



Del Mar Union School District  
Budget Committee Meeting  
February 18, 2010  
~ Agenda ~



- ❖ 08-09 Audit Report - Available online
- ❖ Governor's Budget – Schools for Sound Finance
- ❖ Strategic Plan Fiscal Task Force
- ❖ Child Nutrition – Management Bulletin
- ❖ 2010/2011 Budget Development
- ❖ SDGE
- ❖ Top Vendors

Next Meeting March 18, 2010

Del Mar Union School District



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SCHOOL SERVICES OF CALIFORNIA

# Schools For Sound Finance

25 Churchill Avenue ▪ Palo Alto, CA 94306 ▪ (650) 329-3700

## Schools For Sound Finance Talking Points—2010

**The following talking points are at the heart of our organization:**

1. The state must preserve local control.
2. Education funding should be leveled up, not down.
3. We must stand with our revenue limit neighbors—A threat to one is a threat to all.
4. We must demonstrate a willingness to share in a revenue reduction in line with the reduction imposed on other publicly funded school districts.
5. Any “Fair Share” reduction must come from state-funded categoricals and, **most importantly**, that “fair share” reduction cannot, under any circumstances, extend into the local property tax revenues.
6. Under no circumstances shall a basic aid district be forced to suffer a deeper reduction than their revenue limit counterparts.

**Del Mar Union School District  
General Fund - Combined  
Multiyear Projection**

**Revised January 25, 2010**

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Revenues	\$ 40,718,299	\$ 40,434,418	\$ 40,203,389		
One-time ARRA Funds	\$ 838,214	\$ -	\$ -		
"Fair Share" - Legislated	\$ (1,038,452) (A)	\$ (1,472,941) (B)			
"Fair Share" - Not Legislated			\$ (1,472,941) (B)	\$ (1,472,941) (B)	\$ (1,472,941)
"Fair Share" - Not Legislated		\$ (787,080) (A)	\$ (787,080) (A)	\$ (787,080) (A)	\$ (787,080)
Revised Revenues	\$ 40,518,061	\$ 38,174,397	\$ 37,943,368		
Expenses	\$ 41,425,778	\$ 41,815,709	\$ 41,808,541		
Net Increase/(Decrease) in Fund Balance	\$ (907,717)	\$ (3,641,312)	\$ (3,865,173)		
<i>Additional Property Taxes Needed</i>	2.7%	10.9%	11.5%		
<b>Cumulative Percent</b>			25.1%		
Available Reserves 6/30/09			\$ 11,233,945		
09/10 Deficit Spending			\$ (907,717)		
10/11 Deficit Spending			\$ (3,641,312)		
11/12 Deficit Spending			\$ (3,865,173)		
Possible Ending Balance 6/30/12			\$ 2,819,743		
3% Minimum Requirement			\$ 1,254,256		
			\$ 1,565,487		

(A) \$252 per Average Daily Attendance in 2009-10

\$191 per Average Daily Attendance in 2010-11

(B) 5.81% of Revenue Limit Calculation

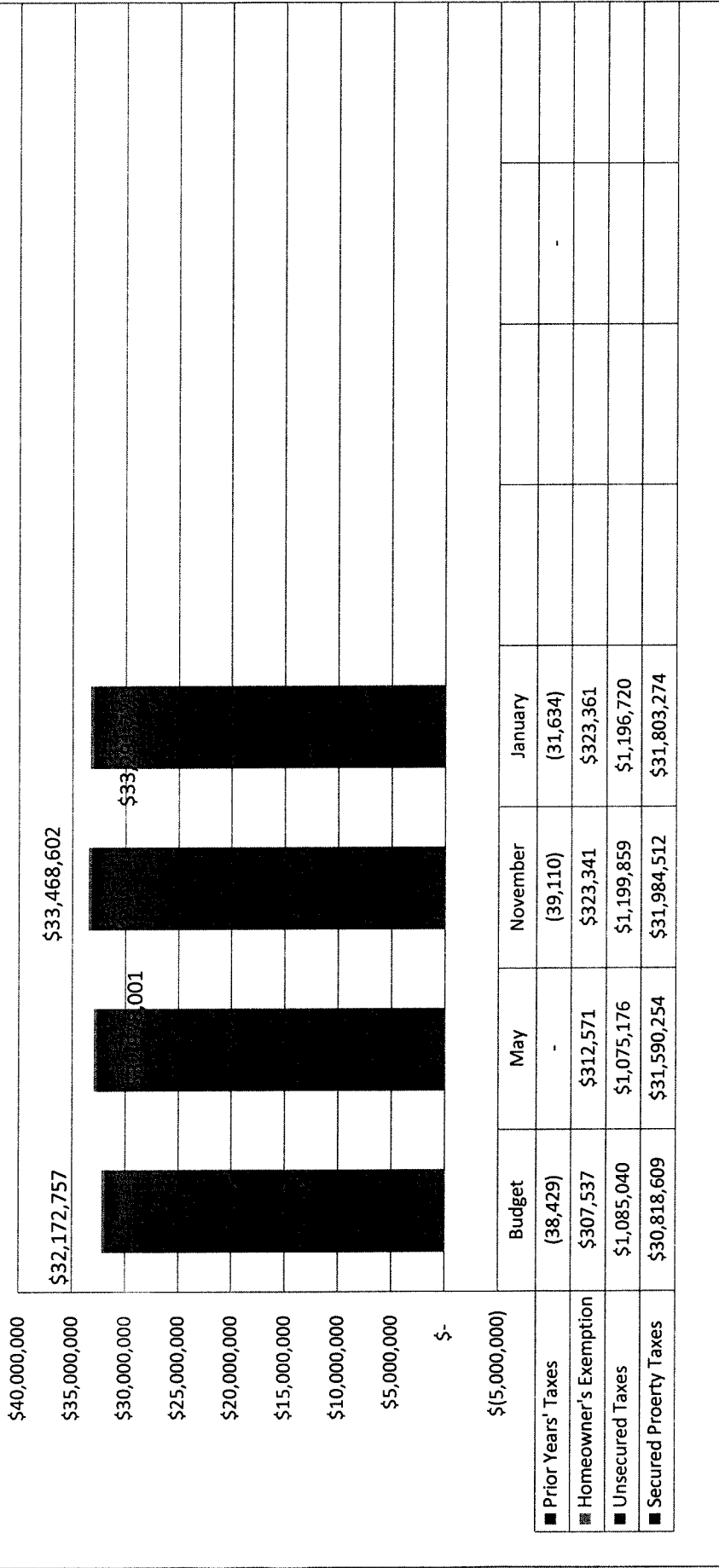
**Del Mar Union School District  
2009-2010 Estimated Property Tax  
From San Diego County Tax Assessor**

