

10.**BUSINESS AND FINANCE**

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May 20, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval and Acceptance of Donations to the Del Mar Union School District

Items	School Site	Donor
\$517,920.20 For enrichment programs (as accepted on April 23, 2008)	All Sites	Del Mar Schools Education Foundation
\$800.00 For math conference/travel expenditures	Del Mar Heights	Anonymous
\$9,735.00 DMSEF Gala Wishlist Items	All 8 School Sites	Del Mar Schools Education Foundation
\$42,950 1.5 additional enrichment positions	Del Mar Hills	PTA
\$35,000 Special Project, Drama	Del Mar Heights	Vanguard Charitable Program
\$21,583.44 Restricted Contribution, Enrichment	Various School Sites	Del Mar Schools Education Foundation
\$36,000 For PE Program	Ashley Falls	PTA

FISCAL IMPACT:

Revenue: A total of \$663,988.64 has been received by the Del Mar Union School District as donations. The 2007/2008 revenue budget will be increased by \$10,535.00. \$641,453.64 will be entered as deferred revenue to be used in 2008/2009 or future fiscal years for enrichment. \$12,000 will be entered as deferred revenue to be used for the 6th grade play at Del Mar Heights School.

Expenditure: The 2007/2008 expenditure budget will be increased by \$10,535.00

Fund Balance: No change to the fund balance.

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

*10.1

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
100000	04/29/08	03	MIND RESEARCH INSTITUTE	001	OTHER CONTRACTS	\$14
902863	04/01/08	03	BETSY SCHULZ	003	FUNDRAISER	967.61
902864	04/01/08	03	KRISTEN STOCKER	009	\$100 TEACHER STIPEND	925.00
902865	04/01/08	03	EMILY MACKIE	009	\$100 TEACHER STIPEND	1100.00
902866	04/01/08	03	BIRCH AQUARIUM AT SCRIPPS	008	FIELD TRIP	1972.75
902867	04/01/08	03	FANON COURIER	008	EQUIP REPAIR	184.00
902868	04/01/08	06	CHRISTINE LAVELLE-JONES	008	INST MAT/SUP GEN PURPOSE	421.81
902869	04/01/08	06	SCHOLASTIC TEACHER RESOURCES	008	INST MAT/SUP GEN PURPOSE	215.50
902870	04/01/08	03	UNITED PARCEL SERVICE	008	EQUIP REPAIR	15.97
902871	04/01/08	06	GARY WILSON	010	INST MAT/SUP GEN PURPOSE	338.04
902872	04/01/08	03	DEMCO, INC.	005	BOOKS OTHER THAN TEXTBOOKS	338.04
902873	04/01/08	03	TRACY HAMILTON, INC.	005	6TH GRADE GIFT	367.52
902874	04/01/08	03	JONES SCHOOL SUPPLY CO. INC.	005	FUNDRAISER	177.20
902875	04/01/08	03	ANDERSON'S IT'S ELEMENTARY	005	FUNDRAISER	421.80
902876	04/01/08	03	SOUTHWEST SCHOOL SUPPLY	005	INST MAT/SUP GEN PURPOSE	962.31
902877	04/01/08	03	SOUTHWEST SCHOOL SUPPLY	005	INST MAT/SUP GEN PURPOSE	162.48
902878	04/01/08	03	BIRCH AQUARIUM AT SCRIPPS	012	TESTING SUPPLIES	348.00
902879	04/01/08	03	COACH USA	003	FIELD TRIP	330.00
902880	04/01/08	06	PRESIDENT'S EDUCATION	003	FIELD TRIP	306.00
902881	04/01/08	03	HERITAGE TOURS	007	INST MAT/SUP GEN PURPOSE	168.63
902882	04/01/08	03	SHELLEY PETERSEN	006	FIELD TRIP	110.00
902883	04/03/08	03	ECONOMY SIGNS AND BANNERS	006	MISC. SUPPLIES	210.00
902884	04/03/08	06	BERTRAND'S MUSIC MART	009	2006/07 DMSEF WISHLIST	330.00
902885	04/03/08	06	WEST MUSIC COMPANY	004	NON-CAPITALIZED EQUIPMENT	307.20
902886	04/03/08	06	HOUGHTON MIFFLIN COMPANY	012	TEXTBOOK K-8, EC 60242	387.20
902887	04/03/08	03	J. W. PEPPER & SON, INC.	008	INST MAT/SUP GEN PURPOSE	387.20
902888	04/03/08	06	DISNEYLAND/CALIF ADVENTURE	004	INST MAT/SUP GEN PURPOSE	046.16
902889	04/03/08	03	EDUCATORS PUBLISHING SERVICE	008	FIELD TRIP	133.56
902890	04/03/08	06	KAREN HOLTY & CRAFTS	010	INST MAT/SUP GEN PURPOSE	1916.32
902891	04/03/08	06	AMERICAN CITIZENSHIP AWARDS	008	INST MAT/SUP GEN PURPOSE	223.10
902892	04/03/08	06	TRACY HAMILTON, INC.	010	ONE TIME SUPPLY EXPENSE	584.90
902893	04/03/08	03	AMERICAN CITIZENSHIP AWARDS	010	ONE TIME SUPPLY EXPENSE	151.79
902894	04/03/08	03	TRACY HAMILTON, INC.	009	FUNDRAISER	232.69
902895	04/03/08	03	APPLE COMPUTER, INC.	009	FUNDRAISER	141.54
902896	04/03/08	03	USS MIDWAY MUSEUM	008	COMPUTER SUPPLIES	100.00
902897	04/03/08	06	SCHOOL SPECIALTY	008	FIELD TRIP	702.00
902898	04/03/08	03	LIBERTY PAPER	004	INST MAT/SUP GEN PURPOSE	477.07
902899	04/03/08	03	SOUTHWEST SCHOOL SUPPLY	004	INST MAT/SUP GEN PURPOSE	63.57
902900	04/03/08	63	EARLY CHILDHOOD MANUFACTURERS'	004	BOOKS OTHER THAN TEXTBOOKS	15.33
902901	04/03/08	06	DEMCO, INC.	060	GEN SUPPLIES CHILD DEV	54.20
902902	04/03/08	03	PURE FLO WATER CO.	007	INST MAT/SUP GEN PURPOSE	104.53
902903	04/03/08	03	RANCHO SANTA FE SECURITY SYS	013	OFFICE SUPPLIES	800.00
902904	04/04/08	03	AMERICAN EXPRESS	001	OTHER CONTRACTS	480.00
902905	04/04/08	06	ZASUETA CONTRACTING, INC.	001	OTHER EXPENSES	16.71
902906	04/04/08	06	AZTEC APPLIANCE	001	REPAIRS BLDGS/GRNDS	54.05
902907	04/04/08	03	SDCOE	001	REPAIRS BLDG/GRND-SAGE	451.05
902908	04/04/08	06	ENCINITAS GLASS COMPANY, INC	001	OFFICE SUPPLIES	161.68
902909	04/04/08	03	MBM/HENRY SCHEIN CO.	001	REPAIRS BLDG/GRND-SAGE	154.84
902910	04/04/08	63	CARRIE JOHNSON	011	OFFICE SUPPLIES	33.47
902911	04/04/08	63	ZOOLOGICAL SOCIETY-SAN DIEGO	060	REPAIRS BLDG/GRND-SAGE	154.84
902912	04/04/08	63	DIGITALPRO, INC.	060	HEALTH SUPPLIES	16.46
902913	04/04/08	06	LIBERTY PAPER	060	MILEAGE REIMBURSEMENT	66.63
				060	FIELD TRIP	229.63
				060	GEN SUPPLIES CHILD DEV	559.26
				007	INST MAT/SUP GEN PURPOSE	109.83

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
902914	04/04/08	03	HAMPTON-BROWN	010	CONSUMABLE BOOKS	\$1,012.12
902915	04/04/08	03	CRISTIN EBRIGHT	004	\$100 TEACHER STIPEND	\$96.80
902916	04/04/08	06	UMA (LAKSHMY) KRISHNAN	007	INST MAT/SUP GEN PURPOSE	\$796.70
902917	04/04/08	03	BERTRAND'S MUSIC MART	006	NON-CAPITALIZED EQUIPMENT	\$3,768.02
902918	04/04/08	03	COACH USA	010	FIELD TRIP	\$754.02
902919	04/04/08	06	SAN DIEGO GAS & ELECTRIC CO.	001	GAS EXPENSE	\$658.14
902920	04/04/08	03	PATRICIA GOLD	012	MILEAGE REIMBURSEMENT	\$305.00
902921	04/04/08	03	LISA WILKEN	007	\$100 TEACHER STIPEND	\$100.00
902922	04/04/08	03	COACH USA	004	INSTR SUPPLIES-SCIENCE	\$479.25
902923	04/04/08	63	ANTONIO MANALO	060	CHILD CARE REFUND	\$253.40
902924	04/04/08	03	MANDY JACKSON	007	\$100 TEACHER STIPEND	\$102.96
902925	04/04/08	03	HAMPTON-BROWN	009	CONSUMABLE BOOKS	\$248.91
902926	04/04/08	06	CRIZMAC, ART & CULTURAL	009	INST MAT/SUP GEN PURPOSE	\$233.99
902927	04/04/08	06	CRYSTAL PRODUCTIONS	009	INST MAT/SUP GEN PURPOSE	\$183.22
902928	04/04/08	06	LAND OF MUSIC	009	NON-CAPITALIZED EQUIPMENT	\$12,193.00
902929	04/07/08	06	BEST OF MUSIC	009	LEGAL FEES	\$740.00
902930	04/08/08	06	BEST BEST & KRIEGER ATTORNEYS	001	TRAVEL AND CONFERENCES	\$660.80
902931	04/08/08	06	BUREAU OF EDUCATION & RESEARCH	006	TRAVEL AND CONFERENCES	\$822.18
902932	04/09/08	03	SUPERINTENDENT OF SCHOOLS	003	TRAVEL AND CONFERENCES	\$258.43
902933	04/09/08	03	SEAWORLD	008	FIELD TRIP	\$107.70
902934	04/09/08	03	COACH USA	008	FIELD TRIP	\$341.59
902935	04/09/08	03	SDCOE	008	INST MAT/SUP GEN PURPOSE	\$362.47
902936	04/09/08	03	THE CATERING GROUP	012	OTHER EXPENSES	\$307.07
902937	04/09/08	06	APPLE COMPUTER INC.	006	INST MAT/SUP GEN PURPOSE	\$5,362.59
902938	04/09/08	06	MUSIC IN MOTION	006	INST MAT/SUP GEN PURPOSE	\$2,067.47
902939	04/09/08	06	CHRISTINE RINALDI-WILLIAMS	006	NON-CAPITALIZED EQUIPMENT	\$7,291.66
902940	04/09/08	06	GREENE MUSIC	006	NON-CAPITALIZED EQUIPMENT	\$300.41
902941	04/09/08	06	STAGE LIGHTS.COM	005	NON-CAPITALIZED EQUIPMENT	\$291.66
902942	04/09/08	06	LYONS MUSIC	005	NON-CAPITALIZED EQUIPMENT	\$300.41
902943	04/09/08	03	THEMES & VARIATIONS	005	NON-CAPITALIZED EQUIPMENT	\$300.41
902944	04/09/08	03	ATHANASIA SOLOWCZUK	009	INST MAT/SUP GEN PURPOSE	\$300.41
902945	04/09/08	03	MICHELLE BEESON	003	BAN SUPPLIES	\$173.65
902946	04/09/08	03	COACH USA	003	FIELD TRIP	\$1,162.98
902947	04/09/08	03	SAN DIEGO MARITIME MUSEUM	003	FIELD TRIP	\$1,809.00
902948	04/09/08	03	COACH USA	003	FIELD TRIP	\$924.42
902949	04/09/08	03	SAN DIEGO NATURAL HISTORY	003	FIELD TRIP	\$790.00
902950	04/09/08	03	LOUWANA P. SPETTER	003	SERVICE LEARNING	\$15.00
902951	04/09/08	03	FOLLETT LIBRARY RESOURCES	003	BOOKS OTHER THAN	\$386.67
902952	04/09/08	06	LORIE HUGHES	011	TEXTBOOKS	\$586.54
902953	04/09/08	06	LAKESHORE LEARNING MATERIALS	011	INST MAT/SUP GEN PURPOSE	\$59.97
902954	04/09/08	06	PENNY BOERNER	011	INST MAT/SUP GEN PURPOSE	\$86.18
902955	04/09/08	06	APPLE COMPUTER INC.	011	NON-CAPITALIZED EQUIPMENT	\$198.08
902956	04/09/08	06	LAURI CARPENTER	011	INST MAT/SUP GEN PURPOSE	\$336.85
902957	04/09/08	03	STAPLES	011	OFFICE SUPPLIES	\$336.85
902958	04/09/08	03	AGS	011	TESTING SUPPLIES	\$365.41
902959	04/09/08	03	HARCOURT ASSESSMENT	011	TESTING SUPPLIES	\$388.61
902960	04/09/08	03	LINGUI SYSTEMS INC.	011	TESTING SUPPLIES	\$388.61
902961	04/09/08	03	XEROX CORPORATION	011	TESTING SUPPLIES	\$470.13
902962	04/09/08	03/06	STAPLES	001	COPY MACHINE SUPPLIES	\$7,213.58
902963	04/09/08	06	BRANDISSIMO INC	013	OFFICE SUPPLIES	\$701.00
902964	04/09/08	06	DESIGNING MOBILITY	011	INST MAT/SUP GEN PURPOSE	\$219.43
902965	04/09/08	06	LLOYD PEST CONTROL	011	NON-CAPITALIZED EQUIPMENT	\$628.21
902966	04/10/08	06	COAST MUSIC THERAPY, INC.	001	REPAIRS BLDG/GRND-CDM	\$900.00
902967	04/10/08	06	COAST MUSIC THERAPY, INC.	001	MUSIC THERAPY-S/E	\$1,163.75

