00	5.8%
Workers' Compensation		3601-3602	258,177.00	59,569.00	317,746.00	273,665.00	58,489.00	332,154.00	4.5%
EB, Allocated		3701-3702	89,160.00	0.00	89,160.00	0.00	0.00	0.00	-100.0%
EB, Active Employees		3751-3752				0.00	0.00	0.00	
RS Reduction		3801-3802	0.00	0.00	0.00	117,036.00	66,830.00	183,866.00	New
Other Employee Benefits		3901-3902	37,475.00	1,278.00	38,753.00	11,122.00	1,278.00	12,400.00	-68.0%
TOTAL EMPLOYEE BENEFITS			4,316,247.00	824,350.00	5,140,597.00	4,615,222.00	938,531.00	5,553,753.00	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	123,338.00	240,981.00	364,319.00	194,060.00	262,884.00	456,944.00	25.4%
Books and Other Reference Materials		4200	101,691.00	0.00	101,691.00	27,484.00	0.00	27,484.00	-73.0%
Materials and Supplies		4300	1,359,866.00	981,618.00	2,341,484.00	977,963.00	531,554.00	1,509,517.00	-35.5%
Capitalized Equipment		4400	139,831.00	51,493.00	191,324.00	120,021.00	35,885.00	155,906.00	-18.5%
Other		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,724,726.00	1,274,092.00	2,998,818.00	1,319,528.00	830,323.00	2,149,851.00	-28.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Agreements for Services		5100				0.00	0.00	0.00	
Travel and Conferences		5200	68,592.00	50,734.00	119,326.00	71,034.00	19,224.00	90,258.00	-24.4%
Subscriptions and Memberships		5300	22,749.00	0.00	22,749.00	23,124.00	0.00	23,124.00	1.6%
Insurance		5400 - 5450	189,912.00	0.00	189,912.00	189,912.00	0.00	189,912.00	0.0%
Repairs and Housekeeping Services		5500	761,589.00	1,613.00	763,202.00	878,883.00	1,353.00	880,236.00	15.3%
Leases, Repairs, and Capitalized Improvements		5600	146,071.00	284,903.00	430,974.00	143,470.00	302,787.00	446,257.00	3.5%
Portions of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Portions of Direct Costs - Interfund		5750	(76,800.00)	0.00	(76,800.00)	(76,800.00)	0.00	(76,800.00)	0.0%
Professional/Consulting Services and Rating Expenditures		5800	1,140,761.00	774,019.00	1,914,780.00	1,106,733.00	653,343.00	1,760,076.00	-8.1%
Communications		5900	94,712.00	0.00	94,712.00	97,502.00	0.00	97,502.00	2.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,347,586.00	1,111,269.00	3,458,855.00	2,433,858.00	976,707.00	3,410,565.00	-1.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL OUTLAY									
ad		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ad Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
adings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
oks and Media for New School Libraries		6300	56,912.00	0.00	56,912.00	0.00	0.00	0.00	-100.0%
Major Expansion of School Libraries		6400	195,099.00	225,901.00	421,000.00	109,890.00	0.00	109,890.00	-73.9%
ipment		6500	58,288.00	0.00	58,288.00	0.00	0.00	0.00	-100.0%
ipment Replacement		6500	58,288.00	0.00	58,288.00	0.00	0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			310,299.00	225,901.00	536,200.00	109,890.00	0.00	109,890.00	-79.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
tion									
ition for Instruction Under Interdistrict									
tendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ate Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ition, Excess Costs, and/or Deficit Payments									
ayments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ayments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ayments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ansfers of Pass-Through Revenues									
o Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
o County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
o JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
pecial Education SELPA Transfers of Apportionments									
o Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
o County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
o JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
OC/P Transfers of Apportionments									
o Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
o County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
o JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
her Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ansfers to Charter Schools in Lieu of Property Taxes		7280	0.00	0.00	0.00				
ll Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ll Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
bt Service									
ebt Service - Interest		7438	12,025.00	11,629.00	23,654.00	10,621.00	9,339.00	19,960.00	-15.6%
ther Debt Service - Principal		7439	50,708.00	76,547.00	127,255.00	43,426.00	78,837.00	122,263.00	-3.9%
TOTAL OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			62,733.00	88,176.00	150,909.00	54,047.00	88,176.00	142,223.00	-5.8%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
nsfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
nsfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
nsfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
nsfers of Direct Support Costs - Interfund		7380	(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(22,121.00)	0.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL EXPENDITURES			27,627,916.00	7,539,314.00	35,167,230.00	28,409,088.00	7,102,537.00	35,511,625.00	1.0%

			2006-07 Estimated Actuals			2007-08 Budget			418
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	148,500.00	148,500.00	0.00	153,500.00	153,500.00	3.4%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL INTERFUND TRANSFERS OUT			0.00	148,500.00	148,500.00	0.00	153,500.00	153,500.00	3.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers from Funds of Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,756,418.00)	3,756,418.00	0.00	(4,158,175.00)	4,158,175.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Programmatic Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Programmatic Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CONTRIBUTIONS			(3,756,418.00)	3,756,418.00	0.00	(4,158,175.00)	4,158,175.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a + c - d + e)									
			(3,756,418.00)	3,607,918.00	(148,500.00)	(4,158,175.00)	4,004,675.00	(153,500.00)	3.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,620.00	114,300.00	-3.6%
3) Other State Revenue		8300-8599	4,032.00	3,780.00	-6.3%
4) Other Local Revenue		8600-8799	802,001.00	801,724.00	0.0%
5) TOTAL, REVENUES			924,653.00	919,804.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,916.00	115,222.00	47.9%
3) Employee Benefits		3000-3999	29,942.00	39,109.00	30.6%
4) Books and Supplies		4000-4999	735,382.00	717,933.00	-2.4%
5) Services and Other Operating Expenditures		5000-5999	20,503.00	5,000.00	-75.6%
6) Capital Outlay		6000-6999	35,838.00	30,000.00	-16.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	22,121.00	22,121.00	0.0%
9) TOTAL, EXPENDITURES			921,702.00	929,385.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			2,951.00	(9,581.00)	-424.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,951.00	(9,581.00)	-424.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,745.82	100,696.82	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,745.82	100,696.82	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,745.82	100,696.82	3.0%
2) Ending Balance, June 30 (E + F1e)			100,696.82	91,115.82	-9.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	100,696.82		
d) Unappropriated Amount		9790		91,115.82	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	118,620.00	114,300.00	-3.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			118,620.00	114,300.00	-3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,032.00	3,780.00	-6.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,032.00	3,780.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	792,001.00	792,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	9,724.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			802,001.00	801,724.00	0.0%
TOTAL, REVENUES			924,653.00	919,804.00	-0.5%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	77,916.00	115,222.00	47.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,916.00	115,222.00	47.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,552.00	10,102.00	18.1%
OASDI/Medicare/Alternative		3301-3302	5,212.00	8,815.00	69.1%
Health and Welfare Benefits		3401-3402	15,209.00	14,524.00	-4.5%
Unemployment Insurance		3501-3502	34.00	58.00	70.6%
Workers' Compensation		3601-3602	935.00	1,579.00	68.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	4,031.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,942.00	39,109.00	30.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,400.00	3,000.00	-82.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	717,982.00	714,933.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			735,382.00	717,933.00	-2.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	80.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	713.00	780.00	9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,710.00	4,220.00	-78.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,503.00	5,000.00	-75.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	35,838.00	30,000.00	-16.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,838.00	30,000.00	-16.3%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	22,121.00	22,121.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			22,121.00	22,121.00	0.0%
TOTAL, EXPENDITURES			921,702.00	929,385.00	0.8%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131,711.00	153,500.00	16.5%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL REVENUES			139,711.00	161,500.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	156,981.00	57,750.00	-63.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			156,981.00	57,750.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,270.00)	103,750.00	-700.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	148,500.00	153,500.00	3.4%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			148,500.00	153,500.00	3.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,230.00	257,250.00	96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356,918.63	488,148.63	36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,918.63	488,148.63	36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,918.63	488,148.63	36.8%
2) Ending Balance, June 30 (E + F1e)			488,148.63	745,398.63	52.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	488,148.63		
d) Unappropriated Amount		9790		745,398.63	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	131,711.00	153,500.00	16.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			131,711.00	153,500.00	16.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			139,711.00	161,500.00	15.6%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,981.00	57,750.00	-63.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,981.00	57,750.00	-63.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			156,981.00	57,750.00	-63.2%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

432

37 68056 0000000
Form 14

Del Mar Union Elementary
San Diego County

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	148,500.00	153,500.00	3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			148,500.00	153,500.00	3.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			148,500.00	153,500.00	3.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	38,000.00	26.7%
5) TOTAL, REVENUES			30,000.00	38,000.00	26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	38,000.00	26.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	38,000.00	26.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,182,579.91	1,212,579.91	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,182,579.91	1,212,579.91	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,182,579.91	1,212,579.91	2.5%
2) Ending Balance, June 30 (E + F1e)			1,212,579.91	1,250,579.91	3.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,212,579.91		
d) Unappropriated Amount		9790		1,250,579.91	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	38,000.00	26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	38,000.00	26.7%
TOTAL, REVENUES			30,000.00	38,000.00	26.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,228.00	127,400.00	-11.7%
5) TOTAL, REVENUES			144,228.00	127,400.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,342.00	3,500.00	49.4%
6) Capital Outlay		6000-6999	199,000.00	70,000.00	-64.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			201,342.00	73,500.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,114.00)	53,900.00	-194.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,114.00)	53,900.00	-194.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,295.04	5,181.04	-91.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,295.04	5,181.04	-91.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,295.04	5,181.04	-91.7%
2) Ending Balance, June 30 (E + F1e)			5,181.04	59,081.04	1040.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,181.04		
d) Unappropriated Amount		9790		59,081.04	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
4. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,228.00	3,400.00	-19.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	140,000.00	124,000.00	-11.4%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,228.00	127,400.00	-11.7%
TOTAL, REVENUES			144,228.00	127,400.00	-11.7%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,342.00	3,500.00	49.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,342.00	3,500.00	49.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	199,000.00	70,000.00	-64.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			199,000.00	70,000.00	-64.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			201,342.00	73,500.00	-63.5%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