08-09 Final \$ 31,177,394 \$ 1,078,468 \$ 307,556 (33,761) \$ 32,529,657

Date of Estimate	Secured	Unsecured	Homeowner's Exemptions		Prior Years	Grand Total	Increase from 08-09
<b>Budget</b>	\$ 30,818,609	\$ 1,085,040	\$ 307,537		(38,429)	\$ 32,172,757	-1%
May	\$ 31,590,254	\$ 1,075,176	\$ 312,571		-	\$ 32,978,001	1%
November	\$ 31,984,512	\$ 1,199,859	\$ 323,341		(39,110)	\$ 33,468,602	3%
January	\$ 31,803,274	\$ 1,196,720	\$ 323,361		(31,634)	\$ 33,291,721	2%
						Estimated but unreceived Property Tax Revenue	\$ 1,118,964

\* Estimated property taxes in the financial system remain at the budgeted amount

## 09-10 Estimated Property Taxes SD County Tax Assessor



**Basic Aid Districts' Revenue Estimates as of January 2010 (Apportionment 6)  
Summary**

FUND #	DISTRICT NAME	SECURED A-1	UNSECURED A-2	PRIOR YEAR A-6	HOE A-3	TOTAL	AB1389 RDA PAYMENTS (PROPERTY TAX PORTION) A-12
<b>School Districts</b>							
411501	Cardiff General	5,196,566	195,041	(5,246)	52,654	5,439,015	
412101	Del Mar Union	31,803,274	1,196,720	(31,634)	323,361	33,291,721	
412601	Encinitas Union	31,886,696	1,197,895	(32,651)	323,153	33,375,093	
417601	Rancho Santa Fe	7,849,507	295,467	(7,972)	79,703	8,216,705	
418101	Solana Beach	27,400,047	1,029,932	(27,726)	278,024	28,680,277	16,319
425501 (1)	San Diego Union High	76,224,481	2,865,122	(77,073)	773,409	79,785,939	
431201	Carlsbad Unified	58,410,469	4,648,347	40,076	584,624	63,683,516	
<b>Total</b>		<b>238,771,040</b>	<b>11,428,524</b>	<b>(142,226)</b>	<b>2,414,928</b>	<b>252,472,266</b>	<b>16,319</b>

# Strategic Plan Financial Task Force

The purpose of the Strategic Plan Financial Task Force will be to provide input regarding current school year budgets, provide recommendations for savings, recommend guidelines for reserves and recommend long term budgetary goals for the Del Mar Union School District (DMUSD). The task force will provide recommendations to the DMUSD Board of Trustees following an extensive public outreach process to assist during these unprecedented economic times. The Task Force will present its first report to the Board of Trustees at the February 24 Board meeting and will conclude its work within 3 to 4 months.

The Strategic Plan Financial Task Force will be modeled after the City of San Diego Select Committee on Government Efficiency and Fiscal Reform, and will adhere to the open meeting regulations of the Brown Act.