PO NBR	DATE	FUND	DESCRIPTION	LOC	AMOUNT
902966	04/12/08	03	CAMEO PAPER & JANITOR SUPPLY	001	\$13,000.00
902967	04/12/08	03	CITY OF SAN DIEGO	001	\$6,726.80
902968	04/12/08	03/06	SDCOE	013	\$1,155.00
902969	04/12/08	06	CALIFORNIA DEPT. OF INDUSTRIAL	001	\$1,108.07
902970	04/12/08	03	SAN DIEGO GAS & ELECTRIC CO.	001	\$1,176.65
902971	04/16/08	03	UMA (LAKSHMY) KRISHNAN	007	\$1,336.95
902972	04/16/08	63	DIGITAL ONE PRINTING, INC.	007	\$300.40
902973	04/16/08	03	LIBERTY PAPER	060	\$395.00
902974	04/16/08	03	CLASSROOM SUPPLY MART	009	\$1,277.44
902975	04/16/08	03	FOLLETT LIBRARY RESOURCES	008	\$377.87
902976	04/16/08	03	RICHARD GRISWOLD	008	\$2,048.17
902977	04/16/08	06	DAVID JONES	008	\$821.83
902978	04/16/08	03	CITY OF DEL MAR	005	\$6,601.41
902979	04/16/08	03	CDW-G	001	\$1,113.37
902980	04/16/08	03	CHARLENE KOMOSINSKI	060	\$294.85
902981	04/16/08	63	COACH USA	060	\$1,100.39
902982	04/16/08	63	APPLE COMPUTER, INC.	060	\$505.50
902983	04/16/08	06	MUSIC IS ELEMENTARY	006	\$290.65
902984	04/16/08	06	WENGER	007	\$134.85
902985	04/16/08	06	BERTRAND'S MUSIC MART	006	\$398.55
902986	04/16/08	06	DAY-TIMERS, INC.	007	\$134.85
902987	04/16/08	06	EMBROID ME	007	\$134.85
902988	04/16/08	06	OFFICE DEPOT B.S.D.	007	\$134.85
902989	04/16/08	06	BERTRAND'S MUSIC MART	007	\$134.85
902990	04/18/08	06	AWARD EMBLEM MFG. CO., INC	009	\$134.85
902991	04/18/08	03	TINA JOHNSON	008	\$134.85
902992	04/18/08	03	SOUNDTREE	008	\$134.85
902993	04/18/08	06	ABILITIES	009	\$134.85
902994	04/18/08	06	ABILITIES	011	\$134.85
902995	04/18/08	06	COSTCO BUSINESS DELIVERY	011	\$134.85
902996	04/18/08	06	KATHLEEN GEVANTHOR	007	\$134.85
902997	04/18/08	06	JACQUELINE BOYSEN	004	\$134.85
902998	04/18/08	06	AMY TAN	007	\$134.85
902999	04/18/08	03	DINA BALFOUR	007	\$134.85
903000	04/18/08	03	COACH USA	010	\$134.85
903001	04/18/08	03	HERITAGE TOURS	010	\$134.85
903002	04/18/08	03	JIM GIANOLA	010	\$134.85
903003	04/18/08	06	COACH USA	010	\$134.85
903004	04/18/08	03	RANCHO BUENA VISTA ADOBE	010	\$134.85
903005	04/18/08	03	XEROX CORPORATION	010	\$134.85
903006	04/18/08	06	BERTRAND'S MUSIC MART	010	\$134.85
903007	04/18/08	06	MEGAN NASH	060	\$134.85
903008	04/18/08	63	CDW-G	060	\$134.85
903009	04/18/08	06	PATTY TYSON	007	\$134.85
903010	04/18/08	03	REBECCA JONES	007	\$134.85
903011	04/18/08	03	SCOTT WILKEN	005	\$134.85
903012	04/18/08	06	IMAGE MARKET	005	\$134.85
903013	04/18/08	63	WEST MUSIC COMPANY	060	\$134.85
903014	04/21/08	03	ABBEY PARTY RENTS	006	\$134.85
903015	04/21/08	03	COACH USA	006	\$134.85
903016	04/21/08	03	COACH USA	006	\$134.85
903017	04/21/08	03	COACH USA	007	\$134.85

PURCHASE ORDER LISTING APRIL 1 - 30, 2008
 DEL MAR UNION
 FROM 04/01/08 THRU 04/30/08

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
903018	04/22/08	63	SHANNON DOWDY	060	MILEAGE REIMBURSEMENT	\$49.69
903019	04/22/08	63	CHARLEY JACOB	060	MILEAGE REIMBURSEMENT	\$86.51
903020	04/22/08	63	ORIENTAL TRADING CO.	060	INST SUPPLIES CHILD DEV	\$222.48
903021	04/22/08	63	DISCOUNT SCHOOL SUPPLY	060	INST SUPPLIES CHILD DEV	\$117.20
903022	04/22/08	63	S&S WORLD WIDE	060	INST SUPPLIES CHILD DEV	\$119.33
903023	04/22/08	63	SCHOOL SPECIALTY	060	INST SUPPLIES CHILD DEV	\$134.75
903024	04/22/08	03	J.W. PEPPER & SON INC.	004	2006/07 DMSEF WISHLIST	\$1,000.00
903025	04/22/08	03	SOUTHWEST SCHOOL SUPPLY	010	INST MAT/SUP GEN PURPOSE	\$997.55
903026	04/22/08	03	JIM GIANOLA	010	INST TEACHER STIPEND	\$1204.00
903027	04/22/08	03	MENC	010	INST MAT/SUP GEN PURPOSE	\$221.75
903028	04/22/08	03	CDW-G	001	COMPUTER SUPPLIES	\$1204.00
903029	04/23/08	06	CULVER NEWLIN	003	NON-CAPITALIZED EQUIPMENT	\$1,740.59
903030	04/23/08	06	LAND OF MUSIC	003	NON-CAPITALIZED EQUIPMENT	\$284.81
903031	04/23/08	03	BERTRAND'S MUSIC MART	004	2006/07 DMSEF WISHLIST	\$740.59
903032	04/23/08	06	WEST MUSIC COMPANY	004	INST MAT/SUP GEN PURPOSE	\$631.91
903033	04/23/08	06	WENGER	003	NON-CAPITALIZED EQUIPMENT	\$1,258.00
903034	04/23/08	03	SPORT TIME	010	ONE TIME SUPPLY EXPENSE	\$184.24
903035	04/23/08	06	J.W. PEPPER & SON, INC.	007	INST MAT/SUP GEN PURPOSE	\$0.00
903036	04/23/08	06	SAN DIEGO AUDUBON SOCIETY INC.	007	INST MAT/SUP GEN PURPOSE	\$137.50
903037	04/23/08	03	O'BRYAN-SMITH INVESTMENTS INC.	001	OTHER CONTRACTS	\$1,079.50
903038	04/24/08	06	SEASIDE BUICK PONTIAC GMC	001	REPAIRS TO VEHICLES	\$2,000.00
903039	04/24/08	03	BOWIE ARNESON WILES & GIANNONE	001	LEGAL FEES	\$787.87
903040	04/24/08	03	STAPLES	001	SUPPLY PACKETS	\$390.00
903041	04/24/08	06	BUREAU OF EDUCATION & RESEARCH	009	TRAVEL AND CONFERENCES	\$600.00
903042	04/24/08	06	EL CAMINO RENTAL	001	RENTAL OF EQUIPMENT	\$390.00
903043	04/24/08	03	COACH USA	009	FIELD TRIP	\$445.17
903044	04/24/08	03	MICHELE CHAVEZ	008	\$100 TEACHER STIPEND	\$50.00
903045	04/24/08	03	LEANDRA KALIT	008	\$100 TEACHER STIPEND	\$50.00
903046	04/24/08	03	ROBIN GORDON	008	\$100 TEACHER STIPEND	\$50.00
903047	04/24/08	03	CHRISTINE LAVELLE-JONES	008	\$100 TEACHER STIPEND	\$50.00
903048	04/24/08	06	STANDARD ELECTRONICS INC	001	REPAIRS BLDGS/GRNDS	\$100.00
903049	04/24/08	06	DOOR-MAN	001	REPAIRS BLDGS/GRNDS	\$100.00
903050	04/24/08	06	SUPER DUPER PUBLICATIONS	010	CLASSROOM DONATIONS	\$0.00
903051	04/24/08	03	BECKY ZEBOLD	006	\$100 TEACHER STIPEND	\$244.38
903052	04/24/08	03	JULIE GEISBAUER	006	\$100 TEACHER STIPEND	\$99.56
903053	04/25/08	25-19	DOLINKA GROUP, LLC	022	OTHER CONTRACTS	\$86.14
903054	04/25/08	03	COACH USA	008	FIELD TRIP	\$91.11
903055	04/25/08	03	SARA MCCARTY	007	INST MAT/SUP GEN PURPOSE	\$100.00
903056	04/25/08	06	RACHELLE ARMSSTRONG	007	INST MAT/SUP GEN PURPOSE	\$100.00
903057	04/25/08	63	STEPHEN PRICE	060	CHILD CARE REFUND	\$58.66
903058	04/25/08	63	HOON II OH	060	CHILD CARE REFUND	\$65.55
903059	04/25/08	63	COACH USA	060	TRANS SPEC TRIPS	\$236.80
903060	04/25/08	63	SOUTHWEST SCHOOL SUPPLY	008	SUPPLY PACKETS	\$773.33
903061	04/25/08	63	XEROX PAPER ORDERS	008	INST MAT/SUP GEN PURPOSE	\$200.00
903062	04/25/08	63	CHRISTOPHER DELEHANTY	008	\$100 TEACHER STIPEND	\$100.00
903063	04/25/08	63	WENDY WOJTKOWSKI	008	\$100 TEACHER STIPEND	\$100.00
903064	04/25/08	63	MARIAN RUBINO	008	INST MAT/SUP GEN PURPOSE	\$50.00
903065	04/25/08	63	LIBERTY PAPER INC.	004	INST MAT/SUP GEN PURPOSE	\$57.38
903066	04/25/08	63	SUPPLYMASTER	004	INST MAT/SUP GEN PURPOSE	\$794.64
903067	04/25/08	63	CCS PRESENTATION SYSTEMS	004	NON-CAPITALIZED EQUIPMENT	\$17.64
903068	04/25/08	63	GAIL BRINKERHOFF	005	INST MAT/SUP GEN PURPOSE	\$383.51
903069	04/25/08	63	ABDO PUBLISHING COMPANY	005	BOOKS OTHER THAN TEXTBOOKS	\$58.35