444

37 68056 0000000
Form 25

Jel Mar Union Elementary
San Diego County

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	40,000.00	-20.0%
5) TOTAL, REVENUES			50,000.00	40,000.00	-20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,577,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,577,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,527,500.00)	40,000.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,527,500.00)	40,000.00	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,537,250.33	9,750.33	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537,250.33	9,750.33	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,250.33	9,750.33	-99.4%
2) Ending Balance, June 30 (E + F1e)			9,750.33	49,750.33	410.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	9,750.33		
d) Unappropriated Amount		9790		49,750.33	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
4. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	40,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	40,000.00	-20.0%
TOTAL, REVENUES			50,000.00	40,000.00	-20.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	1,477,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,577,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,577,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,748,264.00	2,553,000.00	-7.1%
5) TOTAL REVENUES			2,748,264.00	2,553,000.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	351,665.00	84,700.00	-75.9%
6) Capital Outlay		6000-6999	4,358,827.00	285,000.00	-93.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,710,492.00	369,700.00	-92.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,962,228.00)	2,183,300.00	-211.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	1,566,565.00	874,988.00	-44.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,566,565.00)	(874,988.00)	-44.1%

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,528,793.00)	1,308,312.00	-137.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,574,276.20	5,045,483.20	-41.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,574,276.20	5,045,483.20	-41.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,574,276.20	5,045,483.20	-41.2%
2) Ending Balance, June 30 (E + F1e)			5,045,483.20	6,353,795.20	25.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	5,045,483.20		
d) Unappropriated Amount		9790		6,353,795.20	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	2,244,764.00	2,249,000.00	0.2%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	283,500.00	284,000.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	220,000.00	20,000.00	-90.9%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,748,264.00	2,553,000.00	-7.1%
TOTAL, REVENUES			2,748,264.00	2,553,000.00	-7.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	210,000.00	10,000.00	-95.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	141,665.00	74,700.00	-47.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			351,665.00	84,700.00	-75.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,318,827.00	265,000.00	-93.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,000.00	20,000.00	-50.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,358,827.00	285,000.00	-93.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,710,492.00	369,700.00	-92.2%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,566,565.00	874,988.00	-44.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,566,565.00	874,988.00	-44.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,566,565.00)	(874,988.00)	-44.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,566,565.00	874,988.00	-44.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,566,565.00	874,988.00	-44.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,566,565.00)	(874,988.00)	-44.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,566,565.00	874,988.00	-44.1%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,566,565.00	874,988.00	-44.1%

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68056 0000000
Form 52

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,566,565.00	874,988.00	-44.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,566,565.00	874,988.00	-44.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			1,566,565.00	874,988.00	-44.1%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,426,337.00	2,415,859.00	-0.4%
5) TOTAL REVENUES			2,426,337.00	2,415,859.00	-0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	61,019.00	61,019.00	0.0%
2) Classified Salaries		2000-2999	1,566,567.00	1,644,591.00	5.0%
3) Employee Benefits		3000-3999	313,628.00	397,629.00	26.8%
4) Books and Supplies		4000-4999	213,595.00	234,747.00	9.9%
5) Services and Other Operating Expenses		5000-5999	161,505.00	162,811.00	0.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,316,314.00	2,500,797.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,023.00	(84,938.00)	-177.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			110,023.00	(84,938.00)	-177.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	766,653.43	876,676.43	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,653.43	876,676.43	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			766,653.43	876,676.43	14.4%
2) Ending Net Assets, June 30 (E + F1e)			876,676.43	791,738.43	-9.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	876,676.43		
d) Unappropriated Amount		9790		791,738.43	

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30					
(must agree with line F2) (G10 - H7)			0.00		

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

37 68056 0000000
Form 63

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,956.00	20,000.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,399,381.00	2,395,859.00	-0.1%
TOTAL, OTHER LOCAL REVENUE			2,426,337.00	2,415,859.00	-0.4%
TOTAL, REVENUES			2,426,337.00	2,415,859.00	-0.4%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,019.00	61,019.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,019.00	61,019.00	0.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	235,829.00	177,235.00	-24.8%
Classified Supervisors' and Administrators' Salaries		2300	236,742.00	333,121.00	40.7%
Clerical, Technical and Office Salaries		2400	67,614.00	66,941.00	-1.0%
Other Classified Salaries		2900	1,026,382.00	1,067,294.00	4.0%
TOTAL, CLASSIFIED SALARIES			1,566,567.00	1,644,591.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,135.00	8,430.00	64.2%
PERS		3201-3202	87,503.00	149,215.00	70.5%
OASDI/Medicare/Alternative		3301-3302	109,343.00	76,411.00	-30.1%
Health and Welfare Benefits		3401-3402	77,959.00	79,271.00	1.7%
Unemployment Insurance		3501-3502	783.00	854.00	9.1%
Workers' Compensation		3601-3602	32,411.00	23,403.00	-27.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	59,551.00	New
Other Employee Benefits		3901-3902	494.00	494.00	0.0%
TOTAL, EMPLOYEE BENEFITS			313,628.00	397,629.00	26.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,424.00	224,576.00	10.4%
Noncapitalized Equipment		4400	10,171.00	10,171.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			213,595.00	234,747.00	9.9%

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
Other Enterprise Fund
Expenses by Object

37 68056 0000000
Form 63

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	7,076.00	6,926.00	-2.1%
Dues and Memberships		5300	550.00	550.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,750.00	5,750.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,750.00	11,950.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,800.00	76,800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,029.00	54,285.00	2.4%
Communications		5900	6,550.00	6,550.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			161,505.00	162,811.00	0.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,316,314.00	2,500,797.00	8.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,400.00	1,400.00	0.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	41,813.34	43,213.34	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,813.34	43,213.34	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			41,813.34	43,213.34	3.3%
2) Ending Net Assets, June 30 (E + F1e)			43,213.34	44,613.34	3.2%
Components of Ending Net Assets					
a) Reserve for Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	43,213.34		
d) Unappropriated Amount		9790		44,613.34	

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

37 68056 0000000
Form 73

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	0.0%
TOTAL, REVENUES			1,400.00	1,400.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

37 68056 0000000
Form 73

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2006-07 Estimated Actuals	2007-08 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			3,679.93	3,679.93	3,679.93	3,679.93
a. Kindergarten	504.07	504.07				
b. Grades One through Three	1,597.63	1,597.63				
c. Grades Four through Six	1,578.23	1,578.23				
d. Grades Seven and Eight						
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
Special Education						
a. Special Day Class	37.00	37.00	37.00	37.00	37.00	37.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.97	1.97	1.97	1.97	1.97	1.97
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
TOTAL, ELEMENTARY	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90
HIGH SCHOOL						
General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution						
TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
County Community Schools (E.C.1982[a])						
a. Elementary						
b. High School						
Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90
ADA for Necessary Small Schools also included in lines 3 and 6.						
REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Estimated Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ASSES FOR ADULTS						
Concurrently Enrolled Secondary Students						
Adults Enrolled, State Apportioned						
Students 21 Years or Older and						
Students 19 or Older Not						
Continuously Enrolled Since Their						
18th Birthday, Participating in						
Full-Time Independent Study						
TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)	0.00	0.00	0.00	0.00	0.00	0.00
Adults in Correctional Facilities						
TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90	3,718.90
SUPPLEMENTAL INSTRUCTIONAL HOURS						
ELEMENTARY						
HIGH SCHOOL						
TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)	0.00	0.00	0.00	0.00	0.00	0.00
COMMUNITY DAY SCHOOLS - Additional Funds						
ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident						
(E.C. 47660)						
b. All Other Block Grant Funded Charters						
Charter ADA Funded Through the Revenue Limit						
TOTAL, CHARTER SCHOOLS ADA						
(sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						

ANNUAL BUDGET REPORT:

July 1, 2007 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district.
(Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Del Mar Union School District, Main Office
Date: June 13, 2007

Place: Del Mar Hills Academy
Date: June 27, 2007
Time: 06:00 PM

Adoption Date: _____

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Dena Whittington

Telephone: 858-523-6195

Title: Assistant Superintendent Business

E-mail: dwhittington@dmusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior year, or two or more of the previous three years.	X	
3	ADA to Enrollment Ratio	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of salaries and benefits to total expenditures are consistent with historical ratios for the budget and two subsequent years.		X
6	Other Revenues and Expenditures	Projected other operating revenues and expenditures (e.g., federal revenue, other state revenue, books and supplies) are consistent with historical amounts for the budget and two subsequent years.		X
7a	Deferred Maintenance	If applicable, required deferred maintenance facilities funding is included in the budget.	X	
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard for two or more of the last three years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three years.	X	
10	Reserves	Projected reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted programs, or transfers to or from the general fund to cover operating deficits, changed by more than ten percent for the budget or two subsequent years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, is the change in long-term commitments and debt agreements greater than the change in revenues for the budget or two subsequent years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insured Benefits	Does the district provide other self-insured benefits (e.g., workers' compensation)?	X	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Del Mar Union Elementary
San Diego County

July 1 Budget (Single Adoption)
2007-08 Budget
Workers' Compensation Certification

37 68056 0000000
Form CC

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to E.C. Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☐) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

