

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
Del Mar Hills School – Multipurpose Room
14085 Mango Drive
Del Mar, CA 92014**

**MEETING OF THE LEGISLATIVE BODY OF CFD NO. 99-1
5:50 P.M.
(Or Immediately Following Adjournment of the Meeting of The
Legislative Body of the CFD 95-1, which Commences at 5:45 P.M.)**

**OFFICIAL AGENDA
July 25, 2007**

Written notice is hereby given in accordance with Education Code Section 35144, Government Code 54956, and other applicable law that the following Meeting of the Legislative Body of CFD No. 99-1 will be held on Wednesday July 25, 2007 following the Meeting of the Legislative Body of CFD No. 95-1 at the Del Mar Hills School Multi-use Building 14085 Mango Drive, Del Mar, CA 92014. Meeting beginning at 5:50 P.M.

PLEASE NOTE: Any member of the public who wishes to address the board on an item on the agenda or on another topic which lies within the governing board's jurisdiction may do so, but must present a written request on the form provided, before the meeting is called to order. A member of the public who wishes to address the Board on such item is limited to three minutes unless such time limit is waived by a majority vote of the Board. The total amount of time to be allowed on any item is twenty minutes, unless the time limit is waived by a majority vote of the Board.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, 3) refer the matter to the next agenda.

In compliance with the Americans with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's governing board, please contact the office of the District Superintendent at (858) 523-6198. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

*Meeting of the Legislative Body of CFD 99-1
July 25, 2007*

BUSINESS TO BE TRANSACTED WILL BE LIMITED TO THE FOLLOWING:

1. CALL TO ORDER *time:* _____

2. Approval of Agenda _____ *motion* _____ *second*

3. Approval of Meeting Minutes

April 25, 2007

_____ *motion* _____ *second*

4. Approval of Consent Items

Agenda items preceded by an asterisk () compose the Consent Agenda, and unless removed at the request of a Board Member, will be approved by the Board as a group.*

_____ *motion* _____ *second*

Consent Items:

- *4.1 Board Approval of Purchase Orders and Commercial Warrants

5. Approval of Non-Consent Items
 - 5.2 Board Approval of Resolution No. 99-26, RESOLUTION OF THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 99-1 DETERMINING ADJUSTMENTS IN SPECIAL TAX RATES FOR SUCH COMMUNITY FACILITIES DISTRICT FOR FISCAL YEAR 2007-2008

 - 5.3 Board Approval of Resolution No. 99-27, RESOLUTION OF THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 99-1 ESTABLISHING A BUDGET FOR FISCAL YEAR 2007-2008, DIRECTING THE LEVY OF THE SPECIAL TAX AND TAKING RELATED ACTIONS_____ *motion* _____ *second*

6. Communications from the Public

This section of the agenda is provided for the public to address any item which lies within the Governing Board's jurisdiction that is not on the agenda.

7. Adjournment of Meeting _____ motion _____ second

time: _____

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
Del Mar Hills School – MPR
14085 Mango Drive
Del Mar, CA 92014**

**MEETING MINUTES OF THE LEGISLATIVE BODY OF CFD NO. 99-1
April 25, 2007**

Board Members Present: Linda Crawford, Annette Easton, Janet Lamborghini
Steven McDowell, Katherine White

Members Absent: None

Staff: Thomas F. Bishop, Superintendent
Rodger Smith, Director of Facility Planning & Human Resource

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

1. **Call To Order**
 - 1.0 President, *Easton*, called the meeting to order at 6:15 P.M.

2. **Approval of Agenda**
 - 1.1 On motion by Member *Lamborghini*, seconded by Member *Crawford*, and carried unanimously, the Board approved the agenda as shown.

3. **Approval of Minutes**
March 21, 2007
 - 1.2 On motion by Member *Lamborghini*, seconded by Member *White*, and carried unanimously, the Board approved the minutes as shown.

On motion by Member *McDowell*, seconded by Member *Crawford*, and carried unanimously, the meeting of the Legislative Body of CFD NO. 99-1 of April 25, 2007 was adjourned at 6:16 P.M.

Janet Lamborghini, Clerk of the Board of Trustees

Date

Thomas F. Bishop, Secretary

Date

July 16, 2007

To: Board Members
From: Rodger Smith
Through: Tom Bishop
Subject: Board Ratification of CFD No. 99-1 Purchase Orders and
Commercial Warrant Payments.

Ratification of purchase orders and commercial warrants are in order at this time. It is recommended that the Board of Trustees ratify the purchase orders in the amount of \$55,195.55 and commercial warrants in the amount of \$47,405.00.

The purchase orders and commercial warrants are for keying and sewer line construction at Sycamore Ridge School and a reimbursement to the general fund for administrative salaries.

FISCAL IMPACT: Supported by CFD 99-1

RECOMMENDATION: Board Approval to Ratify the CFD 99-1 Purchase Orders in the Amount of \$55,195.55 and Commercial Warrants in the Amount of \$47,405.00.

*4.1

**Communities Facilities District 99-1
Purchase Orders**

P/O Number	Date Issued	Vendor Name	Description	Amount
70027	06/11/07	Kelley Brothers of AZ, Inc	Keying at Sycamore Ridge	\$ 6,900.00
70030	06/11/07	Arenson Office Furniture	F & E Sycamore Ridge	890.55
70031	06/14/07	Sherwood Mechanical, Inc.	Sewer Line Construction	6,999.00
70032	06/15/07	Del Mar Union School District	Reimb for Administrative Salaries	40,406.00
Total Purchase Orders				\$ 55,195.55

**Community Facilities District 99-1
Commercial Warrants**

Date	Warrant Number	Vendor Name	Description	Amount
06/18/07	337188	Del Mar Union School District	Reimb for Administrative Salaries	\$ 40,406.00
06/26/07	342677	Sherwood Mechanical	Sycamore-Sewer Line Const	6,999.00
			Total	\$ 47,405.00

July 17, 2007

To: Board Members

From: Rodger Smith

Through: Tom Bishop

Subject: Board Consideration of Resolution No. CFD 99-26, Resolution of the Board of Trustees of the Del Mar Union School District, Acting as the Legislative Body of the Community Facilities District No. 99-1 Detereming Adjustments in Special Tax Rates for Such Community Facilities District for Fiscal Year 2007-2008.