## **Composition**

The task force will be comprised of the following appointed members (total: 18):

- One Citizen Appointee each from Board of Trustees member (5)
- One Appointee each from School's PTA (8)
- One Appointee from DMCTA (1)
- One Appointee from DMSEF (1)
- One Appointee from the District Office Cabinet (1)
- One Principal (1)
- One Classified Staff Member (1)

The Superintendent and Business CBO will serve as advisors to the task force. Appointees should possess a strong financial background, knowledge of public financing and/or familiarity with school budgeting processes.

## **Co-Chairs**

The task force will be Co- Chaired by one member of the School Board and one appointee from the PTAs designated by the Board President.

## **Task**

The task force will make recommendations on the following:

1. Conduct Short Term Financial Planning including the development of a near-term financial plan and a priority ranking of budget cuts.
  - a. Review the document "List of Potential Budget Reductions Under Consideration for the 09/10 School Year"
2. Identify and recommend Guidelines for the DMUSD's Reserve including recommending the amount of necessary reserve and recommending a list of economic and financial triggers for the use of the reserve.

3. Identify Long Term Planning Criteria, which would include a plan to address budget cuts should the district lose its Basic Aid status.
4. Examine revenue enhancement opportunities.

Meeting #1 January 27, 2009 1 – 4 p.m., Del Mar Hills Academy:

Review of District's Mission Statement, budget funding sources and reserve policies. Determine need for a formal facilitator, cost not to exceed \$3,000.

The task force will conduct regular updates to the School Board and community.

California Department of Education (<http://www.cde.ca.gov/ls/nu/sn/mbnsdsnp012009.asp>)  
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## Responsibilities to Provide Meal Services

Nutrition Services Division Management Bulletin		
• Policy	Action Required	• Beneficial Information
To: School Nutrition Program Sponsors		Number: NSD-SNP-01-2009
Attention: Food Service Director, School Business Official, County Business Official		Date: December 2009
Subject: School Food Authorities' Responsibilities to Provide Meal Services to Students and Clarification Regarding the Use of Parent Groups, Student Groups, and Other Community Organizations to Provide Meal Service		
References: Title 7, <i>Code of Federal Regulations</i> , sections 210.2, 210.14, and 210.19 and Parts 245, 3015, 3016, and 3019; <i>California Education Code</i> sections 38080-38103, 38134, 45103.1, 45103.5, 45122-45126, 48931, 49530, 49531, 49550, 49552, 49553, 49554, 49557, <i>California Health and Safety Code</i> , Part 7; <i>California Retail Food Code</i> ; <i>Public Contract Code</i> sections 20110-20118.4; <i>California School Accounting Manual</i> ; and Office of Management and Budget Circulars A-87		

With the current budget crisis in California, many school districts and County Offices of Education (COEs) are searching for alternatives to decrease budget shortfalls and have asked the California Department of Education (CDE) for guidance as to what their responsibilities are to provide meals to students and in what ways can they change how the school meal programs are operated.

This Management Bulletin (MB):

- Clarifies the State and federal laws that require meals to be served to students
- Clarifies the laws relating to the use of parent groups, student groups, and other community organizations in providing services related to school meal programs
- Addresses questions regarding the use of such groups to assist with any aspect of the school meal program

Most of these State and federal laws apply to school districts and COEs regardless of their participation in the National School Lunch Program (NSLP) or other school meal programs that provide reimbursement for meals served to students.

The following Frequently Asked Questions deal with general school meal program requirements for all school districts and COEs in California, laws regarding cafeteria account funds, and necessary procedures for procuring the services of a food service management company or meal vendor.

- Q. If a district does not receive any federal or State child nutrition funds, are there any laws that govern how lunches are provided to students in the district?**
- A. Yes.** Several California State laws govern the need for and provision of school meals, regardless of a district's participation in a reimbursable meal program. The California Legislature has recognized the demonstrated relationship between proper nutrition of all school children and its impact upon their ability to learn each day, and created numerous statutes that apply to all school districts, even if the district does not receive any State or federal nutrition funds.

The relevant State laws include *California Education Code (EC) Section 49550*, which requires that every school district and COE with students in kindergarten through grade 12 (K-12) serve a nutritionally adequate meal to every free or reduced-price eligible student during the school day. Other laws include *EC Section 49553*, which defines a nutritionally adequate meal, and *EC Section 49557*, which describes how a school must determine eligibility of students for a free or reduced-price meal.

- Q. Is a school district responsible for serving meals to low-income students?**
- A. Yes.** Each public school district and county superintendent of schools maintaining grades K-12 is required to provide one *nutritionally adequate meal to free or reduced-price eligible children* during each school day (*EC sections 49550 and 49553*), even if the district or COE does not participate in a State or federal meal program. Therefore, every district must formulate a plan to determine eligibility, make applications for free and reduced-price meals available at all times during the regular school day, and serve meals without discrimination or separation (*EC Section 49557*). Alternatively, the district may offer meals at no cost to all students (but still claim reimbursement by their eligibility category).

A district or COE should use meal eligibility applications to identify low-income students for a meal program (*EC Section 49557*). Prototype forms are available at the following California Department of Education (CDE) School Nutrition Program Eligibility Materials Web page at <http://www.cde.ca.gov/ls/nu/sn/eligmaterials.asp>.