PO NBR	DATE	FUND	VENDOR	LOC	DESCRIPTION	AMOUNT
903070	04/25/08	03	COMPANION CORPORATION	005	BOOKS OTHER THAN TEXTBOOKS	\$499.00
903071	04/25/08	03	HARCOURT ASSESSMENT	012	TESTING SUPPLIES	\$6,626.85
903072	04/28/08	03	OFFICE DEPOT B.S.D.	001	OFFICE SUPPLIES	\$5,191.65
903073	04/28/08	03	BEST BEST & KRIEGER ATTORNEYS	001	LEGAL FEES	\$1,199.00
903074	04/28/08	06	PROJECTORCENTER.COM	004	NON-CAPITALIZED EQUIPMENT	\$1,890.00
903075	04/28/08	03	COACH USA	004	FIELD TRIP	\$100.34
903076	04/28/08	03	TRISHA VAN DILLEN	006	\$100 TEACHER STIPEND	\$100.00
903077	04/28/08	03	BOUND TO STAY BOUND BOOKS INC	006	BOOKS OTHER THAN TEXTBOOKS	\$391.21
903078	04/28/08	03	100% EDUCATIONAL VIDEOS INC	006	INST SUPP-LIBRARY A.V.	\$150.36
903079	04/28/08	03	SOUTHWEST SCHOOL SUPPLY	009	DISASTER PREP SUPPLIES	\$2294.71
903080	04/28/08	03	COACH USA	010	FIELD TRIP	\$2377.01
903081	04/28/08	03	COACH USA	010	FIELD TRIP	\$23754.02
903082	04/28/08	03	REUBEN H. FLEET SCIENCE CENTER	010	FIELD TRIP	\$4579.36
903083	04/28/08	03	COACH USA	005	FIELD TRIP	\$367.16
903084	04/28/08	06	BADGE A MINIT	004	INST MAT/SUP GEN PURPOSE	\$100.00
903085	04/28/08	03	LINDA TUCKER	003	BOOKS OTHER THAN TEXTBOOKS	\$1969.92
903086	04/28/08	03	DANIELLE RHOADES	006	\$100 TEACHER STIPEND	\$8,879.91
903087	04/28/08	06	FOLLETT LIBRARY RESOURCES	006	INST MAT/SUP GEN PURPOSE	\$228.35
903088	04/28/08	06	BERTRAND S MUSIC MART	003	NON-CAPITALIZED EQUIPMENT	\$1,675.00
903089	04/28/08	06	PREMIER IMAGE SCREENPRINTING	003	DOLPHIN LEADERSHIP	\$500.00
903090	04/28/08	06	SHAKE SHINGLE & ROLL ROOFING	001	REPAIRS BLDG/GRND-CDM	\$331.61
903091	04/29/08	03	FUTURE PROBLEM SOLVING PROGRAM	009	INST MAT/SUP GEN PURPOSE	\$396.85
903092	04/29/08	06	EAL EDUCATION	007	INST MAT/SUP GEN PURPOSE	\$316.42
903093	04/29/08	06	SCHOLASTIC BOOK CLUBS INC.	007	INST MAT/SUP GEN PURPOSE	\$200.00
903094	04/29/08	03	BEST COMPUTER SUPPLIES	004	BOOKS OTHER THAN TEXTBOOKS	\$3200.49
903095	04/29/08	13	DEL SOL LANDSCAPES	001	REPAIRS TO VEHICLES	\$109.01
903096	04/29/08	06	KEARNY MESA TRUCK CENTER	007	REPAIR GRNDS/LANDSCAPING	\$1154.41
903097	04/29/08	06	THE MOZART EFFECT RESOURCE	007	INST MAT/SUP GEN PURPOSE	\$1,176.63
903098	04/29/08	63	THE MOZART EFFECT RESOURCE	060	INST SUPPLIES CHILD DEV	\$1,149.28
903099	04/29/08	03	DISCOUNT SCHOOL SUPPLY	003	INST MAT/SUP GEN PURPOSE	\$100.00
903100	04/29/08	03	LIBERTY PAPER	003	MUSIC SUPPLIES	\$100.00
903101	04/30/08	03	KAY MULLER	009	\$100 TEACHER STIPEND	\$100.00
903102	04/30/08	03	JOIE ADDENBROOKE	009	\$100 TEACHER STIPEND	\$411.00
903103	04/30/08	03	JENNY LUCE	009	\$100 TEACHER STIPEND	\$264.64
903104	04/30/08	06	COACH USA	010	FIELD TRIP	\$276.60
903105	04/30/08	03	GIANT STEP PRESS	010	INST MAT/SUP GEN PURPOSE	\$422.13
903106	04/30/08	03	HAYES SCHOOL PUBLISHING CO.,	010	INST MAT/SUP GEN PURPOSE	\$1274.70
903107	04/30/08	06	GARY WILSON	004	INST MAT/SUP GEN PURPOSE	\$2400.00
903108	04/30/08	03	DICK BLICK	006	INST SUPP-LIBRARY A.V.	\$594.74
903109	04/30/08	03	FOLLETT LIBRARY RESOURCES	006	FIELD TRIP	\$5594.02
903110	04/30/08	03	SKATE WORLD	006	INST SUPP-LIBRARY A.V.	\$5331.10
903111	04/30/08	03	LIBRARY VIDEO COMPANY	006	FIELD TRIP	\$746.60
903112	04/30/08	03/06	COACH USA	006	INST SUPP-LIBRARY A.V.	\$290.30
903113	04/30/08	03	JENNY LUCE	006	FIELD TRIP	\$750.00
903114	04/30/08	03	COACH USA	009	INST MAT/SUP GEN PURPOSE	\$100.00
903115	04/30/08	03	PAULA INTRAVAIA	005	FIELD TRIP	\$100.00
903116	04/30/08	03	SAN DIEGO ENVIRONMENTAL	005	CESAR CHAVEZ SRV LRNING GRP	\$300.00
903117	04/30/08	06	EVON CARPENTER	005	FIELD TRIP	\$100.00
903118	04/30/08	06	CARRIER SALES & DISTRIBUTION	001	\$100 TEACHER STIPEND	\$100.00
903119	04/30/08	06	MICHELLE JACKSON	007	INST MAT/SUP GEN PURPOSE	\$100.00
903120	04/30/08	03	RIANN LEE	007	INST MAT/SUP GEN PURPOSE	\$1270.00
903121	04/30/08	03	COACH USA	007	FIELD TRIP	\$131.00
903122	04/30/08	03	QUAIL BOTANICAL GARDENS	007	FIELD TRIP	\$669.00

PO/BOARD/REPORT PURCHASE ORDER LISTING APRIL 1 - 30, 2008
 DEL MAR UNION
 FROM 04/01/08 THRU 04/30/08
 VENDOR
 FUND
 03 ACADEMIC SUPPLIER
 903122 04/30/08

REPORT TOTAL

\$273,582.04

PAGE 6

AMOUNT
\$301.48

DESCRIPTION
004 BOOKS OTHER THAN TEXTBOOKS

LOC

DEL MAR UNION SCHOOL DISTRICT
 Revolving Cash Fund April 1 - 30, 2008

Date	Check No	Payee	Purpose	Amount	Account #
4/1/08	8261	Board & Brew	other expense	70.00	03-00 0000-503 0000 7200 5800-080 040
4/2/08	8262	Farber Piano	piano tuning	115.00	03-00 0000-001 1110 1000 4300-010 003
4/4/08	8263	Paula Intravaia	travel/conference	75.00	06-00 7395-000 1110 1000 5200-000 005
4/4/08	8264	Cindy Crew	office supplies	31.38	03-00 0000-466 0000 2700 4300-046 006
4/4/08	8265	United Parcel Service	shipping	7.93	03-00 0000-001 1110 1000 4300-010 006
4/4/08	8266	Judy Manalo	lunch refund	96.00	13-00 5310-000 0000 0000 8634-000 000
4/4/08	8267	Sherry Fonte	misc supplies	96.61	03-00 0000-500 0000 7100 4300-089 040
4/4/08	8268	Dena Whittington	travel/conference	129.00	03-00 0000-504 0000 7200 5200-000 045
4/4/08	8268	Dena Whittington	travel/conference	129.00	03-00 0000-501 0000 7100 5200-000 045
4/4/08	8269	Janese Swanson	printing	46.50	03-00 0000-018 0000 2130 5800-035 040
4/4/08	8270	Sophia T. DeSantis	instructional supplies	84.96	03-00 0000-018 0000 2140 4300-010 040
4/4/08	8271	Dianna Holmes	instructional supplies	77.95	03-00 0000-001 1110 1000 4300-010 005
4/4/08	8272	David Jones	office supplies	28.68	03-00 0000-465 0000 2700 4300-046 005
4/4/08	8273	Lindsay Farmer	instructional supplies	100.00	03-00 0000-018 0000 2140 4300-010 040
4/4/08	8274	Paul Slesinger	instructional supplies	16.60	63-00 0000-000 0000 0000 8699-066 000
4/4/08	8275	Andrew Impens	child care refund	9.75	63-00 0000-000 0000 6000 4300-066 066
4/4/08	8276	Cinda Peck	child care supplies	73.61	03-00 0000-005 1110 1000 4300-090 005
4/4/08	8277	Laura Hughes	music supplies	85.12	06-00 6500-000 5730 1190 4300-010 650
4/4/08	8278	Amber Paige	instructional supplies	85.91	63-00 0000-000 0000 6000 4300-067 076
4/4/08	8279	Leucadia Pizza	child care supplies	87.42	03-00 0000-001 1110 1000 4300-080 040
4/8/08	8280	Lesia House	other expense	38.83	03-00 0000-009 1110 1000 4300-010 009
4/8/08	8281	Roxanne E. Powell	instructional supplies	222.21	63-00 0000-000 0000 6000 2900-010 087
4/8/08	8282	Dena Whittington	payroll lost warrant	128.60	03-00 0000-504 0000 7200 5200-025 045
4/8/08	8283	Dena Whittington	mileage	77.00	03-00 0000-504 0000 7200 5200-000 045
4/8/08	8283	Dena Whittington	travel/conference	77.00	03-00 0000-501 0000 7100 5200-000 040
4/10/08	8284	Shauna Friedemann	travel/conference	14.76	03-00 0000-018 0000 2140 5800-080 040
4/10/08	8285	Eve Vance	other expense	46.22	03-00 0000-420 0000 2100 4300-046 040
4/23/08	8286	Randy Wheaton	office supplies	15.00	06-00 8150-640 0000 8110 4300-600 045
4/23/08	8286	Randy Wheaton	maintenance supplies	41.45	06-00 8150-640 0000 8110 5800-080 045
4/23/08	8287	Dena Whittington	other expense	38.00	03-00 0000-504 0000 7200 5200-000 045
4/23/08	8288	Eve Vance	travel/conference	15.66	03-00 0000-503 0000 7200 5200-025 040
4/23/08	8289	Karina Greenway	mileage	55.12	03-00 0000-006 1110 1000 4200-000 006
4/23/08	8290	Isabell Ringgold	other books	31.30	63-00 0000-000 0000 0000 8699-067 000
4/23/08	8291	Aaron Renner	child care tuition refund	45.70	63-00 0000-000 0000 0000 8699-066 000
4/23/08	8292	Brennan Mullin	child care tuition refund	33.20	63-00 0000-000 0000 0000 8699-066 000
4/24/08	8293	CDE - Special Deposit Fund	child care tuition refund	500.00	03-00 0000-501 0000 7100 5800-080 040
4/24/08	8294	Alison J. Estrado	other expense	166.23	03-00 9999-000 0000 0000 7999-000 000
4/24/08	8295	Linda Brown	payroll overage warrant	25.82	13-00 5310-000 0000 3700 4300-000 045
4/25/08	8296	Neil Checketts	CNS supplies	40.00	63-00 0000-000 0000 0000 8699-067 000
4/25/08	8297	Michelle Cherney	child care tuition refund	105.00	63-00 0000-000 0000 0000 8699-077 000
4/25/08	8298	Michael Ekatreb	child care tuition refund	50.00	63-00 0000-000 0000 0000 8699-067 000
4/25/08	8299	Majid Kharrati	child care tuition refund	28.00	63-00 0000-000 0000 0000 8699-077 000
4/25/08	8300	Gordon Mapes	child care tuition refund	20.00	63-00 0000-000 0000 0000 8699-067 000
4/25/08	8301	Richard Zubrod	child care tuition refund	21.00	63-00 0000-000 0000 0000 8699-067 000
4/25/08	8302	Peter Wolynes	child care tuition refund	10.45	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8303	Negesh Vattikonda	child care tuition refund	30.20	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8304	Alex Tsakiris	child care tuition refund	107.60	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8305	Gary Tong	child care tuition refund	4.90	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8306	Paul Steitz	child care tuition refund	8.30	63-00 0000-000 0000 0000 8699-066 000

Date	Check No	Payee	Purpose	Amount	Account #
4/25/08	8307	Jeffrey Smith	child care tuition refund	143.55	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8308	Michael Palacios	child care tuition refund	11.00	63-00 0000-000 0000 0000 8699-076 000
4/25/08	8309	David Schwartz	child care tuition refund	3.00	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8310	Andrey Novitchenko	child care tuition refund	2.95	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8311	Eric Nelson	child care tuition refund	16.60	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8312	Spencer Mayes	child care tuition refund	23.85	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8313	Steve Mandel	child care tuition refund	16.60	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8314	Ming Li	child care tuition refund	29.10	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8315	Yungmo Kang	child care tuition refund	83.00	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8316	Yu Huang	child care tuition refund	83.10	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8317	Naren Deshpande	child care tuition refund	13.00	63-00 0000-000 0000 0000 8699-066 000
4/25/08	8318	Sherry Forte	misc supplies	64.38	03-00 0000-501 0000 7100 4300-089 040
4/25/08		Union Bank	analysis deficit	21.50	03-00 0000-504 0000 7200 5800-080 045
4/30/08		Union Bank	interest earned	(0.76)	03-00 0000-504 0000 7200 5800-080 045
			TOTAL	3,954.84	

Paulette Anderson *Paulette Anderson* Date 5/20/08
 Custodian, Revolving Cash

May 20, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Approval of Resolution No. 2008-12, Resolution No. 2008-13, Resolution No. 2008-14 and Resolution No. 2008-15 Authorizing Designated Signatures and Release of Credential Held Warrants for July 1, 2008 through June 30, 2009

Education Code requires the Governing Board to approve resolutions to maintain a current record with the San Diego County Office of Education of persons authorized to act on behalf of the Del Mar Union School District. Upon the resignation of Thomas F. Bishop, as District Superintendent and the appointment of Janet Bernard as Interim District Superintendent, new resolutions need to be approved to bring the designated signatures current at the San Diego County Office of Education.

Upon approval, the following persons will be authorized to act on behalf of the Del Mar Union School District from July 1, 2008 through June 30, 2009:

Dena Whittington, Assistant Superintendent Business Services, is the authorized agent to receive mail from the Accounting Section. Janet Bernard, Interim Superintendent; Paulette Anderson, Business Services Coordinator; Cathy Birks, Business Services Specialist; and Margaret Mendenhall, Payroll Supervisor; are additional persons authorized to pick up warrants from the County Office of Education;

Janet Bernard, Interim Superintendent and Rodger Smith, Director Human Resources and Facilities, are the authorized persons to sign the Payment Order, and

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

FISCAL IMPACT: N/A

RECOMMENDED: The Interim Superintendent recommends approval of Resolution No. 2008-12, Resolution No. 2008-13, Resolution No. 2008-14 and Resolution No. 2008-15 authorizing designated signatures and release of credential held warrants for July 1, 2008 through June 30, 2009.

*10.3

RESOLUTION NO. 2008-13

PAYMENT ORDER RESOLUTION

The Del Mar Union School District, San Diego County ON MOTION OF member _____, seconded by member _____ effective July 1, 2008 through June 30, 2009.

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

Janet Bernard, Interim Superintendent
Rodger Smith, Director Human Resources and Facilities

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

PASSED AND ADOPTED by said Governing Board on May 28, 2008 by the following vote:

AYES: _____ MEMBERS
NOES: _____ MEMBERS
ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

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

Secretary of the Governing Board

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

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

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

The Del Mar Union School District, San Diego County ON MOTION OF member _____
_____, seconded by member _____ effective July 1, 2008
through June 30, 2009.

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

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

PASSED AND ADOPTED by said Governing Board on May 28, 2008 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

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

Secretary of the Governing Board

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

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

RESOLUTION NO. 2008-15

RESOLUTION AUTHORIZING THE COUNTY OFFICE OF EDUCATION CREDENTIALS DEPARTMENT TO RELEASE CREDENTIAL HELD WARRANTS TO EMPLOYEES

The Del Mar Union School District, San Diego County ON MOTION OF member _____, seconded by member _____ effective July 1, 2008 through June 30, 2009.

IT IS RESOLVED AND ORDERED that, The County Office of Education Credentials Department is authorized to release credentials held warrants to employees who have provided the required credential paper work.