The Board of Trustees is authorized each year, by resolution, to determine the specific Special Tax rates and amounts to be levied for the next fiscal year. The Special Tax rate to be levied shall not exceed the maximum tax rates as set forth in the Rate and Method of Apportionment, but it may be levied at a lower rate. Based upon the Rate and Method of Apportionment, the Special Taxes collected in Community Facilities District 99-1 are to be adjusted for inflation using the Lee Marshall & Swift Class D Wood Frame Western Index for twelve (12) months ending November 30th of the prior calendar year or zero percent (0.00%).

The change in the Marshall & Swift Class D Wood Frame Western Index, measured from December 2005 to November 2006, was 8.31%. Therefore, the Annual Special Tax and the Prepayment Special Tax have been increased by applying an 8.31% factor to these Special Tax rates.

Attachment "A" to Resolution No. CFD 99-26 lists the Special Tax Rates for fiscal year 2007-2008.

RECOMMENDATION: The Superintendent Recommends that the Board of Trustees Approve Resolution No. CFD 99-26, Resolution of the Board of Trustees of the Del Mar Union School District, Acting as the Legislative Body of the Community Facilities District No. 99-1 Determining Adjustments in Special Tax Rates for Such Community Facilities District for Fiscal Year 2007-2008.

4.2

RESOLUTION NO. CFD 99-26

RESOLUTION OF THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 99-1 DETERMINING ADJUSTMENTS IN SPECIAL TAX RATES FOR SUCH COMMUNITY FACILITIES DISTRICT FOR FISCAL YEAR 2007-2008

WHEREAS, the Del Mar Union School District ("School District") has previously formed Community Facilities District No. 99-1 of the Del Mar Union School District ("CFD No 99-1") pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended ("Act"); and

WHEREAS, on behalf of CFD No. 99-1, a Rate and Method of Apportionment of Special Tax ("Rate and Method") was adopted and has been approved for CFD No. 99-1; and

WHEREAS, pursuant to the Rate and Method, the Maximum Annual Special Taxes for Developed Property is to be annually adjusted by applying the specified index for the appropriate fiscal year; and

WHEREAS, the School District has been provided with information from its special tax consultant relative to the adjustment in the aforementioned tax rates of CFD No. 99-1 for fiscal year 2007-2008; and

WHEREAS, the Board desires to determine the adjustments to the Maximum Annual Special Tax for Developed Property for CFD No. 99-1 for fiscal year 2007-2008 as required by the Rate and Method.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 99-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The adjustment to the Rate and Method of CFD 99-1, as set forth in Attachment "A", incorporated herein and made a part hereof by this references, are hereby determined to be correct and are hereby adopted for CFD No. 99-1 for fiscal year 2007-2008.

Section 2. The adjustment specified in this Resolution shall be effective as of August 1, 2007.

Section 3. School District staff and consultants are hereby directed and authorized to take all necessary and appropriate actions to carry out the directives of this Resolution and provide such information to interested parties in regard to the Rate and Method.

ADOPTED, SIGNED AND APPROVED this 25th day of July, 2007.

DEL MAR UNION SCHOOL DISTRICT
ACTING AS THE LEGISLATIVE BODY
OF COMMUNITY FACILITIES DISTRICT NO. 99-1

By _____
President of the Board of Trustees of the
Del Mar Union School District

By _____
Clerk of the Board of Trustees of the
Del Mar Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Linda Crawford, Clerk of the Board of Trustees of the Del Mar Union School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District, acting as the Legislative Body of Community Facilities District No. 99-1, at a meeting of said Board held on the 25th day of July, 2007, at which a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Clerk, Board of Trustees of the
Del Mar Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Janet Lamborghini, Clerk of the Board of Trustees of the Del Mar Union School District, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. CFD 99-1 of the Board of Trustees of the Del Mar Union School District adopted July 25th, 2007, that the same has not been amended or repealed and is fully effective as of this date.

Dated: July 25, 2007

By _____
Clerk, Board of Trustees of the
Del Mar Union School District

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	120	1	00	\$1,508.54
305	120	2	00	\$1,508.54
305	120	3	00	\$1,413.88
305	120	4	00	\$1,413.88
305	120	5	00	\$1,413.88
305	120	6	00	\$1,413.88
305	120	7	00	\$1,508.54
305	120	8	00	\$1,413.88
305	120	9	00	\$1,508.54
305	120	10	00	\$1,508.54
305	120	11	00	\$1,508.54
305	120	12	00	\$1,508.54
305	120	13	00	\$1,508.54
305	120	14	00	\$1,508.54
305	120	15	00	\$1,413.88
305	120	16	00	\$1,413.88
305	120	17	00	\$1,413.88
305	120	18	00	\$1,413.88
305	120	19	00	\$1,413.88
305	120	20	00	\$1,413.88
305	120	21	00	\$1,413.88
305	120	22	00	\$1,413.88
305	120	23	00	\$1,508.54
305	120	24	00	\$1,508.54
305	120	25	00	\$1,508.54
305	120	26	00	\$1,413.88
305	120	27	00	\$1,413.88
305	120	28	00	\$1,413.88
305	120	29	00	\$1,413.88
305	120	30	00	\$1,413.88
305	120	31	00	\$1,413.88
305	120	32	00	\$1,413.88
305	120	33	00	\$1,413.88
305	120	34	00	\$1,413.88
305	120	35	00	\$1,413.88
305	120	36	00	\$1,413.88
305	120	37	00	\$1,413.88
305	120	38	00	\$1,413.88
305	120	39	00	\$1,413.88
305	120	40	00	\$0.00
305	120	41	00	\$0.00