(☐) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

(☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Dena Whittington

Title: Assistant Superintendent Business

Telephone: 858-523-6195

E-mail: dwhittington@dmusd.org

RT I - CURRENT PENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides*) (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.	
JO - Certificated aries	18,285,898.00	301	0.00	303	18,285,898.00	305	13,308.00		307	18,272,590.00	309	
JO - Classified Salaries	4,618,074.00	311	0.00	313	4,618,074.00	315	208.00		317	4,617,866.00	319	
JO - Employee Benefits (cluding 3800)	5,140,597.00	321	89,160.00	323	5,051,437.00	325	506.00		327	5,050,931.00	329	
JO - Books, Supplies ip Replace. (6500)	3,057,106.00	331	0.00	333	3,057,106.00	335	998,595.00		337	2,058,511.00	339	
JO - Services. . . & OO) Direct Support	3,436,734.00	341	0.00	343	3,436,734.00	345	437,161.00		347	2,999,573.00	349	
TOTAL					34,449,249.00	365	TOTAL					369

RT I - CURRENT PENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides*) (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
10 - Certificated salaries	19,202,559.00	301	0.00	303	19,202,559.00	305	14,322.00		307	19,188,237.00	309
10 - Classified Salaries	4,964,905.00	311	0.00	313	4,964,905.00	315	0.00		317	4,964,905.00	319
10 - Employee Benefits (including 3800)	5,369,887.00	321	0.00	323	5,369,887.00	325	500.00		327	5,369,387.00	329
10 - Books, Supplies (including Replace. (6500)	2,149,851.00	331	0.00	333	2,149,851.00	335	878,003.00		337	1,271,848.00	339
10 - Services... & 00) Direct Support	3,388,444.00	341	0.00	343	3,388,444.00	345	426,837.00		347	2,961,607.00	349
TOTAL					35,075,646.00	365	TOTAL			33,755,984.00	369

e 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

e 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per E.C. 41011	1100	16,846,072.00 375
Salaries of Instructional Aides Per E.C. 41011	2100	1,722,927.00 380
STRS	3101 & 3102	1,385,177.00 382
PERS	3201 & 3202	171,174.00 383
OASDI - Regular, Medicare and Alternative	3301 & 3302	387,613.00 384
Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,764,736.00 385
Unemployment Insurance	3501 & 3502	9,373.00 390
Workers' Compensation Insurance	3601 & 3602	256,951.00 392
OPEB, Active Employees (E.C. 41372)	3751 & 3752	0.00
Other Benefits (E.C. 22310)	3901 & 3902	0.00 393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		22,544,023.00 395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00 396
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*)		0.00 396
TOTAL SALARIES AND BENEFITS		22,544,023.00 397
Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')		66.79%

RT III: DEFICIENCY AMOUNT

Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	66.79%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	33,755,984.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

I Mar Union Elementary
n Diego County

July 1 Budget (Single Adoption)
2006-07 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

37 68056 0000000
Form L

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
REVENUES					
1. Beginning Balance	9791-9795	1,045,374.32		39,679.04	1,085,053.36
2. State Lottery Revenue	8560	452,494.00		96,729.00	549,223.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,497,868.32	0.00	136,408.04	1,634,276.36
EXPENDITURES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	208.00			208.00
3. Employee Benefits	3000-3999	6.00			6.00
4. Books and Supplies	4000-4999	195,455.00		96,729.00	292,184.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		195,669.00	0.00	96,729.00	292,398.00
ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,302,199.32	0.00	39,679.04	1,341,878.36

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act

Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	27,901,527.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		5,538.22	4.51%	5,788.00	2.59%	5,938.00
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		3,719.67	0.00%	3,719.67	0.00%	3,719.67
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		20,600,350.79	4.51%	21,529,449.96	2.59%	22,087,400.46
d. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		20,600,350.79	4.51%	21,529,449.96	2.59%	22,087,400.46
f. Deficit Factor (Form RL, line 16)		1.00000	0.00%	1.00000	0.00%	1.00000
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		20,600,350.79	4.51%	21,529,449.96	2.59%	22,087,400.46
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		7,514,530.21	6.20%	7,980,507.04	11.36%	8,887,386.54
i. Revenue Limit Transfers (Objects 8091 and 8097)		(220,625.00)	0.00%	(220,625.00)	0.00%	(220,625.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		7,271.00	0.00%	7,271.00	0.00%	7,271.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		27,901,527.00	5.00%	29,296,603.00	5.00%	30,761,433.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,828,996.00	3.70%	2,933,669.00	2.60%	3,009,944.00
4. Other Local Revenues	8600-8799	1,659,102.00	-21.60%	1,300,774.00	0.00%	1,300,774.00
5. Other Financing Sources	8910-8999	(4,158,175.00)	1.74%	(4,230,358.00)	4.52%	(4,421,589.00)
6. Total (Sum lines A1k thru A5)		28,231,450.00	3.79%	29,300,688.00	4.61%	30,650,562.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				16,837,535.00		17,344,701.00
b. Step & Column Adjustment				507,166.00		522,381.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,837,535.00	3.01%	17,344,701.00	3.01%	17,867,082.00
2. Classified Salaries						
a. Base Salaries				3,061,129.00		3,152,962.00
b. Step & Column Adjustment				91,833.00		94,588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,061,129.00	3.00%	3,152,962.00	3.00%	3,247,550.00
3. Employee Benefits	3000-3999	4,615,222.00	2.50%	4,730,602.00	2.80%	4,863,058.00
4. Books and Supplies	4000-4999	1,319,528.00	2.50%	1,352,516.00	2.80%	1,390,386.00
5. Services and Other Operating Expenditures	5000-5999	2,433,858.00	2.45%	2,493,423.00	2.80%	2,563,238.00
6. Capital Outlay	6000-6999	109,890.00	2.50%	112,637.00	2.80%	115,790.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	54,047.00	2.50%	55,398.00	2.50%	56,782.00
8. Direct Support/Indirect Costs	7300-7399	(22,121.00)	2.50%	(22,674.00)	2.80%	(23,308.00)
9. Other Financing Uses	7610-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,409,088.00	2.85%	29,219,565.00	2.95%	30,080,578.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(177,638.00)		81,123.00		569,984.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,199,346.70		6,021,708.70		6,102,831.70
2. Ending Fund Balance (Sum lines C and D1)		6,021,708.70		6,102,831.70		6,672,815.70
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	304,271.00		304,271.00		304,271.00
b. Designated for Economic Uncertainties	9770	1,069,954.00		1,100,492.00		1,132,913.00
c. Fund Balance Designations	9775, 9780	1,218,804.32		1,218,804.00		1,218,804.00
d. Undesignated/Unappropriated Balance	9790	3,428,679.38		3,479,264.70		4,016,827.70
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		6,021,708.70		6,102,831.70		6,672,815.70

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,069,954.00		1,100,492.00		1,132,913.00
b. Undesignated/Unappropriated Amount	9790	3,428,679.38		3,479,264.70		4,016,827.70
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2. Current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	1,250,579.91		1,280,579.91		1,310,579.91
3. Total Available Reserves (Sum lines E1 thru E2b)		5,749,213.29		5,860,336.61		6,460,320.61
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	302,489.00	0.00%	302,489.00	0.00%	302,489.00
2. Federal Revenues	8100-8299	707,124.00	0.00%	707,124.00	0.00%	707,124.00
3. Other State Revenues	8300-8599	1,055,981.00	3.70%	1,095,052.00	2.60%	1,123,523.00
4. Other Local Revenues	8600-8799	1,128,481.00	0.00%	1,128,481.00	0.00%	1,128,481.00
5. Other Financing Sources	8910-8999	4,158,175.00	1.74%	4,230,358.00	4.52%	4,421,589.00
6. Total (Sum lines A1 thru A5)		7,352,250.00	1.51%	7,463,504.00	2.94%	7,683,206.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,365,024.00		2,435,974.00
b. Step & Column Adjustment				70,950.00		73,079.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,365,024.00	3.00%	2,435,974.00	3.00%	2,509,053.00
2. Classified Salaries						
a. Base Salaries				1,903,776.00		1,960,889.00
b. Step & Column Adjustment				57,113.00		58,826.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,903,776.00	3.00%	1,960,889.00	3.00%	2,019,715.00
3. Employee Benefits	3000-3999	938,531.00	3.00%	966,686.00	3.00%	995,686.00
4. Books and Supplies	4000-4999	830,323.00	2.50%	851,081.00	2.80%	874,911.00
5. Services and Other Operating Expenditures	5000-5999	976,707.00	2.50%	1,001,157.00	2.80%	1,029,189.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	88,176.00	2.50%	90,380.00	2.80%	92,910.00
8. Direct Support/Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7610-7699	153,500.00	2.50%	157,337.00	2.80%	161,742.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,256,037.00	2.86%	7,463,504.00	2.94%	7,683,206.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		96,213.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		461,652.88		557,865.88		557,865.88
2. Ending Fund Balance (Sum lines C and D1)		557,865.88		557,865.88		557,865.88
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	557,865.88		557,865.88		557,865.88
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		557,865.88		557,865.88		557,865.88