Districts that do not use a CDE prototype application(s) must use an application that complies with Title 7, *Code of Federal*

*Regulations (7 CFR), Section 245.6, which is outlined in Part 2 of the United States Department of Agriculture Eligibility Manual for School Meals and EC Section 49557(a) on the CDE Web site.*

A *nutritionally adequate meal* is defined as a breakfast or lunch that qualifies for reimbursement under the federal child nutrition program regulations [EC Section 49553(a)]. *Needy children* are defined as those who meet federal eligibility criteria for free and reduced-price meals (EC Section 49552).

The school district must also follow all State and federal confidentiality rules regarding school meal eligibility information, including eligibility records, applications, and status. California statute governing confidentiality is more stringent than federal law. The disclosure of an individual student's meal eligibility information is restricted for use in the school meal program. However, the law allows limited flexibility for a district to provide individual eligibility information to school board approved staff or positions for testing purposes, for the process of disaggregating academic achievement data, and for No Child Left Behind (NCLB) coordinators to provide supplemental educational services and school choice to students enrolled in Program Improvement schools. In all cases, a Board policy explaining these processes by person or position must exist prior to any disclosure, and all data must be destroyed after its intended use (EC Section 49558).

- Q. If a district does not have any low-income students, are there any laws requiring that lunches be provided to students in the district?**
- A.** Yes. Regardless of whether a district determines it has no low-income students on a given day, the student population may change on a day-to-day basis, as may the circumstances of the families within the district. EC Section 49550 requires that each school district or county superintendent of schools maintaining any kindergarten or any of grades 1 to 12, inclusive, shall provide each free or reduced-price eligible pupil one nutritionally adequate meal during each school day. Therefore, a district must make eligibility applications available to all students each school day, have a process to determine eligibility for school meals on an ongoing basis, and have a plan to serve nutritionally adequate meals daily (EC Section 49557).
- Q. Can parent groups, student groups, or other community organizations act as a school food authority for the National School Lunch Program (NSLP)?**
- A.** No. A School Food Authority (SFA) is defined in federal regulations as the governing body that is responsible for the administration of one or more schools and has the legal authority to operate the NSLP or be otherwise approved to operate the Program. Therefore, a parent group, student group, or other community organization would not qualify to act as an SFA and become a sponsor of the NSLP (7 CFR, Section 210.2).
- Q. Can parent groups, student groups, and other community organizations act as a Food Service Management Company?**
- A.** Yes. A Food Service Management Company (FSMC) is defined in federal regulations as a commercial enterprise or a nonprofit organization that an SFA may contract with to manage any aspect of the school food service. As long as a parent group, student group, or other community organization meets all other federal, State, and local requirements for the services it is hired to provide, including food safety, it may act as an FSMC (7 CFR, Section 210.2).
- Q. Are there any laws or regulations relating to the procurement of FSMC services?**
- A.** Yes. Several State and federal laws and regulations govern the procurement of FSMC services. Any procurement using funds from the school cafeteria account must be accomplished using a competitive bid process, whether formal or informal. Federal regulations set an annual bid threshold at \$100,000. For public schools and COEs, State law sets an annual bid threshold (\$76,700 for 2009, see A10 for further clarification). Any procurement at or above the threshold must follow a formal bid process; any procurement below that amount may follow an informal bid process in lieu of a formal bid process.

There are a variety of other federal regulations regarding FSMC contracts, including those that prohibit "cost-plus-a-percentage-of-cost" contracts, require the return of rebates, discounts, and applicable credits to the SFA, and limit the term of the contract to one year with options to renew the contract for four one-year periods.

The California EC places additional restrictions on FSMC contracts procured by public school districts and COEs. EC mandates that a contract for food service management or consulting services shall not cause or result in the elimination of any food service classified personnel or positions, nor in any adverse effect upon any such personnel with respect to wages, benefits, or other terms and conditions of employment. Additionally, food service management personnel may not supervise food service classified personnel who are employees of the district or COE.

Please contact the CDE for more information about federal and State regulations regarding FSMC contracts.

- Q. Can parent groups, student groups, and other community organizations add a surcharge to the actual school meal program prices as an opportunity for fundraising?**
- A.** No. Cafeteria fund revenues are restricted, and may only be used for the maintenance and improvement of school food services. Also, expenditures from the cafeteria fund are restricted by federal and State law.