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	120	42	00	\$0.00
305	120	43	00	\$0.00
305	120	44	00	\$0.00
305	120	45	00	\$0.00
305	120	46	00	\$0.00
305	120	47	00	\$0.00
305	120	48	00	\$0.00
305	120	49	00	\$0.00
305	120	50	00	\$0.00
305	120	51	00	\$0.00
305	120	52	00	\$0.00
305	120	53	00	\$0.00
305	121	1	00	\$1,449.60
305	121	2	00	\$1,449.60
305	121	3	00	\$1,449.60
305	121	4	00	\$1,449.60
305	121	5	00	\$1,508.54
305	121	6	00	\$1,508.54
305	121	7	00	\$1,413.88
305	121	8	00	\$1,413.88
305	121	9	00	\$1,413.88
305	121	10	00	\$1,413.88
305	121	11	00	\$1,413.88
305	121	12	00	\$1,413.88
305	121	13	00	\$1,508.54
305	121	14	00	\$1,508.54
305	121	15	00	\$1,508.54
305	121	16	00	\$1,413.88
305	121	17	00	\$1,413.88
305	121	18	00	\$1,413.88
305	121	19	00	\$1,413.88
305	121	20	00	\$1,413.88
305	121	21	00	\$1,413.88
305	121	22	00	\$1,413.88
305	121	23	00	\$1,413.88
305	121	24	00	\$1,413.88
305	121	25	00	\$1,413.88
305	121	26	00	\$1,413.88
305	121	27	00	\$1,413.88
305	121	28	00	\$1,413.88
305	121	29	00	\$1,449.60

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	121	30	00	\$1,449.60
305	121	31	00	\$1,449.60
305	121	32	00	\$1,449.60
305	121	33	00	\$1,449.60
305	121	34	00	\$1,449.60
305	121	35	00	\$1,449.60
305	121	36	00	\$0.00
305	121	37	00	\$0.00
305	121	38	00	\$0.00
305	121	39	00	\$0.00
305	121	40	00	\$0.00
305	121	41	00	\$0.00
305	121	42	00	\$0.00
305	121	43	00	\$0.00
305	121	44	00	\$0.00
305	121	45	00	\$0.00
305	121	46	00	\$0.00
305	121	47	00	\$0.00
305	121	48	00	\$0.00
305	122	1	00	\$1,413.88
305	122	2	00	\$1,413.88
305	122	3	00	\$1,413.88
305	122	4	00	\$1,413.88
305	122	5	00	\$1,413.88
305	122	6	00	\$1,413.88
305	122	7	00	\$1,413.88
305	122	8	00	\$1,413.88
305	122	9	00	\$0.00
305	122	10	00	\$0.00
305	122	11	00	\$0.00
305	122	12	00	\$0.00
305	122	13	00	\$0.00
305	122	14	00	\$0.00
305	122	15	00	\$0.00
305	122	16	00	\$0.00
305	122	17	00	\$0.00
305	130	1	00	\$1,508.54
305	130	2	00	\$1,508.54
305	130	3	00	\$1,508.54
305	130	4	00	\$1,508.54
305	130	5	00	\$1,508.54

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	130	6	00	\$1,508.54
305	130	7	00	\$1,508.54
305	130	8	00	\$1,508.54
305	130	9	00	\$1,508.54
305	130	10	00	\$1,508.54
305	130	11	00	\$1,508.54
305	130	12	00	\$1,508.54
305	130	13	00	\$1,508.54
305	130	14	00	\$1,508.54
305	130	15	00	\$1,508.54
305	130	16	00	\$1,508.54
305	130	17	00	\$1,508.54
305	130	18	00	\$1,508.54
305	130	19	00	\$1,508.54
305	130	20	00	\$1,508.54
305	130	21	00	\$1,508.54
305	130	22	00	\$1,508.54
305	130	23	00	\$1,508.54
305	130	24	00	\$1,508.54
305	130	25	00	\$1,508.54
305	130	26	00	\$1,508.54
305	130	27	00	\$1,508.54
305	130	28	00	\$1,508.54
305	130	29	00	\$1,508.54
305	130	30	00	\$1,508.54
305	130	31	00	\$1,508.54
305	130	32	00	\$1,508.54
305	130	33	00	\$1,508.54
305	130	34	00	\$1,508.54
305	130	35	00	\$1,508.54
305	130	36	00	\$1,508.54
305	130	37	00	\$1,508.54
305	130	38	00	\$1,508.54
305	130	39	00	\$1,508.54
305	130	40	00	\$1,508.54
305	130	41	00	\$1,508.54
305	130	42	00	\$1,508.54
305	130	43	00	\$1,508.54
305	130	44	00	\$1,508.54
305	130	45	00	\$1,508.54
305	130	46	00	\$1,508.54

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	130	47	00	\$1,508.54
305	130	48	00	\$1,508.54
305	130	49	00	\$1,508.54
305	130	50	00	\$1,508.54
305	130	51	00	\$1,508.54
305	130	52	00	\$1,508.54
305	130	53	00	\$1,508.54
305	130	54	00	\$1,508.54
305	130	55	00	\$1,508.54
305	130	56	00	\$1,508.54
305	130	57	00	\$1,508.54
305	130	58	00	\$1,508.54
305	131	1	00	\$1,508.54
305	131	2	00	\$1,508.54
305	131	3	00	\$1,508.54
305	131	4	00	\$1,508.54
305	131	5	00	\$1,508.54
305	131	6	00	\$1,508.54
305	131	7	00	\$1,508.54
305	131	8	00	\$1,634.20
305	131	9	00	\$1,634.20
305	131	10	00	\$1,634.20
305	131	11	00	\$1,634.20
305	131	12	00	\$1,634.20
305	131	13	00	\$1,634.20
305	131	14	00	\$1,508.54
305	131	15	00	\$1,508.54
305	131	16	00	\$1,508.54
305	131	17	00	\$1,508.54
305	131	18	00	\$1,508.54
305	131	19	00	\$1,508.54
305	131	20	00	\$1,508.54
305	131	21	00	\$1,508.54
305	131	22	00	\$1,508.54
305	131	23	00	\$1,508.54
305	131	24	00	\$1,508.54
305	131	25	00	\$1,508.54
305	131	26	00	\$1,508.54
305	131	27	00	\$1,508.54
305	131	28	00	\$1,508.54
305	131	29	00	\$1,508.54