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	28,204,016.00	4.95%	29,599,092.00	4.95%	31,063,922.00
2. Federal Revenues	8100-8299	707,124.00	0.00%	707,124.00	0.00%	707,124.00
3. Other State Revenues	8300-8599	3,884,977.00	3.70%	4,028,721.00	2.60%	4,133,467.00
4. Other Local Revenues	8600-8799	2,787,583.00	-12.85%	2,429,255.00	0.00%	2,429,255.00
5. Other Financing Sources	8910-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		35,583,700.00	3.32%	36,764,192.00	4.27%	38,333,768.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,202,559.00		19,780,675.00
b. Step & Column Adjustment				578,116.00		595,460.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,202,559.00	3.01%	19,780,675.00	3.01%	20,376,135.00
2. Classified Salaries						
a. Base Salaries				4,964,905.00		5,113,851.00
b. Step & Column Adjustment				148,946.00		153,414.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,964,905.00	3.00%	5,113,851.00	3.00%	5,267,265.00
3. Employee Benefits	3000-3999	5,553,753.00	2.58%	5,697,288.00	2.83%	5,858,744.00
4. Books and Supplies	4000-4999	2,149,851.00	2.50%	2,203,597.00	2.80%	2,265,297.00
5. Services and Other Operating Expenditures	5000-5999	3,410,565.00	2.46%	3,494,580.00	2.80%	3,592,427.00
6. Capital Outlay	6000-6999	109,890.00	2.50%	112,637.00	2.80%	115,790.00
7. Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299, 7400-7499	142,223.00	2.50%	145,778.00	2.68%	149,692.00
8. Direct Support/Indirect Costs	7300-7399	(22,121.00)	2.50%	(22,674.00)	2.80%	(23,308.00)
9. Other Financing Uses	7610-7699	153,500.00	2.50%	157,337.00	2.80%	161,742.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,665,125.00	2.85%	36,683,069.00	2.95%	37,763,784.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(81,425.00)		81,123.00		569,984.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,660,999.58		6,579,574.58		6,660,697.58
2. Ending Fund Balance (Sum lines C and D1)		6,579,574.58		6,660,697.58		7,230,681.58
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	862,136.88		862,136.88		862,136.88
b. Designated for Economic Uncertainties	9770	1,069,954.00		1,100,492.00		1,132,913.00
c. Fund Balance Designations	9775, 9780	1,218,804.32		1,218,804.00		1,218,804.00
d. Undesignated/Unappropriated Balance	9790	3,428,679.38		3,479,264.70		4,016,827.70
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		6,579,574.58		6,660,697.58		7,230,681.58

Description	Object Codes	2007-08 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2008-09 Projection (C)	% Change (Cols. E-C/C) (D)	2009-10 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,069,954.00		1,100,492.00		1,132,913.00
b. Undesignated/Unappropriated Amount	9790	3,428,679.38		3,479,264.70		4,016,827.70
c. Restricted Ending Fund Balance, if negative (Line D2, Restricted worksheet)		0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	1,250,579.91		1,280,579.91		1,310,579.91
3. Total Available Reserves (Sum lines E1 thru E2b)		5,749,213.29		5,860,336.61		6,460,320.61
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Amount to be excluded from the reserve calculation for special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter estimated projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter est. projections)		3,718.90		3,718.90		3,718.90
3. Calculating the Reserves						
a. Total Expenditures, Transfers Out, and Uses (Line B11)		35,665,125.00		36,683,069.00		37,763,784.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures, Transfers Out, and Uses (Line F3a, minus line F3b if line F1a is Yes)		35,665,125.00		36,683,069.00		37,763,784.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,069,953.75		1,100,492.07		1,132,913.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,069,953.75		1,100,492.07		1,132,913.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	4,969.87	5,297.22
2. Inflation Increase	0041	295.00	241.00
3. All Other Adjustments	0042, 0525	32.35	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,297.22	5,538.22
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,297.22	5,538.22
b. Revenue Limit ADA	0033	3,719.67	3,719.67
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	19,703,910.32	20,600,350.79
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	19,703,910.32	20,600,350.79
DEFICIT CALCULATION			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,703,910.32	20,600,350.79
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	11,179.00	11,535.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	169,655.00	164,979.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(158,476.00)	(153,444.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,545,434.32	20,446,906.79

Description	Principal Appt. Software Data ID	2006-07 Estimated Actuals	2007-08 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	26,551,398.00	27,878,968.00
26. Miscellaneous Funds	0078		
27. Community Redevelopment Funds	0079		
28. Less: Charter Schools In-lieu Taxes	0124		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,551,398.00	27,878,968.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	6,686.00	4,264.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(6,686.00)	(4,264.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(6,686.00)	(4,264.00)
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(6,686.00)	

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
GENERAL FUND								
Expenditure Detail	0.00	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					0.00	148,500.00		
Fund Reconciliation							0.00	0.00
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					148,500.00	0.00		
Fund Reconciliation							0.00	0.00
PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
JAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,566,565.00		
Fund Reconciliation							0.00	0.00
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					1,566,565.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
OTHER ENTERPRISE FUND								
Expenditure Detail	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	1,715,065.00	1,715,065.00	0.00	0.00

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380	Transfers In 8910-8929	Transfers Out 7610-7629		
1 GENERAL FUND								
Expenditure Detail	0.00	(76,800.00)	0.00	(22,121.00)				
Other Sources/Uses Detail					0.00	153,500.00		
Fund Reconciliation								
3 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,121.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
1 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					153,500.00	0.00		
Fund Reconciliation								
1 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	874,988.00		
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					874,988.00	0.00		
Fund Reconciliation								
TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2007-08 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
OTHER ENTERPRISE FUND								
Expenditure Detail	76,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	76,800.00	(76,800.00)	22,121.00	(22,121.00)	1,028,488.00	1,028,488.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

2. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
First Prior Year (2004-05)	3,508.23	3,557.72	N/A	Met
Second Prior Year (2005-06)	3,645.78	3,610.32	1.0%	Met
Third Prior Year (2006-07)	3,615.84	3,719.67	N/A	Met
Budget Year (2007-08) (Criterion 4A1, Step 2a)	3,719.67			

3. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior year OR in 2) two or more of the previous three years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

i. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are tracked or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
First Prior Year (2004-05)	3,508	3,675	N/A	Met
Second Prior Year (2005-06)	3,645	3,734	N/A	Met
Third Prior Year (2006-07)	3,830	3,800	0.8%	Met
Budget Year (2007-08)	3,830			

j. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment Ratio

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased by more than one half of one percent (0.5%) from the historical average ratio from the three prior fiscal years.

1. Calculating the District's Historical ADA to Enrollment Ratio Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2004-05)	3,556	3,675	96.8%
Second Prior Year (2005-06)	3,609	3,734	96.7%
First Prior Year (2006-07)	3,719	3,800	97.9%
Historical Average Ratio:			97.1%
District's ADA to Enrollment Ratio Standard (historical average ratio plus 0.5%):			97.6%

2. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2007-08)	3,719	3,830	97.1%	Met
First Subsequent Year (2008-09)	3,719	3,830	97.1%	Met
Second Subsequent Year (2009-10)	3,719	3,830	97.1%	Met

3. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed by more than one percent plus or minus the change in population growth and the funded cost-of-living adjustment (COLA) from the prior year.

For basic aid districts, projected revenue limit has not changed by more than the percent increase in property tax revenues from the prior fiscal year.

For districts funded by necessary small school formulas, projected revenue limit has not changed by more than the prior year amount plus the funded cost-of-living adjustment.

1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. Other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	5,297.22	5,538.22	5,788.00	5,938.00
b. Deficit Factor (Form RL, Line 16)	1.00000	1.00000	1.00000	1.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	5,297.22	5,538.22	5,788.00	5,938.00
d. Prior Year Funded BRL per ADA		5,297.22	5,538.22	5,788.00
e. Difference (Step 1c minus Step 1d)		241.00	249.78	150.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.5%	4.5%	2.6%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	3,719.67	3,719.67	3,719.67	3,719.67
b. Prior Year Revenue Limit (Funded) ADA		3,719.67	3,719.67	3,719.67
c. Difference (Step 2a minus Step 2b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.0%	0.0%	0.0%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		4.5%	4.5%	2.6%
Revenue Limit Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (Applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Projected local property taxes (Form RL, Lines 25 thru 27)	26,551,398.00	27,878,968.00	29,679,090.00	31,163,044.00
Basic Aid Standard (Percent change over previous year):		5.0%	6.5%	5.0%

13. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (Applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Necessary Small School Standard (Funded COLA change - Step 1f plus 1%):	N/A	N/A	N/A

14. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	26,544,712.00	27,874,704.00	29,268,439.00	30,731,861.00
Less: Adjustments for Revenue Limit Coding Changes Effective 2007-08 (Form RL, Lines 33-37)	0.00			
Adjusted Revenue Limit	26,544,712.00	27,874,704.00	29,268,439.00	30,731,861.00
District's Projected Change in Revenue Limit:		5.0%	5.0%	5.0%
Basic Aid Standard:		5.0%	6.5%	5.0%
Status:		Met	Met	Met

15. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than two percent from the historical average ratio from the three prior fiscal years.

A. Calculating the District's Historical Average Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2004-05)	23,260,512.17	28,204,013.34	82.5%
Second Prior Year (2005-06)	25,812,858.89	31,237,520.20	82.6%
First Prior Year (2006-07)	28,044,569.00	35,167,230.00	79.7%
Historical Average Ratio:			81.6%
District's Salaries and Benefits Standard (historical average ratio plus/minus 2%):			79.6% to 83.6%

B. Calculating the District's Projected Ratio of Salaries and Benefits to Total General Fund Expenditures

DATA ENTRY: If Form MYP exists, Salaries and Benefits, and Total Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget		Ratio of Salaries and Benefits to Total Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2007-08)	29,721,217.00	35,511,625.00	83.7%	Not Met
First Subsequent Year (2008-09)	30,591,814.00	36,525,732.00	83.8%	Not Met
Second Subsequent Year (2009-10)	31,502,144.00	37,602,042.00	83.8%	Not Met

C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Step and column have been added to payroll projection for all years. Results of collective bargaining will be added as settle. This will bring ratios in to acceptable range as they occur.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues and expenditures by major object category for any of the budget year or two subsequent fiscal years have not changed by more than five percent from the prior year amount.