Federal regulations that govern cafeteria funds include, but are not limited to, 7 CFR sections 210.2, 210.14, and 210.19.

o Section 210.2 - Definitions

- "Nonprofit school food service means all food service operations conducted by the school food authority principally for the benefit of schoolchildren, all of the revenue from which is used solely for the operation or improvement of such food services."
- "Revenue, when applied to nonprofit school food service, means all [emphasis added] monies received by or accruing to the nonprofit school food service in accordance with the State agency's established accounting system including, but not limited to, children's payments, earnings on investments, other local revenues, State

revenues, and Federal cash reimbursements.”

o Section 210.14 Resource Management

(a) **"Nonprofit school food service.** School food authorities shall maintain a nonprofit school food service. Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. Expenditures of nonprofit school food service revenues shall be in accordance with the financial management system established by the State agency under Sec. 210.19(a) of this part. . . .”

o Section 210.19(a)(2)

(2) **Assurance of compliance for finances.** Each State agency shall ensure that school food authorities comply with the requirements to account for all revenues and expenditures of their nonprofit school food service. School food authorities shall meet the requirements for the allowability of nonprofit school food service expenditures in accordance with this part and, as applicable, 7 CFR part 3015. [now 3016/3019]

In the event that net cash resources exceed 3 months' average expenditures for the school food authority's nonprofit school food service or such other amount as may be approved in accordance with this paragraph, the State agency may require the school food authority to reduce the price children are charged for lunches, improve food quality or take other action designed to improve the nonprofit school food service. In the absence of any such action, the State agency shall make adjustments in the rate of reimbursement under the Program.

Additionally, EC Sections governing cafeteria funds apply to all public school districts and COEs, and include, but are not limited to:

- o EC Section 38080 defines the term "cafeteria" to be used in these sections of EC as synonymous with the term "food service."
- o EC Section 38090 states that money received from the sale of food or for any services performed by the cafeterias may be paid into the county treasury to the credit of the "cafeteria fund" of the particular school district.
- o EC Section 38093 states that all receipts of the cafeteria, derived from the sale of food, shall be deposited in the cafeteria account and shall be expended only for the maintenance of the cafeterias.
- o EC Section 38101 defines allowable cafeteria fund expenditures as those charges defined in the California School Accounting Manual (CSAM).
- o EC Section 38101(e) further states that, "This section does not authorize a school district to charge a food service program any charges prohibited by State or federal law or regulation." This is also stated in the federal Office of Management and Budget Circular A-87, which can be found at the following Web page at [http://www.whitehouse.gov/omb/circulars/a087/a87\\_2004.pdf](http://www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf) (Outside Source).
- o EC Section 38101(f) states, "... If the department and the Department of Finance concur that a school district has violated this section, the Superintendent shall direct that school district to transfer double the amount improperly transferred to the general fund of the school district from that fund to the cafeteria fund of the school district or cafeteria account for the subsequent fiscal year which is then to be used for the improvement of the food service program of the school district. If the district fails to make that transfer, the Superintendent shall reduce the district's regular apportionment of the school district, determined pursuant to EC Section 42338 and increase the child nutrition allowance of the school district determined pursuant to EC Section 41350 by double the amount [emphasis added] improperly transferred to the general fund of the school district and that amount is to be used for improvement of the food service program."
- o Finally, EC Section 38101(g) states, "It is the intent of the Legislature in enacting this section that responsible school district officials be held fully accountable for the accounting and reporting of food service programs and that minor and inadvertent instances of noncompliance be resolved in a fair and equitable manner to the satisfaction of the Superintendent and the Department of Finance."

The CSAM also restricts the revenues and expenditures for school food services. The CSAM Procedure 325, Code 3700 defines "Food Services" as "Activities concerned with providing food to students and staff in a school or LEA. The service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery."

The specific cost items for food services are listed in this Code, which is available for downloading on the CDE Accounting Web page at <http://www.cde.ca.gov/fq/ac/sa/#downloading>.

**Q. Can parent groups, student groups, or other community organizations vend meals to an SFA?**

- A. These groups or organizations typically do not meet all federal, State, and local laws regarding food preparation and sales. However, if the group or organization meets all federal, State, and local laws, then the group *may* vend (sell) meals to an SFA **subject to competitive bid requirements and other State approvals**. In most circumstances a parent group, student group, or other community organization does not possess a valid permit to operate a food facility.

There are food safety laws that pertain to how food is prepared and served to all individuals. Food safety laws identify infants and young children as a high risk population. Therefore, it is imperative that food be prepared and served in a manner that protects children from acquiring a food borne illness. It is the responsibility of the school district to ensure that all meals served to children comply with the food safety rules and regulations of the California Retail Food Code (CalCode), which are available from the following the California Retail Food Safety Coalition Web page at [http://www.crpsc.org/calcode/CalCode\\_with\\_SB\\_744.pdf](http://www.crpsc.org/calcode/CalCode_with_SB_744.pdf) (Outside Source).

**Q. Are there any laws or regulations relating to the procurement of a meal vendor?**

- A. Yes. Any SFA may contract for prepared meals for its students, subject to competitive bid requirements. However, there are

specific conditions and prohibitions for public school districts and COEs related to contracting for nutritionally adequate meals. *EC* Section 49554 states that before a school district or COE may contract with an outside organization for the preparation, delivery, and service of meals, the school district must meet one of the following conditions: (1) the district has had no food service employees since July 1, 1977, or (2) it has no or inadequate food preparation facilities as determined by the State Department of Education.