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	131	30	00	\$1,508.54
305	131	31	00	\$1,508.54
305	131	32	00	\$1,508.54
305	131	33	00	\$1,508.54
305	131	34	00	\$1,508.54
305	131	35	00	\$1,508.54
305	131	36	00	\$1,508.54
305	131	37	00	\$1,508.54
305	131	38	00	\$1,508.54
305	131	39	00	\$1,508.54
305	131	40	00	\$1,508.54
305	131	41	00	\$1,449.60
305	131	42	00	\$1,449.60
305	131	43	00	\$1,449.60
305	131	44	00	\$1,449.60
305	131	45	00	\$1,449.60
305	131	46	00	\$1,449.60
305	131	47	00	\$1,449.60
305	131	48	00	\$0.00
305	132	1	00	\$1,690.92
305	132	2	00	\$1,690.92
305	132	3	00	\$1,690.92
305	132	4	00	\$1,690.92
305	132	5	00	\$1,690.92
305	132	6	00	\$1,690.92
305	132	7	00	\$1,690.92
305	132	8	00	\$1,690.92
305	132	9	00	\$1,690.92
305	132	10	00	\$1,690.92
305	132	11	00	\$1,690.92
305	132	12	00	\$1,690.92
305	132	13	00	\$1,690.92
305	132	14	00	\$0.00
305	132	15	00	\$0.00
305	132	16	00	\$0.00
305	132	17	00	\$0.00
305	132	18	00	\$0.00
305	132	19	00	\$0.00
305	132	20	00	\$0.00
305	132	21	00	\$0.00
305	132	22	00	\$0.00

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	132	23	00	\$0.00
305	132	24	00	\$0.00
305	132	25	00	\$0.00
305	132	26	00	\$1,634.20
305	132	27	00	\$1,634.20
305	132	28	00	\$1,634.20
305	132	29	00	\$1,449.60
305	132	30	00	\$1,449.60
305	132	31	00	\$1,449.60
305	132	32	00	\$0.00
305	132	33	00	\$1,690.92
305	132	34	00	\$1,690.92
305	132	35	00	\$1,690.92
305	132	36	00	\$1,690.92
305	132	37	00	\$1,690.92
305	132	38	00	\$1,690.92
305	132	39	00	\$1,690.92
305	132	40	00	\$1,690.92
305	132	41	00	\$1,690.92
305	132	42	00	\$1,690.92
305	132	43	00	\$1,690.92
305	132	44	00	\$0.00
305	140	1	00	\$1,508.54
305	140	2	00	\$1,508.54
305	140	3	00	\$1,508.54
305	140	4	00	\$1,508.54
305	140	5	00	\$1,508.54
305	140	6	00	\$1,508.54
305	140	7	00	\$1,508.54
305	140	8	00	\$1,449.60
305	140	9	00	\$1,449.60
305	140	10	00	\$1,508.54
305	140	11	00	\$1,508.54
305	140	12	00	\$1,508.54
305	140	13	00	\$1,508.54
305	140	14	00	\$1,508.54
305	140	15	00	\$1,508.54
305	140	16	00	\$1,508.54
305	140	17	00	\$1,508.54
305	140	18	00	\$1,508.54
305	140	19	00	\$1,449.60

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	140	20	00	\$1,449.60
305	140	21	00	\$1,449.60
305	140	22	00	\$1,449.60
305	140	23	00	\$1,449.60
305	140	24	00	\$1,449.60
305	140	25	00	\$1,449.60
305	140	26	00	\$1,449.60
305	140	27	00	\$1,449.60
305	140	28	00	\$1,449.60
305	140	29	00	\$1,508.54
305	140	30	00	\$1,508.54
305	140	31	00	\$1,508.54
305	140	32	00	\$1,508.54
305	140	33	00	\$1,508.54
305	140	34	00	\$1,508.54
305	140	35	00	\$1,508.54
305	140	36	00	\$1,508.54
305	140	37	00	\$1,508.54
305	140	38	00	\$1,508.54
305	140	39	00	\$1,508.54
305	140	40	00	\$0.00
305	140	41	00	\$0.00
305	140	42	00	\$0.00
305	140	43	00	\$0.00
305	140	44	00	\$0.00
305	141	1	00	\$1,508.54
305	141	2	00	\$1,508.54
305	141	3	00	\$1,508.54
305	141	4	00	\$1,508.54
305	141	5	00	\$1,508.54
305	141	6	00	\$1,508.54
305	141	7	00	\$1,508.54
305	141	8	00	\$1,508.54
305	141	9	00	\$1,508.54
305	141	10	00	\$1,508.54
305	141	11	00	\$1,508.54
305	141	12	00	\$1,508.54
305	141	13	00	\$1,508.54
305	141	14	00	\$1,508.54
305	141	15	00	\$1,508.54
305	141	16	00	\$1,508.54

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	141	17	00	\$1,508.54
305	141	18	00	\$1,508.54
305	141	19	00	\$1,508.54
305	141	20	00	\$1,508.54
305	141	21	00	\$1,508.54
305	141	22	00	\$1,508.54
305	141	23	00	\$1,508.54
305	141	24	00	\$0.00
305	141	25	00	\$0.00
305	141	26	00	\$0.00
305	141	27	00	\$0.00
305	141	28	00	\$0.00
305	141	29	00	\$0.00
305	141	30	00	\$0.00
305	141	31	00	\$0.00
305	141	32	00	\$0.00
305	141	33	00	\$0.00
305	141	34	00	\$0.00
305	150	1	00	\$1,508.54
305	150	2	00	\$1,508.54
305	150	3	00	\$1,508.54
305	150	4	00	\$1,508.54
305	150	5	00	\$1,634.20
305	150	6	00	\$1,634.20
305	150	7	00	\$1,634.20
305	150	8	00	\$1,634.20
305	150	9	00	\$1,634.20
305	150	10	00	\$1,634.20
305	150	11	00	\$1,634.20
305	150	12	00	\$1,634.20
305	150	13	00	\$1,634.20
305	150	14	00	\$1,634.20
305	150	15	00	\$1,634.20
305	150	16	00	\$1,634.20
305	150	17	00	\$1,634.20
305	150	18	00	\$1,634.20
305	150	19	00	\$1,634.20
305	150	20	00	\$1,634.20
305	150	21	00	\$1,634.20
305	151	1	00	\$1,634.20
305	151	2	00	\$1,634.20