District's Other Revenues and Expenditures Percentage Range: -5.0% to +5.0%

1. Calculating the District's Change by Major Object Category

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
1st Prior Year (2006-07)	713,707.00		
Budget Year (2007-08)	707,124.00	-0.9%	Met
1st Subsequent Year (2008-09)	707,124.00	0.0%	Met
2nd Subsequent Year (2009-10)	707,124.00	0.0%	Met
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
1st Prior Year (2006-07)	4,741,848.00		
Adjustment: First Prior Year Adjustment (Criterion 4B)	0.00		
Adjusted First Prior Year (2006-07)	4,741,848.00		
Budget Year (2007-08)	3,884,977.00	-18.1%	Not Met
1st Subsequent Year (2008-09)	4,028,721.00	3.7%	Met
2nd Subsequent Year (2009-10)	4,133,467.00	2.6%	Met
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
1st Prior Year (2006-07)	3,130,190.00		
Budget Year (2007-08)	2,787,583.00	-10.9%	Not Met
1st Subsequent Year (2008-09)	2,429,255.00	-12.9%	Not Met
2nd Subsequent Year (2009-10)	2,429,255.00	0.0%	Met
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
1st Prior Year (2006-07)	2,998,818.00		
Budget Year (2007-08)	2,149,851.00	-28.3%	Not Met
1st Subsequent Year (2008-09)	2,203,597.00	2.5%	Met
2nd Subsequent Year (2009-10)	2,265,297.00	2.8%	Met
Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
1st Prior Year (2006-07)	3,458,855.00		
Budget Year (2007-08)	3,410,565.00	-1.4%	Met
1st Subsequent Year (2008-09)	3,494,580.00	2.5%	Met
2nd Subsequent Year (2009-10)	3,592,427.00	2.8%	Met

2. Comparison of District Other Revenues and Expenditures to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- a. STANDARD NOT MET - One or more projected operating revenue or expenditure object categories have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected revenues and expenditures within the standard.

Explanation:
(required if NOT met)

One time funding from the State in 2006-07 were not budgeted for the 2007-08 fiscal year. Local revenues are budgeted as recieved in the fiscal year.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code (EC) Section 17584 (Deferred Maintenance) and EC Section 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account).

A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

DATA ENTRY: Enter data in the Contributed column for Deferred Maintenance Contribution; all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Deferred Maintenance Contribution		
Required ¹	Contributed ²	Status
148,500	153,500	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

If standard is not met, enter an X in the box that best describes why the required contribution was not made:

☐	Not applicable (district does not participate in the deferred maintenance program)
☐	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7223 with resources 3300-3499 and 6500-6540)

Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures, Transfers Out, and Uses (Form 01, objects 1000-7999)	35,665,125.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ² to the Ongoing and Major Maintenance Account	Status
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)				
c. Net Budgeted Expenditures, Transfers Out, and Uses	35,665,125.00	1,069,953.75	1,069,954.00	Met

² Fund 01, Resource 8150, objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
☐	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

Contribution will be adjusted at First Interim.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (revenues plus transfers in and other financing sources, less expenditures, transfers out and other financing uses) resulting in a negative amount, as a percentage of total expenditures, transfers out and other financing uses, has not exceeded the following absolute percentage levels in two out of three prior fiscal years:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Deficit Spending Standard Percentage Level:

Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Fund Balance (Form 01, Section E)	Total Expenditures, Transfers Out, and Uses (Fund 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Third Prior Year (2004-05)	151,213.83	29,204,013.34	N/A	Met
Second Prior Year (2005-06)	1,125,383.75	31,343,638.20	N/A	Met
Most Recent Prior Year (2006-07)	(103,409.00)	35,315,730.00	0.3%	Met
Budget Year (2007-08) (Information only)	(81,425.00)	35,665,125.00		

Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2004-05)	5,470,143.00	5,470,143.89	N/A	Met
Second Prior Year (2005-06)	5,426,797.00	5,426,797.46	N/A	Met
First Prior Year (2006-07)	6,302,755.00	6,302,755.70	N/A	Met

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

9a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures, transfers out¹ and other financing uses:

Percentage Level	District ADA	
5% or \$53,000 ² (greater of)	0	to 300
4% or \$53,000 ² (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ An administrative unit (AU) of a special education local plan area (SELPA) may exclude the distribution of revenues to its participating members.

² Dollar thresholds to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238) and then rounded to the nearest thousand.

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
District Estimated P-2 ADA (Criterion 3, Item 3B):	3,719	3,719	3,719
District's Reserve Standard Percentage Level:	3%	3%	3%

A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

TA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

r districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b, and F2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

a. Enter the name(s) of the SELPA(s):

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
b. Amount to be excluded from the reserve calculation for special education pass-through funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	0.00		

B. Calculating the District's Reserve Standard

TA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. other data are extracted or calculated.

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
1. Total Expenditures, Transfers Out, and Uses (Criterion 8A) (Form MYP, Line B11)	35,665,125.00	36,683,069.00	37,763,784.00
2. Less: Special Education Pass-through (Line A2b, if line A1 is Yes)			
3. Net Expenditures, Transfers Out, and Uses (Line B1 minus line B2)	35,665,125.00	36,683,069.00	37,763,784.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times line B4)	1,069,953.75	1,100,492.07	1,132,913.52
6. Reserve Standard - by Amount (\$53,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of line B5 or line B6)	1,069,953.75	1,100,492.07	1,132,913.52

C. Calculating the District's Budgeted Reserve Amount

ATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.
If other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2007-08)	(2008-09)	(2009-10)
Designated Reserve Amounts (Unrestricted, resources 0000-1999 except ie 3):			
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	1,069,954.00	1,100,492.00	1,132,913.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	3,428,679.38	3,479,264.70	4,016,827.70
3. General Fund - Restricted Ending Fund Balance, if negative (Form 01, Line F2) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	1,250,579.91	1,280,579.91	1,310,579.91
6. District's Budgeted Reserves (Lines C1 thru C5)	5,749,213.29	5,860,336.61	6,460,320.61
District's Reserve Standard (Section 10B, Line B7):	1,069,953.75	1,100,492.07	1,132,913.52
Status:	Met	Met	Met

D. Comparison of District Reserves to the Standard

ATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following years:

S3. Use of Ongoing Revenues for One-time Expenditures

- a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- b. If Yes, identify the expenditures:

S4. Contingent Revenues

- a. Does your district have projected revenues for any of the budget year or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from the unrestricted general fund to restricted programs in the general fund for any of the budget year or two subsequent fiscal years. Provide an explanation if contributions have changed by more than ten percent from prior year amounts. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for any of the budget year or two subsequent fiscal years. Provide an explanation if transfers have changed by more than ten percent from prior year amounts. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Percentage Range: -10.0% to +10.0%

A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)			
First Prior Year (2006-07)	(3,756,418.00)		
Budget Year (2007-08)	(4,158,175.00)	10.7%	Not Met
First Subsequent Year (2008-09)	(4,230,358.00)	1.7%	Met
Second Subsequent Year (2009-10)	(4,421,589.00)	4.5%	Met
1b. Transfers In, General Fund *			
First Prior Year (2006-07)	22,121.00		
Budget Year (2007-08)	22,121.00	0.0%	Met
First Subsequent Year (2008-09)	22,121.00	0.0%	Met
Second Subsequent Year (2009-10)	22,121.00	0.0%	Met
1c. Transfers Out, General Fund *			
First Prior Year (2006-07)	153,500.00		
Budget Year (2007-08)	153,500.00	0.0%	Met
First Subsequent Year (2008-09)	157,337.00	2.5%	Met
Second Subsequent Year (2009-10)	161,742.00	2.8%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

Include transfers used to cover operating deficits in either the general fund or any other fund.

B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than ten percent for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in Special Education costs due to operations at Ocean Air School.

- b. MET - Projected transfers in have not changed by more than ten percent for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than ten percent for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing multiyear commitments and their annual required payment, and all new multiyear commitments and their annual fiscal impact. Also identify continuing and new multiyear debt agreements and new programs.

Compare the increase in long-term commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

6A. Identification of the District's Long-term Commitments

ATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2)
- List all new and existing multiyear commitments and required annual debt service amounts.

Type of Commitment	# of Years Remaining	Principal Balance as of July 1, 2007	Prior Year (2006-07) Annual Payment (P & I)	Budget Year (2007-08) Annual Payment (P & I)	1st Subsequent Year (2008-09) Annual Payment (P & I)	2nd Subsequent Year (2009-10) Annual Payment (P & I)
Capital Leases	various	525,786	164,874	142,631	130,113	122,306
Fund/Resource/Object:						
Certificates of Participation	23	11,095,974	857,910	856,162	858,587	845,708
Fund/Resource/Object:						
Other Postemployment Benefits						
Fund/Resource/Object:						
Prop Early Retirement Program						
Fund/Resource/Object:						
State School Building Loans						
Fund/Resource/Object:						
Compensated Absences		186,682	13,000	13,000	13,000	13,000
Fund/Resource/Object:						
Other Long-term Commitments:						
Commitment Type:						
Fund/Resource/Object:						
Total Annual Payments:			1,035,784	1,011,793	1,001,700	981,014
Percent Change Over Previous Year:				-2.3%	-1.0%	-2.1%

6B. Calculating the District's Change in Revenues

ATA ENTRY: All data are extracted or calculated.

Revenue Limit (Criterion 4B, Adjusted Revenue Limit) (Fund 01, Objects 11, 8020-8089)	Prior Year (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
	26,544,712.00	27,874,704.00	29,268,439.00	30,731,861.00
Percent Change Over Previous Year:		5.0%	5.0%	5.0%
Status:	Met	Met	Met	Met

6C. Comparison of the District's Long-term Commitments to Revenues

ATA ENTRY: Enter an explanation if Not Met.

