



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 27, 2009

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

Dear Dr. McClain:

Re: 2008-09 Unaudited Actuals Financial Report

Our office has completed its review of the 2008-09 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. In our review, we noted that the district met the 3% Reserve for Economic Uncertainties requirement in 2008-09. The district was also able to meet 2008-09 operating expenses with current year revenue in the Unrestricted General Fund.
2. The actual 2008-09 ending balance for the Cafeteria Special Revenue Fund was less than projected in the 2008-09 estimated actuals. Please review to ensure that there isn't impact on the 2009-10 budget.
3. The beginning balance on Supplemental Form ASSET did not agree with the June 30 ending balance of your 2007-08 audited financial report. This Schedule of Capital Assets should be reconciled as part of the annual audit to reflect the correct beginning balance.

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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