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	151	3	00	\$1,634.20
305	151	4	00	\$1,634.20
305	151	5	00	\$1,634.20
305	151	6	00	\$1,634.20
305	151	7	00	\$1,634.20
305	151	8	00	\$1,634.20
305	151	9	00	\$1,634.20
305	151	10	00	\$1,634.20
305	151	11	00	\$1,634.20
305	151	12	00	\$1,634.20
305	151	13	00	\$1,634.20
305	151	14	00	\$1,634.20
305	151	15	00	\$1,690.92
305	151	16	00	\$1,690.92
305	151	17	00	\$1,690.92
305	151	18	00	\$1,690.92
305	151	19	00	\$1,634.20
305	151	20	00	\$1,634.20
305	151	21	00	\$1,634.20
305	151	22	00	\$1,690.92
305	151	23	00	\$1,690.92
305	152	1	00	\$1,690.92
305	152	2	00	\$1,690.92
305	152	3	00	\$1,690.92
305	152	4	00	\$1,690.92
305	152	5	00	\$1,690.92
305	152	6	00	\$1,690.92
305	152	7	00	\$1,690.92
305	152	8	00	\$1,690.92
305	152	9	00	\$1,690.92
305	152	10	00	\$1,690.92
305	152	11	00	\$1,690.92
305	152	12	00	\$1,690.92
305	152	13	00	\$1,690.92
305	152	14	00	\$1,690.92
305	152	15	00	\$1,690.92
305	152	16	00	\$1,634.20
305	152	17	00	\$1,634.20
305	152	18	00	\$1,634.20
305	152	19	00	\$1,634.20
305	151	24	00	\$1,634.20

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	151	25	00	\$1,634.20
305	151	26	00	\$1,634.20
305	151	27	00	\$1,634.20
305	151	28	00	\$1,634.20
305	151	29	00	\$1,634.20
305	151	30	00	\$1,634.20
305	151	31	00	\$1,634.20
305	151	32	00	\$1,634.20
305	151	33	00	\$1,634.20
305	151	34	00	\$1,634.20
305	151	35	00	\$1,634.20
305	151	36	00	\$1,634.20
305	151	37	00	\$1,634.20
305	151	38	00	\$1,634.20
305	151	39	00	\$1,634.20
305	151	40	00	\$1,508.54
305	151	41	00	\$1,508.54
305	151	42	00	\$1,508.54
305	151	43	00	\$1,508.54
305	151	44	00	\$1,508.54
305	151	45	00	\$1,508.54
305	151	46	00	\$1,634.20
305	151	47	00	\$1,634.20
305	151	48	00	\$1,634.20
305	151	49	00	\$1,634.20
305	151	50	00	\$1,634.20
305	151	51	00	\$1,634.20
305	151	52	00	\$1,634.20
305	151	53	00	\$1,634.20
305	151	54	00	\$1,634.20
305	151	55	00	\$1,634.20
305	151	56	00	\$1,634.20
305	151	57	00	\$1,634.20
305	152	20	00	\$1,634.20
305	152	21	00	\$1,634.20
305	152	22	00	\$1,634.20
305	152	23	00	\$1,634.20
305	152	24	00	\$1,634.20
305	152	25	00	\$1,690.92
305	152	26	00	\$1,690.92
305	152	27	00	\$1,690.92