- MET - Percent change in annual payments for long-term commitments does not exceed the percent change in revenues for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

37. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.)

Estimate the unfunded liability for any other self-insured benefits programs (e.g. workers' compensation), based on an actuarial study, if required, or other method; and identify the estimated or required annual contribution and how the costs are accounted for (pay-as-you-go, amortized over a specific period, etc.).

A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-6)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility information:

3. Are OPEB funded on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

4. If Pay-as-you-go, disclose the following information:

	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of retirees receiving OPEB	16	16	16
Total annual cost	155,000	155,000	155,000
Percent of total annual cost paid by retiree	0%	0%	0%
Percent of total annual cost paid by employer (100% minus retiree %)	100%	100%	100%

5. Total liability for OPEB

- a. Is total liability based on an estimate or actuarial study?
b. If based on an actuarial study, indicate the date of the study.

6. Amount of total OPEB liability that is unfunded

3. Identification of the District's Unfunded Liability for Other Self-insured Benefits

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district provide other self-insured benefits (e.g., workers' compensation)? (If No, skip items 2-6)

No

2. Describe any other self-insured benefit programs operated by the district. Include details on whether the programs are lifetime or limited, and eligibility information:

3. Are other self-insured benefit programs funded on a pay-as-you-go, actuarial cost, or other method?

4. If Pay-as-you-go, what is the total annual cost?

5. Total liability for providing the other self-insured benefits

- a. Is total liability based on an estimate or actuarial study?
b. If based on an actuarial study, indicate the date of the study.

6. Amount of total liability that is unfunded

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

3A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2007-08)

1st Subsequent Year
(2008-09)

2nd Subsequent Year
(2009-10)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Agreements Not Settled

6. Cost of a one percent increase in salary and statutory benefits

192,705

7. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
0	0	0

Unfunded (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
8,048	8,048	8,048
100%	100%	100%
0.0%	0.0%	0.0%

Unfunded (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		
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Unfunded (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
0	578,116	595,460
3.0%	3.0%	3.0%

Unfunded (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

Unfunded (Non-management) - Other

Other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

BB. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

ATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of classified (non-management) positions				

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

49,649

Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
8,048	8,048	8,048
100%	100%	100%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Yes	Yes	Yes
148,947	148,946	153,414
3.0%	3.0%	3.0%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
No	No	No

Classified (Non-management) - Other

Other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

3C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2006-07)	Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
Number of management, supervisor, and confidential FTE positions				

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

If n/a, skip the remainder of Section 3C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

included above

4. Amount included for any tentative salary increases

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
8,048	8,048	8,048
100%	100%	100%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Budget Year (2007-08)	1st Subsequent Year (2008-09)	2nd Subsequent Year (2009-10)
No	No	No
0	0	0
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

Yes

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and budget years? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

June 18, 2007

To: Board Members
From: Tom Bishop
Subject: Year End Budget Adjustment

The District's 06/07 legal expenditures will exceed the \$231,856 that was budgeted for 06/07 legal expenditures. The District's legal expenditures have averaged \$192,000 during the past five years. The Superintendent is asking the Board to reduce General Fund reserves by \$40,000, which is the estimated cost for the remaining DMUSD legal expenses through June 30, 2007.

The lawsuit by the City of Del Mar against the DMUSD regarding the applicability of the Naylor Act to the potential sale of the Shores property and the District's effort to clear the expired deed restriction on the Shores property are the two reasons that 06/07 legal expenses have exceeded the 06/07 legal budget.

RECOMMENDED: The Superintendent recommends that the Board reduce 06/07 General Fund reserves by \$40,000 to pay for the remaining 06/07 legal expenses through June 30, 2007.

FISCAL IMPACT:

9.11

June 27, 2007

To: Board Members

From: Dena Whittington

Subject: Amendment to Annual Vended Meal Agreement Between
Del Mar Union School District and San Dieguito Union High
School District (SDUHSD)

The National School Lunch Program (NSLP) offers reimbursement to schools serving nutritious snacks to children participating in after-school care programs. After-school snacks under the NSLP are authorized by the United States Department of Agriculture (USDA) and, in California, administered by the California Department of Education, Nutrition Services Division. Please see the attached documentation from the CDE website.

All snacks will meet the nutritional standards of the USDA. A Registered Dietician at SDUHSD will prepare all menus and provide nutritional analysis. Please see the attached sample menu. A reimbursable snack must contain full servings of any two of the following four food components:

Fluid milk
Meat or meat alternative
Fruit, vegetable, or 100% juice and
Grain or bread product

Snacks will be prepared by the Carmel Valley Middle School kitchen. DMUSD Child Nutrition delivery Drivers will pick up the packaged snacks with the lunch meals. Snacks will be packaged in separate transport containers and labeled for the after-school program. Containers will be delivered to each site on the two district routes. This will not create any additional workload for the drivers or site Child Nutrition workers.

Rosters of students receiving the snacks will be checked off by the Childcare Worker at each site. The Childcare Department will then forward the rosters to the Child Nutrition Worker II at the District Office. The snacks will be added to the Meal Reimbursement Claim Form already being completed at the District Office for the lunch program.

The district will be eligible for Federal funding under the NSLP. Funding for each snack is as follows: Free \$.65, Reduced \$.32, Paid \$.06. District would qualify for \$5,400 in revenue (500 students x \$.06 x 180 school days). Revenue amount may be slightly higher if students attending the after school program also qualify for free or reduced lunch.

The 2006-07 DMUSD projected snack expenditures are \$84,000.

The charge for snacks from SDUHSD in 2007-08 would be \$54,000 (500 students x \$.60 x 180 school days). Net cost of snacks in 2007-08 would be \$48,600 (\$54,000 less \$5,400 revenue above). Currently there is \$89,000 budget in the 2007-08 proposed budget for snacks. This will result in estimated expenditures being \$40,400 less than 2007-08 budget (\$89,000 less \$54,000).

*The Agreement is available for review at the
Del Mar Union School District Office.*

FISCAL IMPACT: All revenue and expenditures will be recorded in the Cafeteria Fund. A transfer between the Enterprise Fund and the Cafeteria Fund will occur to properly record the snacks for the Childcare Program. There is no fiscal impact to the General Fund.

RECOMMENDED: The Superintendent recommends approval of the Amendment to the Annual Vended Meal agreement.

9.12

June 27, 2007

Regular Board Meeting of June 27, 2007

Del Mar Union School District



SAMPLE SNACK COMBOS

<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>
Graham Crackers Milk	Pineapple Tidbit Cup Zoo Animal Crackers	Low fat cookie Juice	PB & Jelly Bar Milk	Cereal Bowl Milk
↓ Fat Mini Muffin Milk	Cinnamon Goldfish Graham Juice	Banana Milk	Apple Bar Milk	String Cheese Apple
Pretzel Goldfish Juice	Cereal Bowl Milk	Tropical Fruit Cup Jungle Crackers	Granola Bar Juice	Chocolate Elf Grahams Milk

Snacks meet the National School Lunch Program "Meal supplement" standards. Two of four of the following food components must be served: Fluid Milk, Meat or meat alternate, Fruit/Vegetable/100% Juice, Grain/bread product.



Meal Supplements (Snacks) Under the NSLP

Information about sponsoring after-school snacks under the National School Lunch Program.

Program Information

[What are meal supplements \(after-school snacks\) under the National School Lunch Program?](#)

[What are the benefits of after-school snacks?](#)

[What type of after-school snack must be offered?](#)

[What types of programs are eligible for reimbursement of after-school snacks?](#)

[When is reimbursement not allowed for after-school snacks?](#)

[How much reimbursement does a school receive for serving after-school snacks?](#)

[What records must be maintained?](#)

[What types of agencies may participate?](#)

[Where can we get assistance?](#)

[How do we apply?](#)

[How can we obtain more information?](#)

What are meal supplements (after-school snacks) under the National School Lunch Program?

The National School Lunch Program (NSLP) offers reimbursement to schools serving nutritious snacks to children participating in after-school care programs. After-school snacks under the NSLP are authorized by the United States Department of Agriculture (USDA) and, in California, administered by the California Department of Education, Nutrition Services Division.

What are the benefits of after-school snacks?

After-school snacks provide children with nutrition during after-school care and enhance their learning abilities by contributing to their physical and mental well-being. Studies have shown that children whose nutritional needs are met have fewer attendance and discipline problems and are more attentive to learning.

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What type of after-school snack must be offered?

A reimbursable snack must contain full servings of any two of the following four food components:

- Fluid milk;
- Meat or meat alternate;
- Fruit, vegetable, or 100% juice; and
- Grain or bread product.

These components may be served in any combination, except that juice may not be served when milk is the only other component. Portion sizes for various age groups can be found on the *Meal Supplement Chart for Children* in [Title 7, Code of Federal Regulations \(7CFR\)](#) (Outside Source), Section 210.10(n).

What types of programs are eligible for reimbursement of after-school snacks?

To be eligible for reimbursement of after-school snacks, an after-school care program must meet the following criteria:

- The program is operated by a school district or agency that participates in the NSLP;
- The purpose of the program is to provide structured, supervised care in an after-school setting; and
- The program provides children with regularly scheduled education or enrichment activities.

If a district or agency participates in the NSLP, then *all* of the schools under its jurisdiction are eligible to provide after-school snacks in an after-school care program. The after-school program site itself need not participate in the NSLP, only the district must participate in the NSLP.

When is reimbursement not allowed for after-school snacks?