Once this requirement has been met, the district or COE must solicit all school districts within the same county and the county superintendent of schools to ascertain if any of them have the facilities and are willing to provide such food service. If a district agrees to provide such services, the school district must enter into a vending contract with that district.

If no other district in the same county or the COE is willing and able to provide meals, the district must certify to the CDE that it has met all the requirements of *EC* 49554 and provide documentation to support the certification. Private meal vendors must possess a current health permit issued by the local County Environmental Health Department, and be able to transport the meals safely.

Once the district has certified to the CDE that it has met the conditions of *EC* 49554, the district must adhere to and remains responsible for following all applicable State and federal rules regarding procurement of goods and services, labor, and employment as outlined in the question above regarding the procurement of FSMC contracts.

**Q. What is the difference between a formal bid process and an informal bid process?**

- A. Federal regulations require all SFAs to competitively bid and award any contracts involving an expenditure of more than **\$100,000** (the "small purchase threshold") to the lowest responsible bidder for school food services using a formal bid process. Alternatively, any SFA expending less than \$100,000 may opt to use an informal bid process in lieu of a formal bid process.

School districts and COEs are governed by California *Public Contract Code* Section 20111(a), which set the bid threshold for school district governing boards at **\$76,700** (see California *Public Contract Code* sections 20110-20118.4 for more details). School districts and COEs must use a formal bid process for any purchase at or above this amount; any school district or COE having an expenditure of less than \$76,700 may opt to use an informal bid process in lieu of a formal bid process.

An informal bid process consists of obtaining three price quotes from qualified sources and choosing the lowest quote unless the SFA can justify otherwise. A formal bid process consists of the SFA placing an advertisement (or in the case of a public school district, two advertisements, one week apart), in a newspaper of general circulation, providing all applicants with a Request for Proposals (RFP) or Invitation for Bids (IFB), and choosing the lowest responsible bidder, unless the SFA can justify otherwise. Please contact the CDE for more information and prototype forms for completing a bid process.

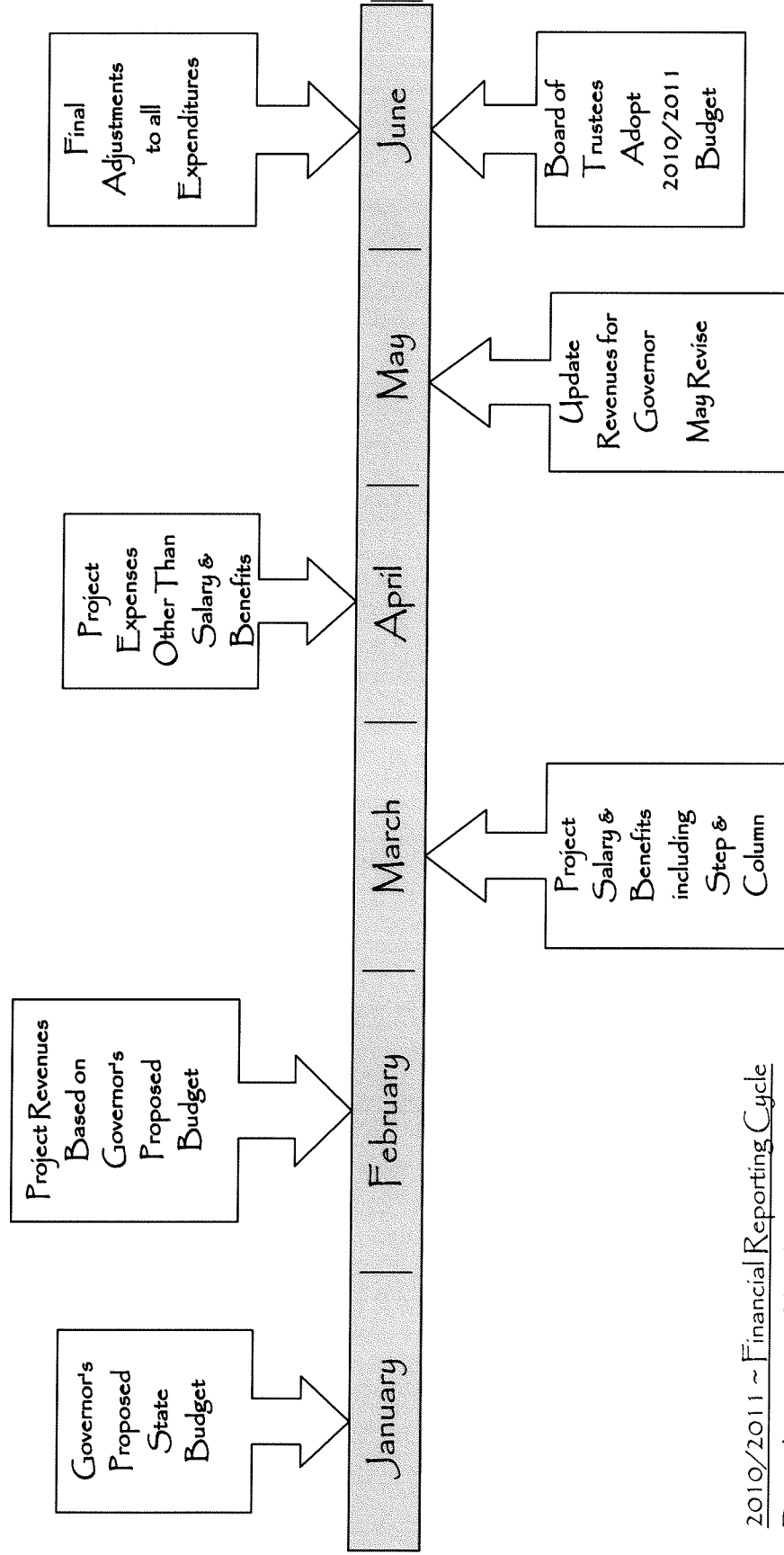
If you have any questions regarding this MB, please contact Jennifer Sheldon, Child Nutrition Consultant, School Nutrition Programs Unit at 916-322-3195 or 800-952-5609 or by e-mail at [jsheldon@cde.ca.gov](mailto:jsheldon@cde.ca.gov) or Stacey Epstein, School Nutrition Program Specialist, at 916-322-3934 or 800-952-5609 or by e-mail at [sepstein@cde.ca.gov](mailto:sepstein@cde.ca.gov).