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	151	58	00	\$1,690.92
305	151	59	00	\$1,690.92
305	151	60	00	\$1,634.20
305	151	61	00	\$1,634.20
305	151	62	00	\$1,634.20
305	151	63	00	\$1,634.20
305	151	64	00	\$1,634.20
305	151	65	00	\$1,690.92
305	151	66	00	\$1,690.92
305	151	67	00	\$1,690.92
305	151	68	00	\$1,690.92
305	151	69	00	\$1,634.20
305	151	70	00	\$1,634.20
305	151	71	00	\$1,634.20
305	150	22	00	\$0.00
305	150	23	00	\$0.00
305	150	24	00	\$0.00
305	152	28	00	\$0.00
305	152	29	00	\$0.00
305	190	1	00	\$0.00
305	190	11	01	\$523.04
305	190	11	02	\$523.04
305	190	11	03	\$523.04
305	190	11	04	\$523.04
305	190	11	05	\$523.04
305	190	11	06	\$523.04
305	190	11	07	\$523.04
305	190	11	08	\$523.04
305	190	11	09	\$523.04
305	190	11	10	\$523.04
305	190	11	11	\$523.04
305	190	11	12	\$523.04
305	190	11	13	\$523.04
305	190	11	14	\$523.04
305	190	12	01	\$523.04
305	190	12	02	\$523.04
305	190	12	03	\$523.04
305	190	12	04	\$523.04
305	190	12	05	\$523.04
305	190	12	06	\$523.04
305	190	12	07	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	12	08	\$523.04
305	190	12	09	\$523.04
305	190	12	10	\$523.04
305	190	12	11	\$523.04
305	190	12	12	\$523.04
305	190	12	13	\$523.04
305	190	12	14	\$523.04
305	190	12	15	\$523.04
305	190	12	16	\$523.04
305	190	12	17	\$523.04
305	190	12	18	\$523.04
305	190	12	19	\$523.04
305	190	12	20	\$523.04
305	190	12	21	\$523.04
305	190	12	22	\$523.04
305	190	12	23	\$523.04
305	190	12	24	\$523.04
305	190	12	25	\$523.04
305	190	12	26	\$523.04
305	190	12	27	\$523.04
305	190	12	28	\$523.04
305	190	12	29	\$523.04
305	190	12	30	\$523.04
305	190	12	31	\$523.04
305	190	12	32	\$523.04
305	190	12	33	\$523.04
305	190	13	01	\$523.04
305	190	13	02	\$523.04
305	190	13	03	\$523.04
305	190	13	04	\$523.04
305	190	13	05	\$523.04
305	190	13	06	\$523.04
305	190	13	07	\$523.04
305	190	13	08	\$523.04
305	190	13	09	\$523.04
305	190	13	10	\$523.04
305	190	13	11	\$523.04
305	190	13	12	\$523.04
305	190	13	13	\$523.04
305	190	13	14	\$523.04
305	190	13	15	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	13	16	\$523.04
305	190	13	17	\$523.04
305	190	13	18	\$523.04
305	190	13	19	\$523.04
305	190	13	20	\$523.04
305	190	13	21	\$523.04
305	190	13	22	\$523.04
305	190	13	23	\$523.04
305	190	13	24	\$523.04
305	190	13	25	\$523.04
305	190	13	26	\$523.04
305	190	13	27	\$523.04
305	190	13	28	\$523.04
305	190	13	29	\$523.04
305	190	13	30	\$523.04
305	190	13	31	\$523.04
305	190	13	32	\$523.04
305	190	13	33	\$523.04
305	190	14	01	\$523.04
305	190	14	02	\$523.04
305	190	14	03	\$523.04
305	190	14	04	\$523.04
305	190	14	05	\$523.04
305	190	14	06	\$523.04
305	190	14	07	\$523.04
305	190	14	08	\$523.04
305	190	14	09	\$523.04
305	190	14	10	\$523.04
305	190	14	11	\$523.04
305	190	14	12	\$523.04
305	190	14	13	\$523.04
305	190	14	14	\$523.04
305	190	14	15	\$523.04
305	190	14	16	\$523.04
305	190	14	17	\$523.04
305	190	14	18	\$523.04
305	190	14	19	\$523.04
305	190	14	20	\$523.04
305	190	14	21	\$523.04
305	190	14	22	\$523.04
305	190	14	23	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	14	24	\$523.04
305	190	14	25	\$523.04
305	190	14	26	\$523.04
305	190	14	27	\$523.04
305	190	14	28	\$523.04
305	190	14	29	\$523.04
305	190	14	30	\$523.04
305	190	14	31	\$523.04
305	190	14	32	\$523.04
305	190	14	33	\$523.04
305	190	11	15	\$523.04
305	190	11	16	\$523.04
305	190	11	17	\$523.04
305	190	11	18	\$523.04
305	190	11	19	\$523.04
305	190	11	20	\$523.04
305	190	11	21	\$523.04
305	190	11	22	\$523.04
305	190	11	23	\$523.04
305	190	11	24	\$523.04
305	190	15	01	\$523.04
305	190	15	02	\$523.04
305	190	15	03	\$523.04
305	190	15	04	\$523.04
305	190	15	05	\$523.04
305	190	15	06	\$523.04
305	190	15	07	\$523.04
305	190	15	08	\$523.04
305	190	15	09	\$523.04
305	190	14	34	\$523.04
305	190	14	35	\$523.04
305	190	14	36	\$523.04
305	190	14	37	\$523.04
305	190	14	38	\$523.04
305	190	14	39	\$523.04
305	190	14	40	\$523.04
305	190	14	41	\$523.04
305	190	14	42	\$523.04
305	190	14	43	\$523.04
305	190	14	44	\$523.04
305	190	14	45	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	11	25	\$523.04
305	190	11	26	\$523.04
305	190	11	27	\$523.04
305	190	11	28	\$523.04
305	190	11	29	\$523.04
305	190	11	30	\$523.04
305	190	11	31	\$523.04
305	190	11	32	\$523.04
305	190	11	33	\$523.04
305	190	11	34	\$523.04
305	190	12	34	\$523.04
305	190	12	35	\$523.04
305	190	12	36	\$523.04
305	190	12	37	\$523.04
305	190	12	38	\$523.04
305	190	12	39	\$523.04
305	190	12	40	\$523.04
305	190	12	41	\$523.04
305	190	12	42	\$523.04
305	190	12	43	\$523.04
305	190	11	35	\$523.04
305	190	11	36	\$523.04
305	190	11	37	\$523.04
305	190	11	38	\$523.04
305	190	11	39	\$523.04
305	190	11	40	\$523.04
305	190	11	41	\$523.04
305	190	11	42	\$523.04
305	190	11	43	\$523.04
305	190	11	44	\$523.04
305	190	11	45	\$523.04
305	190	11	46	\$523.04
305	190	12	44	\$523.04
305	190	12	45	\$523.04
305	190	12	46	\$523.04
305	190	12	47	\$523.04
305	190	12	48	\$523.04
305	190	12	49	\$523.04
305	190	12	50	\$523.04
305	190	12	51	\$523.04
305	190	12	52	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	12	53	\$523.04
305	190	11	47	\$523.04
305	190	11	48	\$523.04
305	190	11	49	\$523.04
305	190	11	50	\$523.04
305	190	11	51	\$523.04
305	190	11	52	\$523.04
305	190	15	10	\$523.04
305	190	15	11	\$523.04
305	190	15	12	\$523.04
305	190	15	13	\$523.04
305	190	15	14	\$523.04
305	190	15	15	\$523.04
305	190	15	16	\$523.04
305	190	15	17	\$523.04
305	190	15	18	\$523.04
305	190	15	19	\$523.04
305	190	15	20	\$523.04
305	190	15	21	\$523.04
305	190	13	34	\$523.04
305	190	13	35	\$523.04
305	190	13	36	\$523.04
305	190	13	37	\$523.04
305	190	13	38	\$523.04
305	190	13	39	\$523.04
305	190	13	40	\$523.04
305	190	13	41	\$523.04
305	190	13	42	\$523.04
305	190	13	43	\$523.04
305	190	13	44	\$523.04
305	190	14	46	\$523.04
305	190	14	47	\$523.04
305	190	14	48	\$523.04
305	190	14	49	\$523.04
305	190	14	50	\$523.04
305	190	13	45	\$523.04
305	190	13	46	\$523.04
305	190	13	47	\$523.04
305	190	13	48	\$523.04
305	190	13	49	\$523.04
305	190	14	51	\$523.04

