



# SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools  
Randolph E. Ward, Ed.D.

October 29, 2007

Thomas Bishop  
District Superintendent  
Del Mar Union School District  
225 Ninth Street  
Del Mar, CA 92014-2716

Dear Mr. Bishop:

Re: 2006-07 Unaudited Actual Financial Report

Our office has completed its review of your 2006-07 Unaudited Actual Financial Report and has verified it for accuracy pursuant to Education Code Section 42100. Enclosed is a copy for your file, as certified by the San Diego County Office of Education.

During our review, we noted the following items for the district's review and/or action:

1. In our review, we noted that the district met the 3% Reserve for Economic Uncertainties requirement in 2006-07. The district was also able to meet 2006-07 operating expenses with current year revenue.
2. The actual 2006-07 ending balance for the Cafeteria Special Revenue Fund was less than that projected in the 2006-07 estimated actuals. Please review for impact on the 2007-08 adopted budget.

Should you have any questions concerning this review, please feel free to call me at (858) 292-3537 or Dr. Carole Parks, Consultant, Business Advisory Services at (858) 292-3810.

Sincerely,

Linda Visnick  
Executive Director  
District Financial Services

LV:CDP:SR

cc: Chief Financial Officer

## Board of Education

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**SERVICE AND LEADERSHIP**