PASSED AND ADOPTED by said Governing Board on May 28, 2008 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN DIEGO)

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

Secretary of the Governing Board

May 20, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Approval of Resolution No. 2008-16 Authorizing Temporary Interfund Transfers of Special or Restricted Fund Monies

Approval of Resolution No. 2008-16 will facilitate year-end closing by allowing the transfer of money between funds. This will only occur if one fund owes another for expenditures paid this year or if final obligations of a fund cannot be met unless a temporary loan is made from another fund. Amounts transferred shall be repaid within the final 120 calendar days of a fiscal year.

FISCAL IMPACT: N/A

RECOMMENDED: The Interim Superintendent recommends approval of Resolution No. 2008-16 authorizing temporary Interfund transfers of Special or Restricted Fund monies.

*10.4

RESOLUTION NO. 2008-16

DEL MAR UNION SCHOOL DISTRICT

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

ON MOTION of Member _____,

Seconded by member _____, the following resolution is

hereby adopted:

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

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

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

THEREFORE, BE IT RESOLVED that the Board of Trustees of the Del Mar Union School District, in accordance with the provisions of Education Code section 42603 adopts the following authorization for the fiscal year 2007-2008 to temporarily transfer funds between the following funds provided that all transfers are approved by the Superintendent or his designee:

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

PASSED AND ADOPTED by the Board of Trustees on this 28th day of May, 2008 by the following vote:

AYES: _____ MEMBERS

NOES: _____ MEMBERS

ABSENT: _____ MEMBERS

STATE OF CALIFORNIA)
) ss
 COUNTY OF SAN DIEGO)

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

Secretary of the Governing Board

May 20, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Extension of Agreement Between Southwest School and Office Supply and the Del Mar Union School District June 1, 2008 through July 31, 2008 and Approval to Advertise for Bids for Classroom and Office Supplies from August 1, 2008 through December 31, 2009

At the regular meeting of May 23, 2007, the Board approved an agreement between the Del Mar Union School District and Southwest School and Office Supply that will expire on May 31, 2008. Contracting with one vendor for all instructional and office supplies was well received by the District's school sites and departments. Upon review of the bid and District ordering practices, the Business Department staff has determined that a new contract would best suit the District and the vendors if it was awarded on the calendar year instead of the fiscal year. A contract awarded on the calendar year will allow for pricing to be in place when the busy, year-end ordering takes place through June 30 and for the new school year beginning July 1.

Therefore, District staff is requesting that the Board approve a two-month extension to the existing Southwest School and Office Supply contract. The contract includes a clause that allows for price increases when manufacturer prices are increased. Manufacturer letters have been presented to the District that will affect 180 items out of the original 538 or 33% of the items on the bid. The average increase is 8.6%. District staff recommends that the board approves the two-month extension with the requested price increase on 180 items.

District staff is also requesting that the Board approves advertising for bids for a new contract for classroom and office supplies dated August 1, 2008 through December 31, 2009. This window of dates will allow for the calendar year contract. The new award contract will be presented to the Board at the July 2008 regular Board meeting.

FISCAL IMPACT: None. All purchases are made using funds budgeted for instructional and office supplies.

RECOMMENDED: The Interim Superintendent recommends approval of the contract extension between Southwest School and Office Supply and the Del Mar Union School District for classroom and office supplies valid June 1, 2008 through July 31, 2008 and approval to advertise for bids for classroom and office supplies for August 1, 2008 through December 31, 2009.

*10.5

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Agreement Between the Del Mar Union School District and Tandus Specialized Markets for Carpet Replacement at Sage Canyon School

The Board approved for the piggyback bid agreement with Tandus Specialized Markets for carpet replacement at Sage Canyon School at the April 23, 2008 regular Board meeting. Randy Wheaton, Director of Maintenance and Operations, recommended that the carpet at Sage Canyon School be replaced. For the purpose of facility planning, including furniture moving and staff scheduling, Mr. Wheaton further recommended that the carpet replacement project be completed on a three-year schedule.

Tandus Specialized Markets has provided pricing for the first segment of carpet replacement to be completed in July, 2008. Stained and dirty carpet will be replaced in the Administration Building, the Multi-Use Room, and four portable classrooms at a cost of \$72,506.16.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: No change to revenue budget.
Expenditure: Payment of \$72,506.16 will be made from the proposed 2008/2009 deferred maintenance budget.
Fund Balance: No change to fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between the Del Mar Union School District and Tandus Specialized Markets for carpet replacement at Sage Canyon School.

*10.6

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Agreement Between Green Leaf Tree Care and the Del Mar Union School District for Annual Tree Care Maintenance

Randy Wheaton, Director of Maintenance and Operations, recommends that annual tree care including pruning, thinning and removal of dead wood be done at Del Mar Heights School, Del Mar Hills Academy, Ashley Falls School, Carmel Del Mar School and Torrey Hills School. The cost of this annual service will be \$9,400.00.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of \$9,400.00 included in the
2008/2009 proposed grounds budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement Between Green Leaf Tree Care and the Del Mar Union School District for annual tree care maintenance in the amount of \$9,400.00.

*10.7

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Contract Between David N. Roberson Installations and the Del Mar Union School District for the Replacement and Repair of Motorized Blinds at Carmel Del Mar School

Randy Wheaton, Director of Maintenance and Operations, recommends the replacement and repair of motorized blinds at Carmel Del Mar School at a cost of \$6,000. The blinds have become in-operative due to use and age and require maintenance at this time.

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

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure included in the 2008/2009
proposed restricted maintenance budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between David N. Roberson Installations and the Del Mar Union School District for the replacement and repair of motorized blinds at Carmel Del Mar School in the amount of \$6,000.

*10.8

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Contract Between Kelley Bros. and the Del Mar Union School District for the Replacement of Door Lock Cylinders at Ashley Falls School and Sage Canyon School

This work is the final phase of a project to upgrade the District's security at all school sites. New cylinders will be installed on the classroom side of interior hallway doors at a cost of \$12,950.00. This upgrade will improve the safety and security for District students, staff and parents.

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

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of \$12,950 is included in the
2008/2009 proposed restricted
maintenance budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between Kelley Bros. and the Del Mar Union School District for the replacement of door lock cylinders at Ashley Falls School and Sage Canyon School.

*10.9

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Contract Between Playrite Playground Construction and the Del Mar Union School District for the Construction of a New Sand Box at Torrey Hills School

Playrite Playground Construction will provide and install a six-sided (hexagon) recycled plastic sand box, 12 feet in diameter at Torrey Hills School for a cost of \$1,500. The construction of a new sand box in the primary playground area capacity and play area for primary students.

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

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of \$1,500 is included in the
2008/2009 proposed restricted
maintenance budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between Playrite Playground Construction and the Del Mar Union School District for the construction of a new sand box at Torrey Hills School.

*10.10

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval of Agreement Between Acculine Survey, Inc. and the Del Mar Union School District for Boundary Survey at Del Mar Heights School

Acculine Survey will perform a boundary survey at Del Mar Heights School to determine the property line on the south side adjacent to the Torrey Pines Reserve. They will also define the property line through the canyon on the west side of the school property. Perimeter fences and gates will be located and a scaled exhibit prepared. This work is scheduled to be completed between May 29 and June 13, 2008, at a cost of \$3,750.

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

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of \$3,750 will be charged to the 2007/2008 restricted maintenance budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between Acculine Survey, Inc. and the Del Mar Union School District for boundary survey at Del Mar Heights School.

*10.11

May 21, 2008

To: Board Members
From: Dena Whittington, Assistant Superintendent, Business Services
Through: Janet Bernard, Interim Superintendent
Subject Board Approval of Agreement Between Consulting & Inspection Services, LLC and the Del Mar Union School District for Maintenance Department Consulting Services

Consulting & Inspection Inc. will provide consulting, testing and inspection services for various public works projects at a cost not to exceed \$10,000. As a DSA approved company, CIS provides expertise in facility construction, management, bid specification, and maintenance. This agreement will be dated May 1, 2008 through June 30, 2009 and will cover consulting services for the Maintenance Department for bid specification for summer projects and for needed jobs throughout the 2008/2009 fiscal year.

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

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of an amount not to exceed \$10,000 will be charged to the 2007/2008 or 2008/2009 restricted maintenance budget.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the contract between Consulting & Inspection Services, LLC and the Del Mar Union School District for Maintenance Department consulting services.

*10.12

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Ratification of Agreement Between J.D.L. Development Inc. and the Del Mar Union School District for Tile Work on Concrete Benches at Sycamore Ridge School

J.D.L. Development installed and set tiles for a school project at Sycamore Ridge School for a cost not to exceed \$4,800. Tiles were made by students as part of a school site fundraising project and were installed on concrete benches in the courtyard. Payment will be made from the restricted maintenance budget and then reimbursed by the Del Mar Schools Education Foundation.

*The Agreement for this work is available for review at the
Del Mar Union School District*

FISCAL IMPACT: Revenue: No change in revenue budget.
Expenditure: Expenditure of an amount not to exceed \$4,800 will be charged to the 2007/2008 restricted maintenance budget and reimbursed by DMSEF.
Fund Balance: No change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends approval of the agreement between J.D.L. Development Inc. and the Del Mar Union School District for tile work on concrete benches at Sycamore Ridge School.

*10.13

May 21, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: Board Approval to Advertise for Bids to Repair Sunshade Structures at Del Mar Heights School and Carmel Del Mar School

Randy Wheaton, Director of Maintenance and Operations, received quotes indicating that repair work on the sunshades at Del Mar Heights School and Carmel Del Mar School will exceed the \$15,000. public works bid limit. Therefore, staff is requesting that the Board approve advertising for bids. The timeline for successful completion of this work by the end of summer break will require advertising for bids beginning the week of June 2. Bid opening will commence on June 18. This timeline will allow for the contract to be awarded at the June 25, 2008 Board meeting.

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

FISCAL IMPACT: The \$15,000 expenditure will be included in the proposed 2008/2009 restricted maintenance budget. There will be no change to the fund balance.

RECOMMENDED: The Interim Superintendent recommends that the Board of Trustees approves advertising for bids for summer maintenance work.

*10.14

May 22, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject Board Approval to Purchase Wireless Radio System From Bearcom Wireless Worldwide

New IRS regulations began a District review of all cell phone use, cost and need. During the process, Randy Wheaton, Director of Maintenance, contacted wireless radio vendors for system trials and quotes. Two trials were conducted, one with Motorola equipment and one with Kenwood equipment. Four quotes were received for system specifications that were determined to best suit the District's needs.

Bearcom Wireless Worldwide provided both the best equipment trial and quote for the purchase of the equipment. The system being recommended is the Motorola TRBO Digital 2-Way Radio in the UHF Frequency Band. The heart of the system will consist of a TRBO XPR8300 digital repeater located at the Del Mar Heights School that will allow maximum coverage throughout the DMUSD school sites. A XPR4300 control station will be located at the District Office as well as Sycamore Ridge in order to monitor conversations, and in case of an emergency, give portable units direction. Two XPR4300 mobile units will be installed in maintenance vans to ensure communications while traveling throughout the extended area. The handheld portable radios will be the Motorola XPR6500 full keypad Digital Display unit that is high power and capable of text messaging. The units come with Li-Ion batteries, belt-clips, desktop IMPRES chargers, stubby antennas, and will be fully programmed. These units comply with FCC narrow-banding regulations, which require all two-way radio communication to be on 12.5 KHZ channels by 1/1/2003.

The cost of the above system will be \$26,118.17. A Motorola Factory Rebate of \$1,200.00 will be available on radios purchased before June 21, 2008. The cost for a 10-year one frequency F.C.C. License is approximately \$585.00. The total cost including the F.C.C. License and the rebate credit will be \$25,503.17.

The Motorola XPR6500's have a life expectancy of 11-15 years. A cost analysis of cell phone use over 15 years is shown below.

- Cost of Phones – 18 units x \$100 = \$1,800
- Cost of Plans – 18 units x \$35/mo. = \$7,560
- 1 year = \$ 9,360
- 2 years = \$16,920
- 3 years = \$24,480
- 4 years = \$32,040
- 5 years = \$39,600
- Phone upgrades = \$1,800
- 6 years = \$48,960
- 7 years = \$56,520
- 8 years = \$64,080
- 9 years = \$71,640
- 10 years = \$79,200
- Phone upgrades = \$1,800
- 11 years = \$88,560
- 12 years = \$96,120
- 13 years = \$103,680
- 14 years = \$111,240
- 15 years = \$118,800

The Motorola XPR6500 is the most cost effective way to connect the Maintenance and Custodial Departments of the DMUSD. The 18 radio systems will be replacing 16 current District cell phones. The Director of Maintenance and the lead night plant manager will keep cell phones as an additional contact option. Eliminating 16 cell phones will be a savings of approximately \$600 per month or \$7,200 per year for the District. Current expenditures are charged to the unrestricted general fund. The purchase of the proposed Motorola system will be charged to restricted maintenance with the system paying for itself in 3 ½ years.

FISCAL IMPACT:

Revenue:	Restricted Maintenance Program
Expenditure:	The \$25,503 Expenditure will be charged to the adopted 2007/2008 Restricted Maintenance equipment budget
Fund Balance:	No change to fund balance.

RECOMMENDED: The Interim Superintendent Recommends approval to purchase wireless radio system from Bearcom Wireless Worldwide.

*10.15

May 28, 2008

To: Board Members
From: Dena Whittington, Assistant Superintendent, Business Services
Through: Janet Bernard, Interim Superintendent
Subject: 2007-2008 National School Lunch Report

As approved by the Board of Trustees, the Del Mar Union School District entered into the National School Lunch Program on October 2, 2006. Meals are prepared by the San Dieguito Union High School District and meet the United States Department of Agriculture nutritional standards. The district also secured health permits and follows all applicable health code requirements from the San Diego County Department of Environmental Health.