**Questions: Nutrition Services Division | 800-952-5609**

Last Reviewed: Thursday, December 10, 2009

2010/2011

# Budget Development



2010/2011 ~ Financial Reporting Cycle

December 2010 ~ First Interim

March 2011 ~ Second Interim

September 2011 ~ Un-audited Actuals

December 2011 ~ External Audit Report

February 12, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.12: Analysis - Electrical Consumption

The Business Office staff has conducted a review of the SDG&E invoices for both KWH usage and cost. The detailed information for both calendar years 2008 and 2009 are listed on the attached spreadsheets. The attached spreadsheets are listed by school site. Below is the district-wide summary.

2008	
2,614,007	TOTAL KWH
\$510,326.79	TOTAL PAID
0.195227782	AVG KWH
2009	
2,545,693	TOTAL KWH
\$552,448.34	TOTAL PAID
0.217012947	AVG KWH

District wide expenses for the 2009 calendar year have increased by \$41,000 or 8% over the 2008 calendar year. During the same time frame, KWH usage has decreased by 66,000 KWH or 2.5%. This reduction in usage is the result of a collaborative effort between students, staff, and the Maintenance Department. These reductions were gained without any capital outlay investment of district funds.

A meeting is scheduled with our SDG&E representative for ideas on further reducing our usage and expenses.

**FISCAL IMPACT:** Cost – \$635,478 budget for the 09-10 fiscal year  
**Program or Department – Unrestricted General Fund**  
**Is this a Restricted Program? Unrestricted General**  
**Was this expenditure anticipated in the adopted budget? Yes**  
**Will this Program or Department be over budget after this expenditure? No**

**RECOMMENDED:** For information only.

## SDGE ELECTRICITY CONSUMPTION COMPARISON REPORT

ASHLEY FALLS	2008	2009	VARIANCE:	2008	2009	VARIANCE:
	KWH	KWH		TOTAL COST	TOTAL COST	
JANUARY	28,640	27,680	(960)	\$4,428.46	\$5,292.35	\$863.89
FEBRUARY	29,440	23,360	(6,080)	\$4,531.54	\$4,796.88	\$265.34
MARCH	34,880	38,880	4,000	\$5,219.35	\$6,694.83	\$1,475.48
APRIL	27,200	29,760	2,560	\$4,555.14	\$6,344.39	\$1,789.25
MAY	33,760	33,760	-	\$7,441.61	\$8,042.13	\$600.52
JUNE	28,320	27,520	(800)	\$6,403.34	\$7,109.23	\$705.89
JULY	36,960	17,600	(19,360)	\$7,634.80	\$4,484.27	-\$3,150.53
AUGUST	35,840	20,000	(15,840)	\$7,105.21	\$5,815.69	-\$1,289.52
SEPTEMBER	44,160	42,080	(2,080)	\$9,537.17	\$11,022.19	\$1,485.02
OCTOBER	40,320	33,920	(6,400)	\$8,206.66	\$4,507.21	-\$3,699.45
NOVEMBER	23,040	33,440	10,400	\$4,876.55	\$6,246.24	\$1,369.69
DECEMBER	42,400	39,360	(3,040)	\$7,228.43	\$7,209.97	-\$18.46
			(37,600)			\$397.12