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	190	14	52	\$523.04
305	190	14	53	\$523.04
305	190	14	54	\$523.04
305	190	14	55	\$523.04
305	121	49	00	\$1,690.92
305	121	50	00	\$1,690.92
305	121	51	00	\$1,690.92
305	121	52	00	\$1,690.92
305	121	53	00	\$1,690.92
305	121	54	00	\$1,690.92
305	121	55	00	\$1,690.92
305	121	56	00	\$1,690.92
305	121	57	00	\$1,690.92
305	120	54	00	\$1,690.92
305	120	55	00	\$1,690.92
305	120	56	00	\$1,690.92
305	120	57	00	\$1,690.92
305	120	58	00	\$1,690.92
305	120	59	00	\$1,690.92
305	120	60	00	\$1,690.92
305	120	61	00	\$1,690.92
305	120	62	00	\$1,690.92
305	121	58	00	\$0.00
305	121	59	00	\$0.00
305	121	60	00	\$0.00
305	120	64	00	\$0.00
305	120	65	00	\$0.00
305	120	66	00	\$0.00
305	121	61	00	\$0.00
305	120	67	00	\$0.00
305	21	26	00	\$0.00
305	200	1	00	\$0.00
305	200	2	00	\$0.00
305	200	3	00	\$0.00
305	200	4	00	\$0.00
305	200	5	00	\$0.00
305	200	6	00	\$0.00
305	200	7	00	\$0.00
305	200	8	00	\$0.00
305	200	9	00	\$0.00
305	200	10	00	\$0.00

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	200	11	00	\$0.00
305	200	12	00	\$0.00
305	200	13	00	\$0.00
305	200	14	00	\$0.00
305	200	15	00	\$0.00
305	200	16	00	\$0.00
305	200	17	00	\$0.00
305	200	18	00	\$0.00
305	200	19	00	\$0.00
305	200	20	00	\$0.00
305	200	21	00	\$0.00
305	210	1	00	\$0.00
305	210	2	00	\$0.00
305	210	3	00	\$0.00
305	210	4	00	\$0.00
305	210	5	00	\$0.00
305	210	6	00	\$0.00
305	210	7	00	\$0.00
305	210	8	00	\$0.00
305	210	9	00	\$0.00
305	210	10	00	\$0.00
305	210	11	00	\$0.00
305	210	12	00	\$0.00
305	211	1	00	\$1,831.40
305	211	2	00	\$1,831.40
305	211	3	00	\$1,831.40
305	211	4	00	\$1,831.40
305	211	5	00	\$1,831.40
305	211	6	00	\$1,831.40
305	211	7	00	\$1,831.40
305	211	8	00	\$1,831.40
305	211	9	00	\$0.00
305	211	10	00	\$0.00
305	211	11	00	\$0.00
305	211	12	00	\$0.00
305	210	13	00	\$0.00
305	210	14	00	\$0.00
305	210	15	00	\$0.00
305	210	16	00	\$0.00
305	210	17	00	\$0.00
305	210	18	00	\$0.00

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	210	19	00	\$0.00
305	210	20	00	\$0.00
305	210	21	00	\$0.00
305	210	22	00	\$0.00
305	210	23	00	\$0.00
305	210	24	00	\$0.00
305	210	25	00	\$0.00
305	210	26	00	\$0.00
305	210	27	00	\$0.00
305	210	28	00	\$0.00
305	210	29	00	\$0.00
305	210	30	00	\$0.00
305	210	31	00	\$0.00
305	210	32	00	\$0.00
305	210	33	00	\$0.00
305	210	34	00	\$0.00
305	210	35	00	\$0.00
305	211	13	00	\$0.00
305	211	14	00	\$0.00
305	211	15	00	\$0.00
305	210	36	00	\$0.00
305	210	37	00	\$0.00
305	210	38	00	\$0.00
305	10	11	00	\$0.00
305	21	2	00	\$0.00
305	21	24	00	\$0.00
305	21	13	00	\$0.00
305	21	16	00	\$0.00
305	21	18	00	\$0.00
305	30	34	00	\$0.00
305	31	2	00	\$0.00
305	31	20	00	\$0.00
305	31	21	00	\$0.00
305	31	24	00	\$0.00
305	31	26	00	\$0.00
305	31	27	00	\$0.00
305	31	28	00	\$0.00
305	40	20	00	\$0.00
305	40	21	00	\$0.00
305	40	23	00	\$0.00
305	40	24	00	\$0.00

**DEL MAR UNION SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
SPECIAL TAX LEVY FOR FISCAL YEAR 2007/2008**

ASSESSOR PARCEL NUMBER				SPECIAL TAX*
BOOK	PAGE	PARCEL	INT	
305	40	25	00	\$0.00
305	40	32	00	\$0.00
305	40	33	00	\$0.00
305	40	36	00	\$0.00
305	40	37	00	\$0.00
305	41	1	00	\$0.00
305	41	2	00	\$0.00
305	60	18	00	\$0.00
305	60	20	00	\$0.00
305	200	20	00	\$0.00
308	10	3	00	\$0.00

MAJOR CONCLUSIONS

NUMBER OF PARCELS WITHIN CFD NO. 99-1	831
NUMBER OF PARCELS TAXED	654
TOTAL TAX LEVY FY 2007/2008*	\$779,635.82
<p>*The Special Tax rates for each Assessor's Parcel are rounded down to the nearest even digit due to San Diego County requiring Special Tax levies to be an even number.</p>	

July 17, 2007

To: Board Members

From: Rodger Smith

Through: Tom Bishop

Subject: Board Consideration of Resolution No. CFD 99-27, Resolution of the Board of Trustees of the Del Mar Union School District, Acting as the Legislative Body of the Community Facilities District No. 99-1 Establishing a Budget for Fiscal Year 2007-2008, Directing the Levy of Special Tax and Taking Related Actions.