Lunch program data for 2007-2008:

- Average meals per day is 1,224 (1,195 in 06-07)
- Most meals served on one day (chicken nuggets) 1,665 (1,698 in 06-07)
- Least meals served on any one day (beef taco twins) 840 (829 in 06-07)
- 163 free and reduced students districtwide (140 in 06-07)
- 870 students in milk program
- Average of 446 snacks per day to District Childcare program

FISCAL IMPACT: Revenues, Expenses or Fund Balance in the Cafeteria Fund have not been adjusted due to this report.

RECOMMENDED: For information only No action required.

10.16

May 28, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Through: Janet Bernard, Interim Superintendent

Subject: 2008-09 Governor's May Revise Budget

Summary of the Governor's May Revise Budget

- The good news is that the Governor will not be imposing a 2.4% deficit factor on Revenue Limit Funding. For DMUSD, this means \$472,905 of State Revenue will remain in the District.
- Special Education funding in 08-09 was restored to the same levels as 07-08. This trade-off in the State Budget was Deferred Maintenance. There will be no Deferred Maintenance Match in 08-09. The District's Deferred Maintenance Fund will be short about \$150,000. The District will also be allowed to opt-out of the transfer of \$190,000 from Restricted Maintenance to the Deferred Maintenance Fund.
- One option the Governor is offering to districts as a way of balancing their budgets is to reduce the Designation for Economic Uncertainties from 3% to 2%. This is only a temporary reduction and reserve levels would need to be replenished in the 2010-2011 school year. However, this is not a viable option for the DMUSD.
- Districts may elect to "sweep" any unused carryover balances in 07-08 from the Restricted General Fund to the Unrestricted General Fund. As of May 21, 2008, DMUSD had almost \$1 million dollars in restricted balances. The largest portion comes from \$397,000 of Restricted Maintenance carryover. Unfortunately, the legislation was not clear on this option and districts are waiting for clarification.
- Every year DMUSD transfers 3% of the total General Fund Adopted Budget to the Restricted Maintenance Program. This year the State is allowing districts to reduce the transfer to 2%. This would save DMUSD almost \$350,000 in the Unrestricted General Fund. Subsequently, this means that the Restricted Maintenance Program will not have those funds for future site maintenance and repairs.

The Proposed 2008-09 Budget, which is being presented to the Board tonight is still a “work in progress”. The \$472,905 in State Revenues has been included in the proposed 08-09 budget. Special education funding has been adjusted as of the May Revise using projections from the North County Consortium for Special Education. The remaining options above have not been incorporated into the attached documents.

The Board may wish to direct staff to implement one or all of the above suggestions.

FISCAL IMPACT: This report does not affect revenues, expenses, or projected ending fund balances in the 2008-09 budget.

RECOMMENDED: For information only. No action required.

10.17

Del Mar Union School District

2008/09 Budget Report

NARRATIVE

RESTRICTED AND UNRESTRICTED FUND SUMMARY

The following narrative explains changes that have occurred in the District's 2008/09 Proposed Budget on May 28, 2008 as compared to the 2008/09 Proposed Budget on May 14, 2008

Income

Property Tax and Revenue Limit Sources	\$929
Adjustment to Special Education Revenues.	
Federal Revenue	No Change
State Revenue	\$472,905
Increase to State revenue equivalent to 2.4% of Revenue Limit	
Local Revenue	\$62,818
Decrease of site deferred revenue of \$35,500 and adjustment to Special Education Revenues of \$98,384.	
Expenditures	
Certificated Salaries	-\$35,500
Reduction of .50 FTE of certificated teacher offset by decrease in site deferred revenue above.	
Classified Salaries	No Change
Employee Benefits	No Change
Books and Supplies	\$59,404
Increase to Technology Budget of \$98,000 which is equal to unspent 07-08 Technology Budget on May 20,2008. Decrease to site and department budgets district wide of 10% saving \$38,596.	
Services and Other Operating Expenditures	-\$57,241
Reduction in attorney fees.	
Capital Outlay	No Change

Other Outgo **No Change**

Transfers of Indirect/Direct Support **\$516**
Minor adjustment to transfers

Projected Ending Balance

Ending Balance **\$569,473**

Total projected decrease in ending fund balance is \$1,017,865. The deficit spending projected for 08/09 has been reduced by \$569,473 due to the above transactions.

**Del Mar Union School District
Budget Revenue and Expenditure Projections 08/09
May 28, 2008 - May Revise**

Revenues	2007-08	2008-09		Percent Change	Dollar change since last update	
	Projected Actuals at May Revise	Estimated Budget (January Proposed)	2008-09 Estimated Budget (May 14 Workshop)			2008-09 Estimated Budget (May Revise)
Revenue Limit Sources	\$ 29,325,926	\$ 30,736,473	\$ 30,736,473	\$ 30,737,402	0%	\$ 929
Federal Revenue	726,596	724,941	717,177	717,177	0%	-
Other State Revenue	4,285,865	3,328,129	3,328,129	3,801,034	12%	472,905
Other Local Revenue	3,284,173	1,957,702	2,368,384	2,431,202	3%	62,818
Total Revenues	\$ 37,622,560	\$ 36,747,245	\$ 37,150,163	\$ 37,686,815	1%	\$ 536,652
Expenditures						
Certificated Salaries	\$ 20,191,383	\$ 20,571,706	\$ 20,817,716	\$ 20,782,216	0%	\$ (35,500)
Classified Salaries	5,507,433	5,543,138	5,626,196	5,626,196	0%	-
Employee Benefits	5,656,927	5,984,544	6,009,973	6,009,973	0%	-
Books and Supplies	3,247,420	2,117,399	2,028,052	2,087,456	3%	59,404
Services and Other Operating	3,913,942	3,735,508	4,033,393	3,976,152	-1%	(57,241)
Capital Outlay	195,802	126,430	126,430	126,430	0%	-
Other Outgo	128,345	117,862	117,862	117,862	0%	-
Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)	(21,605)	-2%	516
Total Expenditures	\$ 38,819,131	\$ 38,174,466	\$ 38,737,501	\$ 38,704,680	0%	\$ (32,821)
Excess (Deficiency) Revenues and Expenditures	\$ (1,196,571)	\$ (1,427,221)	\$ (1,587,338)	\$ (1,017,865)		\$ 569,473
Estimated Beginning Fund Balance	\$ 9,499,716	\$ 8,303,145	\$ 8,303,145	\$ 8,303,145		
Estimated Ending Fund Balance	\$ 8,303,145	\$ 6,875,924	\$ 6,715,807	\$ 7,285,280		

**Del Mar Union School District
Budget Revenue Projections
May 28, 2008 - May Revise**

	2007-08 Projected Actuals at May Revise	2008-09 Estimated Budget (January Proposed)	2008-09 Estimated Budget (May 14 Workshop)	2008-09 Estimated Budget (May Revise)	Percent Change	Dollar change since last update
Revenues						
Revenue Limit Sources						
8011 Rev Limit	\$ (4,264)	\$ (4,264)	\$ (4,264)	\$ (4,264)	0%	\$ -
8021 Homeowner's Exemption	313,568	313,568	313,568	313,568	0%	0
8041 Secured Roll Tax	27,963,171	29,361,330	29,361,330	29,361,330	0%	0
8042 Unsecured Roll Tax	985,671	985,671	985,671	985,671	0%	0
8043 Prior Years' Tax	(38,286)	(38,286)	(38,286)	(38,286)	0%	0
8091 Revenue Limit Transfers	(220,625)	(220,625)	(220,625)	(220,625)	0%	0
8091 Special Ed	220,625	220,625	220,625	220,625	0%	0
8097 Special Ed	106,066	118,454	118,454	119,383	1%	929
Total Revenue Limit Sources	\$ 29,325,926	\$ 30,736,473	\$ 30,736,473	\$ 30,737,402	0%	\$ 929
Federal Revenue						
8181 Spec Ed - IDEA B Grant Ent	\$ 541,215	\$ 541,215	\$ 541,215	\$ 541,215	0%	\$ -
8182 Spec Ed - IDEA Pre ent non ris	41,201	41,778	41,778	41,778	0%	0
8182 Spec Ed - IDEA Pre loc ent ris	69,520	70,493	70,493	70,493	0%	0
8285 Spec Ed - IDEA inservice training	815	266	266	266	0%	0
8290 IASA - Drug Free Schools ent	12,860	7,793	7,793	7,793	0%	0
8290 NCLB:Title II, Pt A, Teacher Quality	40,294	40,576	32,812	32,812	0%	0
8290 Title II Enhanced Educ thru Tech	0	1,440	1,440	1,440	0%	0
8290 Title V/VI-Pt A: Innov Ed	2,926	2,781	2,781	2,781	0%	0
8290 Title III LEP Student Program	17,765	18,599	18,599	18,599	0%	0
Total Federal Revenue	\$ 726,596	\$ 724,941	\$ 717,177	\$ 717,177	0%	\$ -

Other State Revenue

8311 Economic Impact Aid	\$ 119,631	\$ 111,867	\$ 111,867	\$ 111,867	0%	\$ 111,867
8311 Gifted and Talented	32,219	29,974	29,974	29,974	0%	29,974
8311 Transportation-Home to School	74,961	70,097	70,097	70,097	0%	70,097
8434 Class Size Reduction, K-3	2,521,131	2,289,939	2,289,939	2,289,939	0%	2,289,939
8434 Basic Aid "Fair Share"	0	(472,905)	(472,905)	0	-100%	472,905
8560 State Lottery Revenue	452,056	452,056	452,056	452,056	0%	452,056
8560 Prop 20 Lottery	82,192	82,192	82,192	82,192	0%	82,192
8590 All other State Revenue	225	0	0	0	0%	0
8590 P.E. Teacher Incentive Grant	140,000	0	0	0	0%	0
8590 Eng Lang Acq Program - Tchr Stdt	8,296	6,603	6,603	6,603	0%	6,603
8590 All other State Revenue Sped Settle	10,124	10,124	10,124	10,124	0%	10,124
8590 Spec Ed - IDEA lov incidence ent	776	0	0	0	0%	0
8590 Special Ed - Personnel Staff Dev	1,294	1,294	1,294	1,294	0%	1,294
8590 TUPE	8,200	0	0	0	0%	0
8590 Arts and Music Block Grant	59,511	55,649	55,649	55,649	0%	55,649
8590 Instructional School Grant	15,750	0	0	0	0%	0
8590 IMFRP/Inst Mat Realign	239,791	223,078	223,078	223,078	0%	223,078
8590 Inst Mat Eng Lang Learn	6,750	0	0	0	0%	0
8590 Peer Assistance and Review	23,760	20,037	20,037	20,037	0%	20,037
8590 Staff Dev Admin Training	6,000	0	0	0	0%	0
8590 Pupil Retention Block Grant	25,708	22,520	22,520	22,520	0%	22,520
8590 Professional Dev Block Grant	168,597	156,846	156,846	156,846	0%	156,846
8590 School and Lib Improvement Block C	288,893	268,758	268,758	268,758	0%	268,758
Total Other State Revenue	\$ 4,285,865	\$ 3,328,129	\$ 3,328,129	\$ 3,801,034	12%	\$ 472,905

Other Local Revenue

8650	Leases and Rentals	\$	164,372	\$	-	\$	229,243	\$	-	0%	\$	-
8660	Interest	\$	230,224	\$	229,243	\$	229,177	\$	229,177	0%	\$	(66)
8660	Interest P/Y Trans	\$	17,030	\$	17,030	\$	17,030	\$	17,030	0%	\$	0
8660	Interest Current Trans	\$	216,966	\$	163,036	\$	163,036	\$	163,036	0%	\$	0
8699-000	All Other Local Revenue	\$	2,447	\$	0	\$	0	\$	0	0%	\$	0
8699-003	Extra Staff - Heights	\$	90,001	\$	0	\$	94,000	\$	58,500	-61%	\$	(35,500)
8699-004	Extra Staff - Hills	\$	86,000	\$	0	\$	106,500	\$	106,500	0%	\$	0
8699-005	Extra Staff - CDM	\$	49,000	\$	0	\$	36,000	\$	36,000	0%	\$	0
8699-006	Extra Staff - AF	\$	68,000	\$	0	\$	36,000	\$	36,000	0%	\$	0
8699-007	Extra Staff - Torrey	\$	34,228	\$	0	\$	35,500	\$	35,500	0%	\$	0
8699-008	Extra Staff - Sage	\$	0	\$	0	\$	71,000	\$	71,000	0%	\$	0
8699-009	Extra Staff - Sycamore	\$	15,532	\$	0	\$	500	\$	500	0%	\$	0
8699-010	Extra Staff - Ocean Air	\$	30,735	\$	0	\$	36,000	\$	36,000	0%	\$	0
8699-030	Foundation Enrichment	\$	0	\$	0	\$	0	\$	0	0%	\$	0
8699-045	Field Use Revenue	\$	28,000	\$	20,000	\$	15,182	\$	15,182	0%	\$	0
8699-046	Facility Use Revenue	\$	7,143	\$	5,800	\$	5,800	\$	5,800	0%	\$	0
8699-120	Ocean Air Fundraising	\$	40,417	\$	0	\$	0	\$	0	0%	\$	0
8699-320	Heights Fundraising	\$	29,676	\$	0	\$	0	\$	0	0%	\$	0
8699-420	Hills Fundraising	\$	49,730	\$	0	\$	0	\$	0	0%	\$	0
8699-511	Child Care Utilities	\$	2,758	\$	0	\$	0	\$	0	0%	\$	0
8699-510	Winston Utilities	\$	12,920	\$	0	\$	0	\$	0	0%	\$	0
8699-512	Maintenance Utilities	\$	1,279	\$	0	\$	0	\$	0	0%	\$	0
8699-520	CDM Fundraising	\$	48,958	\$	0	\$	0	\$	0	0%	\$	0
8699-620	Ash Falls Fundraising	\$	48,703	\$	0	\$	0	\$	0	0%	\$	0
8699-720	Torrey Fundraising	\$	24,774	\$	0	\$	0	\$	0	0%	\$	0
8699-755	6th Grade Camp	\$	146,615	\$	146,615	\$	146,615	\$	146,615	0%	\$	0
8699-772	Reimb Fr CFD Facility	\$	71,118	\$	71,118	\$	71,118	\$	71,118	0%	\$	0
8699-820	Sage Cyn Fundraising	\$	57,429	\$	0	\$	0	\$	0	0%	\$	0
8699-920	Sycamore Fundraising	\$	30,848	\$	0	\$	0	\$	0	0%	\$	0
8783	Transfer from JPA	\$	255,946	\$	0	\$	0	\$	0	0%	\$	0
8792-000	Preschool with Solana Beach	\$	22,046	\$	22,046	\$	22,046	\$	22,046	0%	\$	0
8792-025	Transfer from County (NCSSE)	\$	1,242,752	\$	1,124,288	\$	1,124,288	\$	1,242,752	10%	\$	118,464
	SELPA Reimb Reg. Class	\$	158,526	\$	158,526	\$	158,526	\$	138,446	-15%	\$	(20,080)
Total Other Local Revenues		\$	3,284,173	\$	1,957,702	\$	2,368,384	\$	2,431,202	3%	\$	62,818