- Organized athletic programs engaged in interscholastic sports cannot be approved as after-school care programs under this provision. An eligible after-school care program must be open to all and cannot limit membership for reasons other than space or security considerations.
- Snacks will not be reimbursed in programs operated before or during the child's school day, on weekends, holidays, or during school vacation periods.

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How much reimbursement does a school receive for serving after-school snacks?

The amount of reimbursement depends on whether the site is **area-eligible**. If a site is located at a school or in the attendance area of a school where at least 50 percent of the enrolled children are approved for free or reduced-price meals, that site is **area-eligible**. In an area-eligible site, snacks must be served at no charge and claimed at the free rate, regardless of each individual child's eligibility for free or reduced-price meals.

After-school snacks served in sites that are **not area-eligible** are claimed and reimbursed according to each individual child's eligibility category (free, reduced-price, or paid). Schools may charge children who are eligible for paid or reduced-price snacks. The maximum amount that can be charged for a reduced-price snack is 15 cents.

Visit [Rates, Income Eligibility, & Funding](#) for a complete list of meal reimbursements.

NSLP sponsors submit monthly after-school snack counts as part of their regular monthly claim for the lunch and/or breakfast program.

What records must be maintained?

At a minimum, participating NSLP sponsors must maintain the following after-school snack records:

- Documentation of the site's area-eligibility (when site claims all snacks at the free rate);
- Documentation of children's free and reduced-price meal eligibility (when site claims snacks based on child's eligibility category);
- Meal counts (total number of snacks served for area-eligible sites; snack counts by eligibility category for others);
- Documentation of individual children's attendance on a daily basis; and
- Documentation of compliance with the after-school snack meal pattern requirements.

What types of agencies may participate?

Public and private nonprofit schools and districts that participate in the NSLP and operate an after-school care program are eligible to be reimbursed for after-school snacks. Also eligible are public or private nonprofit residential child care institutions (e.g., group homes, juvenile halls, orphanages, etc.) that participate in the NSLP.

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Where can we get assistance?

Nutritionists and program staff from the California Department of Education, Nutrition Services Division, are available to provide free technical assistance and guidance on how to serve and claim after-school snacks under the NSLP.

How do we apply?

To request an application package, or for more information, write or call:

California Department of Education
Nutrition Services Division
1430 N Street, Suite 1500
Sacramento, CA 95814-5901
916-445-0850 or 800-952-5609

How can we obtain more information?

Information about after-school snacks is available at the following Web sites:

- [School Nutrition](#)
- [School Nutrition Program Reimbursement Instruction](#)
- [USDA NSLP After-School Snack Fact Sheet](#) (Outside Source)

Questions: Chris Kavooras | ckavooras@cde.ca.gov | 916-322-3609

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Rates 2006-2007

Child Nutrition Programs' reimbursement rates from 2006 to 2007.

[Child and Adult Care Food Program](#) | [School Nutrition Program](#) | [Summer Food Service Program](#)

Child and Adult Care Food Program (CACFP)

Reimbursement Rates for
July 1, 2006, through June 30, 2007

Child and Adult Care Centers - Federal Reimbursement

	Free	Reduced-Price	Base
Breakfast	\$1.31	\$1.01	\$0.24
Lunch and Supper	\$2.40	\$2.00	\$0.23
Supplement	\$0.65	\$0.32	\$0.06

Note: CACFP center rates **DO NOT** include cash-in-lieu value for commodities. Centers receive cash-in-lieu of commodities equal to \$0.1675 for each lunch and supper served to enrolled participants.

Day Care Homes (Child Care Only) - Federal Reimbursement

	Breakfast	Lunch/Supper	Supplements (Snacks)
Tier I	\$1.06	\$1.97	\$0.58
Tier II	\$0.39	\$1.19	\$0.16

Note: CACFP day care home rates include a cash-in-lieu value (\$0.1675) for commodities.

Administrative Reimbursement for Day Care Home Sponsoring Organizations

	Initial 50 day care homes	Next 150 day care homes	Next 800 day care homes	Each additional day care home
Monthly Rate per Home	\$95.00	\$72.00	\$56.00	\$50.00

State Meal Reimbursement for Child Care Centers

	Free	Reduced-Price	Base
Breakfast	\$0.1563	\$0.1563	Not Applicable
Lunch	\$0.1563	\$0.1563	Not Applicable

State Meal Reimbursement for Day Care Homes (Child Care Only)

Breakfast / Lunch	Day Care Home Sponsoring Organizations may receive \$0.1563 state reimbursement for 75 percent of the breakfast and lunches served to enrolled children.
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School Nutrition Programs (SNP)

Reimbursement Rates for July 1, 2006, through June 30, 2007

See Management Bulletin [NSD-SNP-02-2007](#) for update.

School Breakfast Program

	Free	Reduced-Price	Paid
Basic Breakfast	\$1.31	\$1.01	\$0.24
Especially Needy Breakfast	\$1.56	\$1.26	\$0.24

Note: Especially Needy Breakfast is for approved sites that served 40% or more free and reduced-price lunches in 2004-2005.

National School Lunch Program*

	Free	Reduced-Price	Paid
Agencies that served less than 60% free/reduced-price lunches in 2004-05	\$2.40	\$2.00	\$0.23
Agencies that served 60% or more free/reduced-price lunches in 2004-05	\$2.42	\$2.02	\$0.25

*Payments listed for free and reduced-price lunches include both section 4 and section 11 funds of the National School Lunch Act.

Note: The per lunch commodity value is \$0.1675.

Meal Supplements (After-School Snacks) in the National School Lunch Program

	Free	Reduced-Price	Paid
Snacks	\$0.65	\$0.32	\$0.06

State Meal Program and State Meal Reimbursement for Free/Reduced-Price Breakfasts and Lunches in Federal Programs

See Management Bulletin [NSD-SNP-02-2007](#) for update.

	Free	Reduced-Price
Public Educational Agencies	\$0.1563	\$0.1563
All Other Eligible Agencies	\$0.1563	\$0.1563

Special Milk Program

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Free	Reduced-Price	Paid
Average cost per half pint	Not Applicable	Per half pint: \$0.1450

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Summer Food Service Program

Reimbursement Rates for January 1, 2006, through December 31, 2006

Operating Costs

	Maximum Reimbursement
Breakfast	\$1.47
Lunch/Supper	\$2.56
Supplements	\$0.59

Administrative Costs

	Rural and All Self-preparations Sites Maximum Reimbursement	Vended Urban Sites Maximum Reimbursement
Breakfast	\$0.1450	\$0.1150
Lunch/Supper	\$0.2675	\$0.2225
Supplements	\$0.0725	\$0.0575

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Questions: Barbara Longo | blongo@cde.ca.gov | 800-952-5609

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June 19, 2007

To: Board Members
From: Dena Whittington
Through: Tom Bishop
Subject: Board Award and Approval of Agreement for Del Mar Heights Field Renovation

At the regular board meeting of May 23, 2007 the board approved going to bid for Field Renovation at Del Mar Heights School.

The request for bids was advertised in the North County Times on May 30 and June 6, 2007. Four bid packets were mailed. The bid opening is scheduled for 10:00 a.m. on Monday, June 25, 2007. District staff will review the bids and will prepare a bid summary and recommendation to be presented at the June 27, 2007 Board Meeting. If the Board approves the contract upon presentation of the summary and recommendation, work will be scheduled to proceed on July 6, 2007 and be completed by August 24, 2007 in time for the first day of school.

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

FISCAL IMPACT: The contract amount will be expended from the 2007/2008 restricted maintenance budget.

RECOMMENDED: The Superintendent Recommends Approval of the Agreement for Del Mar Height Field Renovation upon review of the summary and staff recommendation.

9.13

June 20, 2007

To: Board Members

From: Tom Bishop

Subject: Board Approval, Donations Received as of June 15, 2007 for Additional 07/08 Enrichment Positions

Congratulations to the DMUSD sites that decided to fundraise for additional 2007/2008 enrichment teachers. By 4:00 p.m. on Friday, June 15, the following donations were received by the DMUSD Business Department:

Ashley Falls – Goal: \$68,000

06/07 donation from Ashley Falls PTA	\$38,150.24
06/07 donation from DMSEF	\$10,849.76
Transfer of AF fundraising in 06/07 DMUSD budget	\$19,000.00
Total for purchase of P.E. Teacher	\$68,000.00

Carmel Del Mar – Goal: \$49,000

06/07 donation from Carmel Del Mar PTA	\$33,759.68
06/07 donation from DMSEF	\$14,640.32
06/07 donation, DMSEF matching corporate contributions	\$ 600.00
Total for purchase of ½ time enrichment teacher (\$34,000) and part-time classified P.E. aide	\$49,000.00

Del Mar Heights – Goal: \$90,000

06/07 donation from Del Mar Heights PTA	\$49,920.00
06/07 donation from DMSEF	\$18,080.00
Transfer of Heights fundraising in 06/07 DMUSD budget	\$22,000.00
Total for purchase of full-time music teacher and part-time instructional aide.	\$90,000.00

Del Mar Hills – Goal: \$102,000

06/07 donation from DMSEF	\$84,375.00
06/07 donation, DMSEF matching corporate contributions	\$ 2,625.00
DMUSD credit (no ESC aide)	\$15,000.00
<i>Total for purchase of full-time enrichment teacher and ½ time credentialed P.E. teacher</i>	<i>\$102,000.00</i>

Sycamore Ridge – Goal: \$22,000

06/07 donation from DMSEF	\$ 7,000.00
DMUSD credit (no ESC aide)	\$15,000.00
<i>Total for purchase part-time classified P.E. aide</i>	<i>\$22,000.00</i>

Torrey Hills – Goal: \$37,450.00

06/07 donation from Torrey Hills PTA	\$10,000.00
Budget transfer for Torrey Hills SIP	\$ 3,222.00
06/07 donation, DMSEF matching corporate contributions	\$ 1,275.00
06/07 donations from DMSEF	\$22,953.00
<i>Total for purchase of 55% of enrichment P.E. salary (shared with Ocean Air)</i>	<i>\$37,450.00</i>

Ocean Air – Goal: \$30,550.00

06/07 donation from DMSEF	\$27,600.00
06/07 donation, DMSEF matching corporate contributions	\$ 2,950.00
<i>Total for purchase of 45% of enrichment P.E. salary (shared with Torrey Hills)</i>	<i>\$30,550.00</i>

RECOMMENDED: Superintendent recommends that the Board of Trustees accept the 06/07 donations from PTAs and DMSEF that will be used to purchase additional 07/08 enrichment teachers (as described in this Board item)

June 27, 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 the 2006-07 Estimated Actuals presented to the Board of Trustees in the 2007-08 Budget. The actual revenues and expenditures are as of May 31, 2007.