The Del Mar Union School District completed the formation of Community Facilities District No. 99-1 in May 1999, and determined, based on a Special Tax and bond election, that the Board was authorized to levy the Special Taxes for CFD No. 99-1 to finance the K-6 School Facilities as specified in the Resolutions adopted by the Board. Ordinance No. 99-01 adopted November 10, 1999 authorized the levy and collection of a Special Tax pursuant to the formula set forth in the Rate and Method of Apportionment.

Subsequent to these proceedings, the board has adopted adjustments to the Special Tax rates for CFD No.99-1 according to the Rate and Method of Apportionment. These Special Tax rates have been applied equally to all property owners requesting a building permit for residential development.

Resolution No. CFD 99-27 sets forth the proposed 2007-2008 Budget for CFD 99-1 and directs the levy of the Special Taxes for all non-exempt property within CFD 99-1. The proposed 2007-2008 Budget and Special Tax amounts to be levied on the property within CFD No. 99-1 are attached for your review and consideration.

RECOMMENDATION: The Superintendent Recommends that the Board of Trustees Approve Resolution No. CFD 99-27, Resolution of the Board of Trustees of the Del Mar Union School District, Acting as the Legislative Body of the Community Facilities District No. 99-1 Establishing a Budget for Fiscal Year 2007-2008, Directing the Levy of Special Tax and Taking Related Actions.

4.3

RESOLUTION NO. CFD 99-27

RESOLUTION OF THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 99-1 ESTABLISHING A BUDGET FOR FISCAL YEAR 2007-2008; DIRECTING THE LEVY OF THE SPECIAL TAX AND TAKING RELATED ACTIONS

WHEREAS, the Board of Trustees ("Board") of Del Mar Union School District ("School District") has previously completed proceedings pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code of the State of California ("Act"), for the formation of Community Facilities District No. 99-1 of the Del Mar Union School District ("CFD No. 99-1"); and

WHEREAS, CFD No. 99-1 was formed by way of Resolution No. CFD 99-05 of the Board of the School District adopted on May 12, 1999; and

WHEREAS, the qualified electors within CFD No. 99-1 have authorized the levy and collection of a special tax within CFD No. 99-1 to pay for identified schools and schools facilities pursuant to a Rate and Method of Apportionment of Special Tax ("Rate and Method") at an election conducted on September 28, 1999; and

WHEREAS, pursuant to Ordinance No. 99-01 adopted by the Board, acting as the Legislative Body of CFD No. 99-1, on November 10, 1999, CFD No. 99-1 is authorized to levy and collect the special tax within CFD No. 99-1 pursuant to the Act and the Rate and Method; and

WHEREAS, the Board, acting pursuant to the directives of the Rate and Method, has adopted Resolution No. CFD 99-26 establishing the special tax rates for fiscal year 2007-2008 for property within CFD No. 99-1 which is subject to the special tax, which special tax rates are incorporated herein by this reference; and

WHEREAS, the Board, acting as the Legislative Body of CFD No. 99-1, has reviewed the financial affairs of CFD No. 99-1 and has reviewed the proposed budget setting forth the costs of administration, special tax requirements and related costs of CFD No. 99-1 for fiscal year 2007-2008; and

WHEREAS, the Board desires at this time to approve the budget and the levy of special taxes at the rate(s) specified herein for fiscal year 2007-2008 for CFD No. 99-1.

NOW, THEREFORE, THE BOARD OF TRUSTEES OF THE DEL MAR UNION SCHOOL DISTRICT, ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 99-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Pursuant to Section 53340 of the Act the board hereby levies the special taxes on all non-exempt property within CFD No. 99-1 pursuant to the Rate and Method, and specifically in the amounts provided by and certified to by the Dolinka Group, as being sufficient to satisfy the special tax expenditure requirements of CFD No. 99-1 and to pay all costs of administration for fiscal year 2007-2008. The special tax amounts to be levied on property within CFD No. 99-1 for fiscal year 2007-2008 are set forth in Exhibit "A", attached hereto and incorporated herein by this reference.

Section 2. Certification is hereby made that the tax rates of the District are levied in accordance with Section 93(a) and Section 97.65 of the Revenue and Taxation Code of the State of California.

Section 3. The budget for CFD No. 99-1 for fiscal year 2007-2008, as set forth in Exhibit "B", is hereby approved by this Board. The budget shall be placed on file with the Clerk of the Board of Trustees of the District and is by this reference incorporated herein ("Budget").

Section 4. That the Superintendent and the Director of Facilities and Planning of the School District are hereby authorized to file copies of the Budget with such other public agencies as may be necessary.

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ADOPTED, SIGNED AND APPROVED this 25th day of July, 2007

DEL MAR UNION SCHOOL DISTRICT,
ACTING AS THE LEGISLATIVE BODY
OF COMMUNITY FACILITIES DISTRICT NO. 99-1

By _____
President of the Board of Trustees of the
Del Mar Union School District

By _____
Clerk of the Board of Trustees of the
Del Mar Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Janet Lamborghini,, Clerk of the Board of Trustees of the Del Mar Union School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Trustees of said District, acting as the Legislative Body of Community Facilities District No. 99-1, at a meeting of said Board held on the 25th day of July, 2007, at which a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Clerk, Board of Trustees of the
Del Mar Union School District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Janet Lamborghini, Clerk of the Board of Trustees of the Del Mar Union School District, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. CFD 99-27 of the Board of Trustees of the Del Mar Union School District adopted July 25, 2007, that the same has not been amended or repealed and is fully effective as of this date.

Dated: July 25, 2007

By _____
Clerk, Board of Trustees of the
Del Mar Union School District

EXHIBIT "A"

SPECIAL TAX LISTING

EXHIBIT "B"

CFD NO. 99-1 BUDGET

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%

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)					
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					
			5,045,483.20		
d) Unappropriated Amount					
				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	Function 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 (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,710,492.00	369,700.00	-92.2%
9) Other Outgo	9000-9999	Except 7610-7699	0.00	0.00	0.0%
10) 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	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)	0.0%

Description	Function 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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			5,045,483.20		
d) Unappropriated Amount				6,353,795.20	