Total Revenues

\$	37,622,560	\$	36,747,245	\$	37,150,163	\$	37,686,815	\$	536,652	1%
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Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			139 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	28,999,235.00	326,691.00	29,325,926.00	30,397,393.00	340,008.00	30,737,401.00	4.8%
2) Federal Revenue		8100-8299	0.00	726,596.00	726,596.00	0.00	717,177.00	717,177.00	-1.3%
3) Other State Revenue		8300-8599	2,983,311.00	1,302,554.00	4,285,865.00	2,752,119.00	1,048,915.00	3,801,034.00	-11.3%
4) Other Local Revenue		8600-8799	1,860,849.00	1,423,324.00	3,284,173.00	1,027,958.00	1,403,244.00	2,431,202.00	-26.0%
5) TOTAL REVENUES			33,843,395.00	3,779,165.00	37,622,560.00	34,177,470.00	3,509,344.00	37,686,814.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,606,694.00	2,630,742.00	20,237,436.00	18,588,826.00	2,193,390.00	20,782,216.00	2.7%
2) Classified Salaries		2000-2999	3,292,296.00	2,032,078.00	5,324,374.00	3,592,961.00	2,033,235.00	5,626,196.00	5.7%
3) Employee Benefits		3000-3999	4,826,894.00	930,065.00	5,756,959.00	5,113,177.00	896,796.00	6,009,973.00	4.4%
4) Books and Supplies		4000-4999	1,882,221.00	1,586,398.00	3,468,619.00	1,233,095.00	854,361.00	2,087,456.00	-39.8%
5) Services and Other Operating Expenditures		5000-5999	2,458,540.00	1,551,710.00	4,010,250.00	2,685,236.00	1,290,916.00	3,976,152.00	-0.9%
6) Capital Outlay		6000-6999	192,342.00	25,376.00	217,718.00	126,430.00	0.00	126,430.00	-41.9%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	40,169.00	88,176.00	128,345.00	29,686.00	88,176.00	117,862.00	-8.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(22,379.00)	258.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
9) TOTAL EXPENDITURES			30,276,777.00	8,844,803.00	39,121,580.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.1%
D. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,566,618.00	(5,065,638.00)	(1,499,020.00)	2,830,180.00	(3,847,530.00)	(1,017,350.00)	-32.1%
I. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	255,946.00	140,731.00	396,677.00	0.00	190,230.00	190,230.00	-52.0%
2) 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%
3) Contributions		8980-8999	(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,161,279.00)	4,020,548.00	(140,731.00)	(4,037,760.00)	3,847,530.00	(190,230.00)	35.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			140 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(594,661.00)	(1,045,090.00)	(1,639,751.00)	(1,207,580.00)	0.00	(1,207,580.00)	-26.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,238,034.84	1,261,681.63	9,499,716.47	7,643,373.84	216,591.63	7,859,965.47	-17.3%
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)			8,238,034.84	1,261,681.63	9,499,716.47	7,643,373.84	216,591.63	7,859,965.47	-17.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,238,034.84	1,261,681.63	9,499,716.47	7,643,373.84	216,591.63	7,859,965.47	-17.3%
2) Ending Balance, June 30 (E + F1e)									
			7,643,373.84	216,591.63	7,859,965.47	6,435,793.84	216,591.63	6,652,385.47	-15.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	1,335,643.00	216,591.54	1,552,234.54	1,337,837.10	216,594.54	1,554,431.64	0.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,173,647.00	0.00	1,173,647.00	1,161,124.00	0.00	1,161,124.00	-1.1%
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									
State Mandates	0000	9780	641,279.00	0.00	641,279.00	641,279.00	0.00	641,279.00	0.0%
New School Start Up	0000	9780				312,374.00		312,374.00	
Resignation Agreement	0000	9780				72,959.00		72,959.00	
State Mandate	0000	9780	312,374.00		312,374.00	255,946.00		255,946.00	
New School Start Up	0000	9780	72,959.00		72,959.00				
Resignation Agreement	0000	9780	255,946.00		255,946.00				
c) Undesignated Amount									
		9790	4,472,804.84	0.09	4,472,804.93				
d) Unappropriated Amount									
		9790				3,275,553.74	(2.91)	3,275,550.83	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			141 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) 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				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

San Diego County Department of Education

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			42 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	(4,264.00)	0.00	(4,264.00)	(4,264.00)	0.00	(4,264.00)	0.0%
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%
Tax Relief Subventions									
Homeowners' Exemptions		8021	313,568.00	0.00	313,568.00	313,568.00	0.00	313,568.00	0.0%
Timber 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	27,963,171.00	0.00	27,963,171.00	29,361,329.00	0.00	29,361,329.00	5.0%
Unsecured Roll Taxes		8042	985,671.00	0.00	985,671.00	985,671.00	0.00	985,671.00	0.0%
Prior Years' Taxes		8043	(38,286.00)	0.00	(38,286.00)	(38,286.00)	0.00	(38,286.00)	0.0%
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 (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			29,219,860.00	0.00	29,219,860.00	30,618,018.00	0.00	30,618,018.00	4.8%
Revenue Limit Transfers									
Unrestricted 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%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	106,066.00	106,066.00	0.00	119,383.00	119,383.00	12.6%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			28,999,235.00	326,691.00	29,325,926.00	30,397,393.00	340,008.00	30,737,401.00	4.8%
DERAL 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	541,215.00	541,215.00	0.00	541,215.00	541,215.00	0.0%
Special Education Discretionary Grants		8182	0.00	111,040.00	111,040.00	0.00	112,271.00	112,271.00	1.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	496.00	496.00	0.00	266.00	266.00	-46.4%
Loss-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
SLBI/ASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		60,985.00	60,985.00		55,632.00	55,632.00	-8.8%
Educational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		12,860.00	12,860.00		7,793.00	7,793.00	-39.4%
PA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	726,596.00	726,596.00	0.00	717,177.00	717,177.00	-1.3%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			143 % 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 STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	0.00		0.00	0.00		0.00	0.0%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/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%
Special 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%
Gifted and Talented Pupils	7140	8311		32,219.00	32,219.00		29,974.00	29,974.00	-7.0%
Home-to-School Transportation	7230	8311		74,961.00	74,961.00		70,097.00	70,097.00	-6.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		119,631.00	119,631.00		111,867.00	111,867.00	-6.5%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,492,217.00	0.00	2,492,217.00	2,289,939.00	0.00	2,289,939.00	-8.1%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	452,056.00	82,192.00	534,248.00	452,056.00	82,192.00	534,248.00	0.0%
Tax 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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		59,511.00	59,511.00		55,649.00	55,649.00	-6.5%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		246,541.00	246,541.00		223,078.00	223,078.00	-9.5%
Staff Development	7292, 7294, 7295, 7296	8590		0.00	0.00		0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		8,200.00	8,200.00		0.00	0.00	-100.0%
Healthy Start	6240-6245	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		25,708.00	25,708.00		22,520.00	22,520.00	-12.4%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		0.00	0.00		0.00	0.00	0.0%
Professional Development Block Grant	7393	8590		168,597.00	168,597.00		156,846.00	156,846.00	-7.0%
Targeted Instructional Improvement Block Grant	7394	8590		0.00	0.00		0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590		288,893.00	288,893.00		268,758.00	268,758.00	-7.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,038.00	196,101.00	235,139.00	10,124.00	27,934.00	38,058.00	-83.8%
TOTAL OTHER STATE REVENUE			2,983,311.00	1,302,554.00	4,285,865.00	2,752,119.00	1,048,915.00	3,801,034.00	-11.3%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			144 % 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%
Leases and Rentals		8650	164,372.00	0.00	164,372.00	0.00	0.00	0.00	-100.0%
Interest		8660	464,220.00	0.00	464,220.00	409,243.00	0.00	409,243.00	-11.8%
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%
Mitigation/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									
Plus: 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	976,311.00	22,046.00	998,357.00	618,715.00	22,046.00	640,761.00	-35.8%
Contribution		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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		1,401,278.00	1,401,278.00		1,381,198.00	1,381,198.00	-1.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/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%
TOTAL OTHER LOCAL REVENUE			1,860,849.00	1,423,324.00	3,284,173.00	1,027,958.00	1,403,244.00	2,431,202.00	-26.0%
TOTAL REVENUES			33,843,395.00	3,779,165.00	37,622,560.00	34,177,470.00	3,509,344.00	37,686,814.00	0.2%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			145 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,731,861.00	2,476,243.00	18,208,104.00	16,572,683.00	2,056,449.00	18,629,132.00	2.3%
Certificated Pupil Support Salaries		1200	478,797.00	0.00	478,797.00	485,952.00	0.00	485,952.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,379,077.00	151,108.00	1,530,185.00	1,405,191.00	136,941.00	1,542,132.00	0.8%
Other Certificated Salaries		1900	16,959.00	3,391.00	20,350.00	125,000.00	0.00	125,000.00	514.3%
TOTAL, CERTIFICATED SALARIES			17,606,694.00	2,630,742.00	20,237,436.00	18,588,826.00	2,193,390.00	20,782,216.00	2.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	396,275.00	1,564,986.00	1,961,261.00	461,610.00	1,604,612.00	2,066,222.00	5.4%
Classified Support Salaries		2200	1,368,760.00	185,572.00	1,554,332.00	1,401,595.00	193,987.00	1,595,582.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	124,437.00	79,521.00	203,958.00	293,972.00	39,760.00	333,732.00	63.6%
Clerical, Technical and Office Salaries		2400	1,211,685.00	71,226.00	1,282,911.00	1,185,329.00	71,758.00	1,257,087.00	-2.0%
Other Classified Salaries		2900	191,139.00	130,773.00	321,912.00	250,455.00	123,118.00	373,573.00	16.0%
TOTAL, CLASSIFIED SALARIES			3,292,296.00	2,032,078.00	5,324,374.00	3,592,961.00	2,033,235.00	5,626,196.00	5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,427,774.00	202,622.00	1,630,396.00	1,513,649.00	186,719.00	1,700,368.00	4.3%
PERS		3201-3202	297,422.00	184,561.00	481,983.00	336,098.00	180,394.00	516,492.00	7.2%
OASDI/Medicare/Alternative		3301-3302	498,700.00	197,525.00	696,225.00	536,342.00	187,521.00	723,863.00	4.0%
Health and Welfare Benefits		3401-3402	2,156,705.00	277,925.00	2,434,630.00	2,211,513.00	278,484.00	2,489,997.00	2.3%
Unemployment Insurance		3501-3502	10,168.00	2,282.00	12,450.00	11,035.00	2,135.00	13,170.00	5.8%
Workers' Compensation		3601-3602	293,490.00	63,975.00	357,465.00	311,939.00	60,289.00	372,228.00	4.1%
OPEB, Allocated		3701-3702	123,122.00	11.00	123,133.00	180,000.00	0.00	180,000.00	46.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,513.00	1,164.00	20,677.00	12,601.00	1,254.00	13,855.00	-33.0%
TOTAL, EMPLOYEE BENEFITS			4,826,894.00	930,065.00	5,756,959.00	5,113,177.00	896,796.00	6,009,973.00	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	435,361.00	361,378.00	796,739.00	430,107.00	305,270.00	735,377.00	-7.7%
Books and Other Reference Materials		4200	97,531.00	0.00	97,531.00	26,405.00	2,781.00	29,186.00	-70.1%
Materials and Supplies		4300	1,181,949.00	1,038,481.00	2,220,430.00	652,766.00	510,037.00	1,162,803.00	-47.6%
Noncapitalized Equipment		4400	167,380.00	186,539.00	353,919.00	123,817.00	36,273.00	160,090.00	-54.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,882,221.00	1,586,398.00	3,468,619.00	1,233,095.00	854,361.00	2,087,456.00	-39.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,543.00	62,508.00	120,051.00	50,137.00	21,631.00	71,768.00	-40.2%
Dues and Memberships		5300	24,400.00	0.00	24,400.00	24,295.00	0.00	24,295.00	-0.4%
Insurance		5400 - 5450	189,912.00	0.00	189,912.00	189,912.00	0.00	189,912.00	0.0%
Operations and Housekeeping Services		5500	818,446.00	2,060.00	820,506.00	908,024.00	2,060.00	910,084.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,605.00	672,356.00	840,961.00	166,653.00	310,515.00	477,168.00	-43.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers 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 Operating Expenditures		5800	1,148,937.00	814,786.00	1,963,723.00	1,284,340.00	956,710.00	2,241,050.00	14.1%
Communications		5900	127,497.00	0.00	127,497.00	138,675.00	0.00	138,675.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,458,540.00	1,551,710.00	4,010,250.00	2,685,236.00	1,290,916.00	3,976,152.00	-0.9%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 Budget			146 % Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	56,912.00	0.00	56,912.00	0.00	0.00	0.00	-100.0%
Equipment		6400	39,009.00	25,376.00	64,385.00	30,009.00	0.00	30,009.00	-53.4%
Equipment Replacement		6500	96,421.00	0.00	96,421.00	96,421.00	0.00	96,421.00	0.0%
TOTAL, CAPITAL OUTLAY			192,342.00	25,376.00	217,718.00	126,430.00	0.00	126,430.00	-41.9%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7436	5,639.00	9,339.00	14,978.00	2,414.00	9,339.00	11,753.00	-21.5%
Other Debt Service - Principal		7439	34,530.00	78,837.00	113,367.00	27,272.00	78,837.00	106,109.00	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			40,169.00	88,176.00	128,345.00	29,686.00	88,176.00	117,862.00	-8.2%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(258.00)	258.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(22,121.00)	0.00	(22,121.00)	New
Transfers of Direct Support Costs		7370	0.00	0.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	(22,121.00)	0.00	(22,121.00)				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(22,379.00)	258.00	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.0%
TOTAL EXPENDITURES			30,276,777.00	8,844,803.00	39,121,580.00	31,347,290.00	7,356,874.00	38,704,164.00	-1.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals			2008-09 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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%
(a) TOTAL, INTERFUND TRANSFERS IN			255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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	255,946.00	0.00	255,946.00	0.00	0.00	0.00	-100.0%
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	140,731.00	140,731.00	0.00	190,230.00	190,230.00	35.2%
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%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,946.00	140,731.00	396,677.00	0.00	190,230.00	190,230.00	-52.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 Lapsed/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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			(4,161,279.00)	4,161,279.00	0.00	(4,037,760.00)	4,037,760.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
a - b + c - d + e			(4,161,279.00)	4,020,548.00	(140,731.00)	(4,037,760.00)	3,847,530.00	(190,230.00)	35.2%