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.

9.15

**Del Mar Union School District
2006-2007 Budget Update - Estimated Actuals
General Fund - Unrestricted
May 31, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 26,324,087	\$ 25,839,906	2%
Federal Revenue	5,329.00	5,968.96	-12%
Other State Revenue	2,949,800	2,712,745	8%
Other Local Revenue	2,001,709	2,079,154	-4%
Total Revenues	\$ 31,280,925	\$ 30,637,774	2%
Expenditures			
Certificated Salaries	\$ 16,092,302	\$ 14,560,289	10%
Classified Salaries	2,796,144	2,515,500	10%
Employee Benefits	4,316,247	3,882,602	10%
Books and Supplies	1,724,726	1,081,852	37%
Services and Other Operating	2,347,586	1,789,635	24%
Capital Outlay	310,299	247,938	20%
Other Outgo	62,733	46,006	27%
Transfers of Indirect/Direct Support	(22,121)	0	100%
Total Expenditures	\$ 27,627,916	\$ 24,123,822	13%
Excess (Deficiency) Revenues and Expenditures	\$ 3,653,009	\$ 6,513,952	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	-	
Contributions	(3,756,418)	-	
Other Financing Sources and Uses	\$ (3,756,418)	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (103,409)	\$ 6,513,952	
Beginning Fund Balance	\$ 6,302,756		
Ending Fund Balance**	\$ 6,199,347		

* 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 - Estimated Actuals
General Fund - Restricted
May 31, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 302,489	\$ 41,901	86%
Federal Revenue	708,378	464,584	34%
Other State Revenue	1,792,048	1,442,244	20%
Other Local Revenue	1,128,481	1,007,264	11%
Total Revenues	\$ 3,931,396	\$ 2,955,993	25%
Expenditures			
Certificated Salaries	\$ 2,193,596	\$ 2,031,539	7%
Classified Salaries	1,821,930	1,552,097	15%
Employee Benefits	824,350	708,590	14%
Books and Supplies	1,274,092	512,735	60%
Services and Other Operating	1,111,269	879,028	21%
Capital Outlay	225,901	210,000	7%
Other Outgo	88,176	88,175	0%
Transfers of Indirect/Direct Support	-	-	-
Total Expenditures	\$ 7,539,314	\$ 5,982,163	21%
Excess (Deficiency) Revenues and Expenditures	\$ (3,607,918)	\$ (3,026,170)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (148,500)	\$ 148,500	
Contributions	\$ 3,756,418	\$ -	
Other Financing Sources and Uses	\$ 3,607,918	\$ 148,500	
Net Increase (Decrease) In Fund Balance	\$ -	\$ (2,877,670)	
Beginning Fund Balance	\$ 461,653		
Ending Fund Balance**	\$ 461,653		

* 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 - Estimated Actuals
General Fund - Combined
May 31, 2007**

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 26,626,576	\$ 25,881,807	3%
Federal Revenue	\$ 713,707	\$ 470,553	34%
Other State Revenue	\$ 4,741,848	\$ 4,154,989	12%
Other Local Revenue	\$ 3,130,190	\$ 3,086,418	1%
Total Revenues	\$ 35,212,321	\$ 33,593,767	5%
Expenditures			
Certificated Salaries	\$ 18,285,898	\$ 16,591,828	9%
Classified Salaries	\$ 4,618,074	\$ 4,067,597	12%
Employee Benefits	\$ 5,140,597	\$ 4,591,192	11%
Books and Supplies	\$ 2,998,818	\$ 1,594,587	47%
Services and Other Operating	\$ 3,458,855	\$ 2,668,662	23%
Capital Outlay	\$ 536,200	\$ 457,938	15%
Other Outgo	\$ 150,909	\$ 134,181	11%
Transfers of Indirect/Direct Support	\$ (22,121)	\$ -	
Total Expenditures	\$ 35,167,230	\$ 30,105,985	14%
Excess (Deficiency) Revenues and Expenditures	\$ 45,091	\$ 3,487,782	
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	\$ (103,409)	\$ 3,636,282	
Beginning Fund Balance	\$ 6,764,409		
Ending Fund Balance**	\$ 6,661,000		

* 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 - Estimated Actuals
Cafeteria Fund
May 31, 2007

	2006-07 Revised Budget	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -		
Federal Revenue	118,620	\$ 54,489	54%
Other State Revenue	4,032	\$ 4,204	-4%
Other Local Revenue	802,001	\$ 593,272	26%
Total Revenues	\$ 924,653	\$ 651,964	29%
Expenditures			
Certificated Salaries	\$ -		
Classified Salaries	77,916	\$ 59,520	24%
Employee Benefits	29,942	\$ 21,879	27%
Books and Supplies	735,382	\$ 570,679	22%
Services and Other Operating	20,503	\$ 21,235	-4%
Capital Outlay	35,838	\$ 35,837	0%
Other Outgo	22,121	\$ -	100%
Transfers of Indirect/Direct Support	-	\$ -	
Total Expenditures	\$ 921,702	\$ 709,151	23%
Excess (Deficiency) Revenues and Expenditures	\$ 2,951	\$ (57,187)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	\$ -	
Contributions	-	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 2,951	\$ (57,187)	
Beginning Fund Balance	\$ 97,745		
Ending Fund Balance**	\$ 100,696		

* 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 - Estimated Actuals
Deferred Maintenance
May 31, 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	9,890	-24%
Total Revenues	\$ 139,711	\$ 155,241	-11%
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)	\$ (1,740)	
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	\$ 146,760	
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 - Estimated Actuals
Special Reserve for other than Capital Outlay
May 31, 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	30,000	43,599	-45%
Total Revenues	\$ 30,000	\$ 43,599	-45%
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	\$ 30,000	\$ 43,599	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 30,000	\$ 43,599	
Beginning Fund Balance	\$ 1,182,579		
Ending Fund Balance**	\$ 1,212,579		

* 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 - Estimated Actuals
Capital Facilities
May 31, 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	144,228	152,669	-6%
Total Revenues	\$ 144,228	\$ 152,669	-6%
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	199,000	190,000	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 201,342	\$ 190,450	5%
Excess (Deficiency) Revenues and Expenditures	\$ (57,114)	\$ (37,781)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (57,114)	\$ (37,781)	
Beginning Fund Balance	\$ 62,295		
Ending Fund Balance**	\$ 5,181		

* 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 - Estimated Actuals
Special Reserve Fund for Capital Outlay Projects
May 31, 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	50,000	56,671	-13%
Total Revenues	\$ 50,000	\$ 56,671	-13%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	1,577,500	1,577,500	0%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 1,577,500	\$ 1,577,500	0%
Excess (Deficiency) Revenues and Expenditures	\$ (1,527,500)	\$ (1,520,829)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (1,527,500)	\$ (1,520,829)	
Beginning Fund Balance	\$ 1,537,250		
Ending Fund Balance**	\$ 9,750		

* 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 - Estimated Actuals
Capital Project Fund for Blended Component Units
(CFD 95-1 and CFD 99-1)
May 31, 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	2,748,264	2,548,803	7%
Total Revenues	\$ 2,748,264	\$ 2,548,803	7%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	351,665	262,558	25%
Capital Outlay	4,358,827	3,934,059	10%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 4,710,492	\$ 4,196,617	11%
Excess (Deficiency) Revenues and Expenditures	\$ (1,962,228)	\$ (1,647,814)	
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	\$ (3,528,793)	\$ (3,214,379)	
Beginning Fund Balance	\$ 8,574,276		
Ending Fund Balance**	\$ 5,045,483		

* 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 - Estimated Actuals
Debt Service Fund for Blended Component Units (CFD)
May 31, 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 - Estimated Actuals
Other Enterprise Fund - Childcare
May 31, 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	2,426,337	2,459,182	-1%
Total Revenues	\$ 2,426,337	\$ 2,459,182	-1%
Expenditures			
Certificated Salaries	\$ 61,019	\$ 55,934	8%
Classified Salaries	1,566,658	1,462,372	7%
Employee Benefits	313,537	280,302	11%
Books and Supplies	213,595	176,854	17%
Services and Other Operating	161,505	54,400	66%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 2,316,314	\$ 2,029,863	12%
Excess (Deficiency) Revenues and Expenditures	\$ 110,023	\$ 429,319	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 110,023	\$ 429,319	
Beginning Fund Balance	\$ 766,653		
Ending Fund Balance**	\$ 876,676		

* 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 - Estimated Actuals
Foundation Trust Fund
May 31, 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	1,541	-10%
Total Revenues	\$ 1,400	\$ 1,541	-10%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	1,141	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ 1,141	
Excess (Deficiency) Revenues and Expenditures	\$ 1,400	\$ 401	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 1,400	\$ 401	
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