



# SAN DIEGO COUNTY OFFICE OF EDUCATION

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

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

October 15, 2008

Dr. Sharon McClain  
District Superintendent  
Del Mar Union School District  
225 Ninth Street  
Del Mar, CA 92014-2716

Dear Dr. McClain:

Re: 2007-08 Unaudited Actuals Financial Report

Our office has completed its review of the 2007-08 Unaudited Actuals Financial Report for the Del Mar Union School District and has verified it for accuracy pursuant to Education Code Section 42100. Enclosed is a copy for your file, as certified by the San Diego County Office of Education.

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

1. The district met the 3% Reserve for Economic Uncertainties requirement in 2007-08. The district was also able to meet 2007-08 operating expenses with current year revenue in the Unrestricted General Fund.
2. The actual 2007-08 ending balances for the Cafeteria Special Revenue Fund and Capital Facilities Fund were less than those projected in the 2007-08 estimated actuals. Please check to make sure there aren't any negative impacts on the 2008-09 budget.

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

Sincerely,

Linda Visnick  
Executive Director  
District Financial Services

LV: CDP: SR

cc: Chief Financial Officer

## Board of Education

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