May 28, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services
Jonathon Guertin, Data Management Coordinator

Through: Janet Bernard, Interim Superintendent

Subject: Infinite Campus – Student Information System Update

At the April 23, 2008 regular meeting, Board members were briefed on the current status of Infinite Campus, as well as the possible replacement with Edupoint Educational Systems GeneSIS product.

The San Diego County Office of Education (SDCOE) has begun working with the DMUSD, as well as the Encinitas Union School District, in the data conversion process. Over the next two weeks, Jonathon Guertin will be creating the conversion scripts necessary to move data from Infinite Campus to GeneSIS. Numerous milestones have been established between Edupoint, the SDCOE, and the DMUSD, to ensure attendance and state reporting functionality are satisfactory and to ultimately ensure a successful transition.

Since the DMUSD will continue to work with the SDCOE on this project, no additional expenditures in the form of hardware/software or increased license fees above and beyond our current budgeted amounts are expected.

As the DMUSD continues to progress through this conversion, monthly updates will be provided to the Board of Trustees.

FISCAL IMPACT: Revenue: General Fund Unrestricted Revenue
Expenditure: At this time the expenditure budget in 07-08 and 08-09 for the student information system fees remain the same as Infinite Campus, \$30,527.00.
Fund Balance: No change to fund balance in 07-08 or 08-09

RECOMMENDED: For information only. No action required.

10.18

May 28, 2008

To: Board Members

From: Dena Whittington, Assistant Superintendent, Business Services

Subject: Board Approval, Pricing For Meals and Milk Offered to Students and Adults for the School Year 2008-2009

The District lunch program must be operated on a nonprofit basis. School food authorities operating a food program must establish meal prices that are affordable to students, cover the cost of preparing the meals, and do not result in any type of profit.

Program regulations require that all reimbursable school lunches be priced as a unit. In addition, offer versus serve provisions must not affect the selling price of the lunch as established by the district. Regardless of which items a student chooses, he/she must pay the established full or reduced price meal charge, as appropriate. Students that are eligible for free meals do not pay. Past practice in the Del Mar Union School District has been that students identified as being eligible for reduced price meals do not pay the approved \$.40 per meal. Starting in the 2008-2009 school year, the Business Services Department recommends collecting the approved \$.40 per meal. This will generate another \$4,248 in annual revenue. Due to the existing order processing system, there will be a minimal workload impact to the Child Nutrition Department.

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

Beginning in the 08-09 school year, the State reimbursement rate will be reduced by \$.04 per meal. The meal cost from the San Dieguito Union High School District will be increasing by \$.10. Existing staffing costs will increase by \$10,915 due to step and column movement on the classified salary schedule. In addition, delivery expenses increase with rising fuel costs. These circumstances require the Business Services Department to recommend a meal price increase for

the first time in two years. This will also assist the Child Nutrition Fund in establishing a reserve to replace equipment and vehicles as needed in the near future.

The following rates are being recommended for the 2008-2009 school year:

Description	Price	Increase
Paid Student reimbursable meal including milk	\$3.50	\$.50
Reduced Student reimbursable meal including milk	\$.40	\$.40
Student milk only	\$.50	--
Adult reimbursable meal w/o milk	\$4.50	\$.50
Adult milk	\$.55	--

Note that the sales price for adult meal and milk does include applicable sales tax.

FISCAL IMPACT:

Child Nutrition Fund:

“Paid” revenues will increase by \$99,000.

“Reduced” revenues will increase by \$4,248.

RECOMMENDED:

The Interim Superintendent recommends approval of the 2008-2009 meal and milk prices for students and adults, based on the extended vended meal agreement with San Dieguito Union High School District including the attached price increase.

10.19

**Del Mar Union School District
Cafeteria Fund
2008-09 Budget**

**\$3.25 Paid Meal Price
Projected 2008-2009 Budget**

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		
Paid	180	1100	\$ 0.25	\$ -	\$ 3.25	\$ 693,000.00	Federal	\$ 111,585.60
Reduced	180	59	\$ 2.09	\$ 0.18	\$ 0.40	\$ 28,355.40	State	\$ 4,795.20
Free	180	89	\$ 2.49	\$ 0.18	\$ -	\$ 42,773.40	Local	\$ 807,569.00
Snack	180	500	\$ -	\$ 0.06	\$ -	\$ 5,400.00		\$ 923,949.80
Milk Program (\$90 per year for 870 students)						\$ 78,300.00		
Snack Program (\$.70 * 180 days of school * 500 snacks per day)						\$ 63,000.00		
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00		
Interest						\$ 9,724.00		
Total Revenue						\$ 928,197.80		

Expenditures

Labor	Calculated by FIS system, staffing as of 4/14/08		\$	116,169.00		
Benefits	Calculated by FIS system, staffing as of 4/14/08		\$	34,425.00		
		School Days	Estimated Meals	Meal Price		
SDUHSD Paid	180	1100	\$ 2.75	\$ 544,500.00	1000	\$ -
Reduced	180	59	\$ 2.75	\$ 29,205.00	2000	\$ 116,169.00
Free	180	89	\$ 2.75	\$ 44,055.00	3000	\$ 34,425.00
					4000	\$ 746,314.00
Snack Program (\$.70 * 180 days of school * 500 snacks per day)				\$ 63,000.00	5000	\$ 7,333.00
					6000	\$ -
					7000	\$ 22,121.00
Commodities	reduction in food cost of \$.1675 per meal for 180 days		\$	(17,000.00)		\$ 926,362.00
Milk			\$	82,554.00		\$ 746,314.00
Service and Operating Costs			\$	7,333.00		
Capital Outlay - Delivery Vehicle			\$	-		
Indirect Costs to General Fund			\$	22,121.00		
Total Expenditures				\$ 926,362.00		
Excess (Deficiency) of Revenues over Expenditures				\$ 1,835.80		
Beginning Fund Balance				\$ 14,920.16		
Ending Fund Balance				\$ 16,755.96		

**Del Mar Union School District
Cafeteria Fund
2008-09 Budget**

***\$3.50 Paid Meal Price
Projected 2008-2009 Budget***

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		
Paid	180	1100	\$ 0.25	\$ -	\$ 3.50	\$ 742,500.00	Federal	\$ 111,585.60
Reduced	180	59	\$ 2.09	\$ 0.18	\$ 0.40	\$ 28,355.40	State	\$ 4,795.20
Free	180	89	\$ 2.49	\$ 0.18	\$ -	\$ 42,773.40	Local	\$ 857,069.00
Snack	180	500	\$ -	\$ 0.06	\$ -	\$ 5,400.00		\$ 973,449.80
Milk Program (\$90 per year for 870 students)						\$ 78,300.00		
Snack Program (\$.70 * 180 days of school * 500 snacks per day)						\$ 63,000.00		
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00		
Interest						\$ 9,724.00		
Total Revenue						\$ 977,697.80		

Expenditures

Labor	Calculated by FIS system, staffing as of 4/14/08	\$ 116,169.00
Benefits	Calculated by FIS system, staffing as of 4/14/08	\$ 34,425.00

	School Days	Estimated Meals	Meal Price				
SDUHSD Paid	180	1100	\$ 2.75	\$ 544,500.00	1000	\$ -	
Reduced	180	59	\$ 2.75	\$ 29,205.00	2000	\$ 116,169.00	
Free	180	89	\$ 2.75	\$ 44,055.00	3000	\$ 34,425.00	
Snack Program (\$.70 * 180 days of school * 500 snacks per day)				\$ 63,000.00	4000	\$ 746,314.00	
					5000	\$ 7,333.00	
					6000	\$ -	
					7000	\$ 22,121.00	
						\$ 926,362.00	

Commodities	reduction in food cost of \$.1675 per meal for 180 days	\$ (17,000.00)
--------------------	---	----------------

Milk		\$ 82,554.00	\$ 746,314.00
-------------	--	--------------	---------------

Service and Operating Costs		\$ 7,333.00
------------------------------------	--	-------------

Capital Outlay - Delivery Vehicle		\$ -
--	--	------

Indirect Costs to General Fund		\$ 22,121.00
---------------------------------------	--	--------------

Total Expenditures	\$ 926,362.00
Excess (Deficiency) of Revenues over Expenditures	\$ 51,335.80
Beginning Fund Balance	\$ 14,920.16
Ending Fund Balance	\$ 66,255.96

**Del Mar Union School District
Cafeteria Fund
2008-09 Budget
5/16/2008**

***Breakeven at \$3.50
Projected 2008-2009 Budget***

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		
Paid	180	720	\$ 0.25	\$ -	\$ 3.50	\$ 486,000.00	Federal	\$ 94,485.60
Reduced	180	59	\$ 2.09	\$ 0.18	\$ 0.40	\$ 28,355.40	State	\$ 4,795.20
Free	180	89	\$ 2.49	\$ 0.18	\$ -	\$ 42,773.40	Local	\$ 617,669.00
Snack	180	500	\$ -	\$ 0.06	\$ -	\$ 5,400.00		\$ 716,949.80
Milk Program (\$90 per year for 870 students)						\$ 78,300.00		
Snack Program (\$.70 * 180 days of school * 500 snacks per day)						\$ 63,000.00		
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00		
Interest						\$ 9,724.00		
Total Revenue						\$ 721,197.80		

Expenditures

Labor	Calculated by FIS system, staffing as of 4/14/08	\$ 98,574.00		
Benefits	Calculated by FIS system, staffing as of 4/14/08	\$ 34,425.00		
SDUHSD				
	School Days	Estimated Meals	Meal Price	
	Paid 180	720	\$ 2.75	\$ 356,400.00
	Reduced 180	59	\$ 2.75	\$ 29,205.00
	Free 180	89	\$ 2.75	\$ 44,055.00
	Snack Program (\$.70 * 180 days of school * 500 snacks per day)			\$ 63,000.00
				1000 \$ -
				2000 \$ 98,574.00
				3000 \$ 34,425.00
				4000 \$ 558,214.00
				5000 \$ 7,333.00
				6000 \$ -
				7000 \$ 22,121.00
Commodities	reduction in food cost of \$.1675 per meal for 180 days	\$ (17,000.00)		\$ 720,667.00
Milk		\$ 82,554.00	\$ 558,214.00	
Service and Operating Costs		\$ 7,333.00		
Capital Outlay - Delivery Vehicle		\$ -		
Indirect Costs to General Fund		\$ 22,121.00		
Total Expenditures		\$ 720,667.00		
Excess (Deficiency) of Revenues over Expenditures		\$ 530.80		
Beginning Fund Balance		\$ 14,920.16		
Ending Fund Balance		\$ 15,450.96		

San Dieguito

Union High School
District

710 Encinitas Blvd.
Encinitas, CA 92024-3357
(760) 753-6491
www.sduhsd.net

Board of Trustees:

Joyce Dalessandro
Linda Friedman
Barbara Groth
Beth Hergesheimer
Deanna Rich

Superintendent:

Peggy Lynch, Ed.D.

Business Services

Stephen G. Ma
(760) 943-3508 FAX

Canyon Crest Academy
Carmel Valley MS
Diegueno MS
Earl Warren MS
La Costa Canyon HS
North Coast Alternative HS
Oak Crest MS
San Dieguito Adult Education
San Dieguito HS Academy
Sunset HS
Torrey Pines HS

March 18, 2008

Dena Whittington
Assistant Superintendent, Business Services
Del Mar Union School District
225 Ninth Street
Del Mar, CA 92014

Dear Assistant Superintendent Whittington,

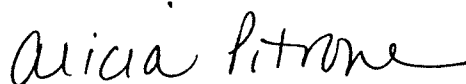
August 2008 will mark the two year anniversary of our Annual Vended Meal Agreement. It has been a pleasure to serve your lunch and snack programming needs. The San Dieguito Union High School District wishes to continue to provide nutritious foods that comply with all applicable health department, state, and federal regulations to the Del Mar Union School District community.

In the face of this difficult economy we are doing our best to produce meals and snacks in the most labor efficient manor possible. Despite our best efforts to contain costs it will be necessary to increase the meal and snack prices to meet skyrocketing food and supply costs: meal price increase from \$2.65 to \$2.75 and a snack price increase from \$.60 to \$.70.

Lastly, it is SDUHSD's desire to continually improve our service to the students of DMUSD. As such we have set up an e-suggestion box for program participants. It's as simple as an email to nutrition@sduhsd.net to pose questions, give suggestions, or express concerns. We encourage you to advertise the mailbox as you see fit.

We appreciate your business and look forward to your response.

Sincerely,



Alicia Pitrone, RD
Director of Nutrition Services
760-753-6241 x3427

DEL MAR UNION SCHOOL -2008-09 Budget 0208

Budget Summary by Object - J200

Fiscal Year 07/01/2008 - 06/30/2009

04/14/200

11:07:31A

155

Fund 13-00 CAFETERIA SPCL REVENUE FUND

Object Description

2200 CLASSIFIED SUPPORT SALARIES 116,169

Total For 2000 \$116,169

3212 PERS, CLASSIFIED POSITIONS 10,165

3312 OASDI, CLASSIFIED POSITIONS 7,202

3322 MEDICARE, CLASSIFIED POSITIONS 1,685

3402 HEALTH & WELFARE BENEFITS, CLAS 13,672

3502 UNEMPLOYMENT INS, CLASS 58

3602 WORKER'S COMP INSURANCE, CLASS 1,643

Total For 3000 \$34,425

Total Expenditure \$150,594

Total Income \$0

May 28, 2008

To: Board Members
From: Dena Whittington, Assistant Superintendent, Business Services
Through: Janet Bernard, Interim Superintendent
Subject: 2007-2008 Monthly Budget Update

The attached sheets represent each district fund individually. The actual revenues and expenditures are as of April 30, 2008. Budget amounts are those reflected in the 07-08 Second Interim Report.

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

RECOMMENDED: For information only. No action required.

10.20

**Del Mar Union School District
2007-2008 Attorney Fees
General Fund - Unrestricted
April 30, 2008**

		2007-08		
		Revised at	Actuals to	% of Budget
		Second Interim	Date	Remaining
0000-504	Business	105,277	58,014	45%
0000-772	Facilities	19,903	12,698	36%
0000-503	Personnel	17,321	17,321	0%
0000-420	Special Education	10,603	10,603	0%
Total Attorney Fees		\$ 153,104	\$ 98,636	36%

**Del Mar Union School District
2007-2008 Budget Update - Estimated Actuals
General Fund - Unrestricted
April 30, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ 28,999,235	\$ 28,128,659	3%
Federal Revenue	-	-	
Other State Revenue	2,942,616	2,663,009	10%
Other Local Revenue	1,992,462	1,702,071	15%
Total Revenues	\$ 33,934,313	\$ 32,493,739	4%
Expenditures			
Certificated Salaries	\$ 17,773,306	\$ 14,341,020	19%
Classified Salaries	3,415,023	2,643,503	23%
Employee Benefits	4,884,693	3,911,072	20%
Books and Supplies	1,689,918	1,266,643	25%
Services and Other Operating	2,488,923	1,614,663	35%
Capital Outlay	192,342	150,227	22%
Other Outgo	18,048	35,102	-94%
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 30,462,253	\$ 23,962,230	21%
Excess (Deficiency) Revenues and Expenditures	\$ 3,472,060	\$ 8,531,509	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	(255,945)	(255,945)	
Contributions	(4,133,398)	(1,069,954)	
Other Financing Sources and Uses	\$ (4,389,343)	\$ (1,325,899)	
Net Increase (Decrease) In Fund Balance	\$ (917,283)	\$ 7,205,610	
Beginning Fund Balance	\$ 8,238,034		
Ending Fund Balance**	\$ 7,320,751		

* 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
2007-2008 Budget Update - Estimated Actuals
General Fund - Restricted
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ 326,691	\$ 52,729	84%
Federal Revenue	728,093	490,394	33%
Other State Revenue	1,150,885	1,145,680	0%
Other Local Revenue	1,401,278	1,079,526	23%
Total Revenues	\$ 3,606,947	\$ 2,768,329	23%
Expenditures			
Certificated Salaries	\$ 2,461,406	\$ 2,030,587	18%
Classified Salaries	2,105,094	1,566,690	26%
Employee Benefits	942,159	727,764	23%
Books and Supplies	1,582,732	771,511	51%
Services and Other Operating	1,536,343	780,745	49%
Capital Outlay	25,376	25,376	
Other Outgo	88,176	44,087	50%
Transfers of Indirect/Direct Support	-	-	
Total Expenditures	\$ 8,741,286	\$ 5,946,760	32%
Excess (Deficiency) Revenues and Expenditures	\$ (5,134,339)	\$ (3,178,431)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (140,731)	\$ (140,731)	
Contributions	\$ 4,133,398	\$ 1,069,954	
Other Financing Sources and Uses	\$ 3,992,667	\$ 929,223	
Net Increase (Decrease) In Fund Balance	\$ (1,141,672)	\$ (2,249,208)	
Beginning Fund Balance	\$ 1,261,681		
Ending Fund Balance**	\$ 120,009		

* 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
2007-2008 Budget Update - Estimated Actuals
General Fund - Combined
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ 29,325,926	\$ 28,181,388	4%
Federal Revenue	\$ 728,093	\$ 490,394	33%
Other State Revenue	\$ 4,093,501	\$ 3,808,689	7%
Other Local Revenue	\$ 3,393,740	\$ 2,781,597	18%
Total Revenues	\$ 37,541,260	\$ 35,262,068	6%
Expenditures			
Certificated Salaries	\$ 20,234,712	\$ 16,371,607	19%
Classified Salaries	\$ 5,520,117	\$ 4,210,193	24%
Employee Benefits	\$ 5,826,852	\$ 4,638,836	20%
Books and Supplies	\$ 3,272,650	\$ 2,038,154	38%
Services and Other Operating	\$ 4,025,266	\$ 2,395,408	40%
Capital Outlay	\$ 217,718	\$ 175,603	19%
Other Outgo	\$ 106,224	\$ 44,087	58%
Transfers of Indirect/Direct Support	\$ -	\$ -	
Total Expenditures	\$ 39,203,539	\$ 29,873,888	24%
Excess (Deficiency) Revenues and Expenditures	\$ (1,662,279)	\$ 5,388,180	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ (396,676)	\$ (396,676)	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ (396,676)	\$ (396,676)	
Net Increase (Decrease) In Fund Balance	\$ (2,058,955)	\$ 4,991,504	
Beginning Fund Balance	\$ 9,499,715		
Ending Fund Balance**	\$ 7,440,760		

* 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
2007-2008 Budget Update - Estimated Actuals
Cafeteria Fund
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -		
Federal Revenue	98,341	\$ 54,646	44%
Other State Revenue	4,188	\$ 3,488	17%
Other Local Revenue	803,462	\$ 591,330	26%
Total Revenues	\$ 905,991	\$ 649,464	28%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	102,735	\$ 81,443	21%
Employee Benefits	36,944	\$ 29,825	19%
Books and Supplies (food)	720,533	\$ 513,622	29%
Services and Other Operating	7,333	\$ 6,975	5%
Capital Outlay	35,728	\$ 35,728	0%
Other Outgo	22,121	\$ -	100%
Transfers of Indirect/Direct Support	-	\$ -	
Total Expenditures	\$ 925,394	\$ 667,593	28%
Excess (Deficiency) Revenues and Expenditures	\$ (19,403)	\$ (18,129)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	-	\$ -	
Contributions	-	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ (19,403)	\$ (18,129)	
Beginning Fund Balance	\$ 34,324		
Ending Fund Balance**	\$ 14,921		

* 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
2007-2008 Budget Update - Estimated Actuals
Deferred Maintenance
April 30, 2008**

	2007-08		
	Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	143,698	143,698	0%
Other Local Revenue	8,000	13,345	-67%
Total Revenues	\$ 151,698	\$ 157,043	-4%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	57,750	34,738	40%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 57,750	\$ 34,738	40%
Excess (Deficiency) Revenues and Expenditures	\$ 93,948	\$ 122,305	
Other Financing Sources and Uses			
Transfers In	\$ 140,731	\$ 140,731	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 140,731	\$ 140,731	
Net Increase (Decrease) In Fund Balance	\$ 234,679	\$ 263,036	
Beginning Fund Balance	\$ 524,265		
Ending Fund Balance**	\$ 758,944		

* 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
2007-2008 Budget Update - Estimated Actuals
Special Reserve for other than Capital Outlay
April 30, 2008**

	2007-08		
	Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	38,000	35,614	6%
Total Revenues	\$ 38,000	\$ 35,614	6%
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	\$ 38,000	\$ 35,614	
Other Financing Sources and Uses			
Transfers In	\$ 255,945	\$ 255,945	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 255,945	\$ 255,945	
Net Increase (Decrease) In Fund Balance	\$ 293,945	\$ 291,559	
Beginning Fund Balance	\$ 1,242,493		
Ending Fund Balance**	\$ 1,536,438		

* 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
2007-2008 Budget Update - Estimated Actuals
Capital Facilities
April 30, 2008**

	2007-08 Revised at Second Interim	Actuals to Date	% of Budget Remaining
Revenues			
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	127,400	64,327	50%
Total Revenues	\$ 127,400	\$ 64,327	50%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	10,000	9,431	
Capital Outlay	70,000	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 80,000	\$ 9,431	88%
Excess (Deficiency) Revenues and Expenditures	\$ 47,400	\$ 54,896	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) in Fund Balance	\$ 5,181	\$ 54,896	
Beginning Fund Balance	\$ 35,434		
Ending Fund Balance**	\$ 40,615		

* 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
2007-2008 Budget Update - Estimated Actuals
Special Reserve Fund for Capital Outlay Projects
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	40,000	488	99%
Total Revenues	\$ 40,000	\$ 488	99%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	5,228	5,228	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 5,228	\$ 5,228	
 Excess (Deficiency) Revenues and Expenditures	 \$ 34,772	 \$ (4,740)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 34,772	\$ (4,740)	
 Beginning Fund Balance	 \$ 19,823		
 Ending Fund Balance**	 \$ 54,595		

* 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
2007-2008 Budget Update - Estimated Actuals
Capital Project Fund for Blended Component Units
(CFD 95-1 and CFD 99-1)
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,797,545	1,758,016	37%
Total Revenues	\$ 2,797,545	\$ 1,758,016	37%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	155,867	67,852	56%
Capital Outlay	8,577,904	7,380,413	14%
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 8,733,771	\$ 7,448,265	15%
Excess (Deficiency) Revenues and Expenditures	\$ (5,936,226)	\$ (5,690,249)	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	(1,181,002)	(1,162,260)	
Contributions	-	-	
Other Financing Sources and Uses	\$ (1,181,002)	\$ (1,162,260)	
Net Increase (Decrease) In Fund Balance	\$ (7,117,228)	\$ (6,852,509)	
Beginning Fund Balance	\$ 24,883,985		
Ending Fund Balance**	\$ 17,766,757		

* 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
2007-2008 Budget Update - Estimated Actuals
Debt Service Fund for Blended Component Units (CFD)
April 30, 2008**

	2007-08		
	Revised at Second Interim	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	1,181,002	426,051	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 1,181,002	\$ 426,051	
Excess (Deficiency) Revenues and Expenditures	\$ (1,181,002)	\$ (426,051)	
Other Financing Sources and Uses			
Transfers In	\$ 1,181,002	\$ 426,051	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ 1,181,002	\$ 426,051	
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
2007-2008 Budget Update - Estimated Actuals
Other Enterprise Fund - Childcare
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	2,579,672	2,252,363	13%
Total Revenues	\$ 2,579,672	\$ 2,252,363	13%
Expenditures			
Certificated Salaries	\$ 65,396	\$ 54,815	16%
Classified Salaries	1,647,936	1,403,848	15%
Employee Benefits	333,154	290,730	13%
Books and Supplies	231,237	149,106	36%
Services and Other Operating	172,921	54,566	68%
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ 2,450,644	\$ 1,953,065	20%
Excess (Deficiency) Revenues and Expenditures	\$ 129,028	\$ 299,298	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 876,676	\$ 299,298	
Beginning Fund Balance	\$ 1,046,413		
Ending Fund Balance**	\$ 1,923,089		

* 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
2007-2008 Budget Update - Estimated Actuals
Foundation Trust Fund
April 30, 2008**

	2007-08		
	Revised at	Actuals to	% of Budget
Revenues	Second Interim	Date	Remaining
Revenue Limit Sources*	\$ -	\$ -	
Federal Revenue	0	0	
Other State Revenue	0	0	
Other Local Revenue	1,400	1,112	21%
Total Revenues	\$ 1,400	\$ 1,112	21%
Expenditures			
Certificated Salaries	\$ -	\$ -	
Classified Salaries	0	0	
Employee Benefits	0	0	
Books and Supplies	0	0	
Services and Other Operating	0	0	
Capital Outlay	0	0	
Other Outgo	0	0	
Transfers of Indirect/Direct Support	0	0	
Total Expenditures	\$ -	\$ -	
 Excess (Deficiency) Revenues and Expenditures	 \$ 1,400	 \$ 1,112	
Other Financing Sources and Uses			
Transfers In	\$ -	\$ -	
Transfers Out	\$ -	\$ -	
Contributions	\$ -	\$ -	
Other Financing Sources and Uses	\$ -	\$ -	
Net Increase (Decrease) In Fund Balance	\$ 1,400	\$ 1,112	
 Beginning Fund Balance	 \$ 42,584		
 Ending Fund Balance**	 \$ 43,984		

* 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