CARMEL DEL MAR	2008	2009	VARIANCE:	2008	2009	VARIANCE:
	KWH	KWH		TOTAL COST	TOTAL COST	
JANUARY	14,240	14,720	480	\$2,497.72	\$2,936.80	\$439.08
FEBRUARY	17,440	20,000	2,560	\$2,808.70	\$3,749.96	\$941.26
MARCH	20,000	19,360	(640)	\$3,115.56	\$3,711.94	\$596.38
APRIL	15,840	18,080	2,240	\$2,834.70	\$4,166.30	\$1,331.60
MAY	20,000	21,600	1,600	\$4,901.36	\$5,176.59	\$275.23
JUNE	18,400	17,760	(640)	\$4,350.04	\$4,682.78	\$332.74
JULY	16,320	8,800	(7,520)	\$3,987.45	\$2,720.54	-\$1,266.91
AUGUST	12,960	9,280	(3,680)	\$3,615.54	\$2,766.36	-\$849.18
SEPTEMBER	30,560	28,480	(2,080)	\$6,953.08	\$7,733.88	\$780.80
OCTOBER	29,440	21,600	(7,840)	\$5,932.43	\$3,429.46	-\$2,502.97
NOVEMBER	22,080	18,080	(4,000)	\$4,269.12	\$3,764.09	-\$505.03
DECEMBER	16,960	17,120	160	\$3,092.07	\$3,240.28	\$148.21
			(19,360)			-\$278.79

DEL MAR HEIGHTS	2008	2009	VARIANCE:	2008	2009	VARIANCE:
	KWH	KWH		TOTAL COST	TOTAL COST	
JANUARY	17,600	16,800	(800)	\$3,271.57	\$3,963.00	\$691.43
FEBRUARY	20,800	19,200	(1,600)	\$3,591.81	\$4,383.04	\$791.23
MARCH	21,600	19,200	(2,400)	\$3,672.33	\$4,104.79	\$432.46
APRIL	16,000	16,800	800	\$3,565.68	\$4,263.25	\$697.57
MAY	20,000	20,000	-	\$4,581.77	\$4,853.61	\$271.84
JUNE	14,400	12,800	(1,600)	\$3,260.56	\$3,491.00	\$230.44
JULY	8,000	8,000	-	\$1,452.86	\$2,032.16	\$579.30
AUGUST	14,400	13,600	(800)	\$3,816.70	\$4,866.08	\$1,049.38
SEPTEMBER	24,800	24,800	-	\$5,462.59	\$6,415.68	\$953.09
OCTOBER	22,400	22,400	-	\$4,998.25	\$3,414.09	-\$1,584.16
NOVEMBER	18,400	20,000	1,600	\$4,058.30	\$4,245.41	\$187.11
DECEMBER	16,000	17,600	1,600	\$3,791.73	\$4,103.17	\$311.44
			(3,200)			\$4,611.13

## SDGE ELECTRICITY CONSUMPTION COMPARISON REPORT

DEL MAR HILLS	2008		2009		2008		2009	
	KWH	KWH	VARIANCE:	TOTAL COST	TOTAL COST	VARIANCE:	TOTAL COST	VARIANCE:
JANUARY*	20,480	19,520	(960)	\$3,492.51	\$3,833.31	\$340.80	\$3,833.31	\$340.80
FEBRUARY	22,240	20,800	(1,440)	\$3,622.41	\$4,094.22	\$471.81	\$4,094.22	\$471.81
MARCH	22,080	20,320	(1,760)	\$3,674.99	\$3,927.95	\$252.96	\$3,927.95	\$252.96
APRIL	19,520	19,520	-	\$3,892.69	\$4,365.83	\$473.14	\$4,365.83	\$473.14
MAY	23,360	23,200	(160)	\$5,197.55	\$5,361.18	\$163.63	\$5,361.18	\$163.63
JUNE	15,200	19,040	3,840	\$3,736.59	\$4,708.29	\$971.70	\$4,708.29	\$971.70
JULY	10,240	22,560	12,320	\$2,419.40	\$4,554.05	\$2,134.65	\$4,554.05	\$2,134.65
AUGUST	21,280	30,080	8,800	\$4,727.25	\$6,572.04	\$1,844.79	\$6,572.04	\$1,844.79
SEPTEMBER	26,720	26,720	-	\$5,894.64	\$4,394.39	-\$1,500.25	\$4,394.39	-\$1,500.25
OCTOBER	23,360	23,360	-	\$4,784.07	\$4,796.95	\$12.88	\$4,796.95	\$12.88
NOVEMBER	19,680	19,040	(640)	\$3,904.53	\$3,862.79	-\$41.74	\$3,862.79	-\$41.74
DECEMBER	16,640	16,960	320	\$3,338.24	\$3,392.24	\$54.00	\$3,392.24	\$54.00
			21,280			\$4,837.57		\$4,837.57

OCEAN AIR	2008		2009		2008		2009	
	KWH	KWH	VARIANCE:	TOTAL COST	TOTAL COST	VARIANCE:	TOTAL COST	VARIANCE:
JANUARY	33,300	38,100	4,800	\$5,006.13	\$7,022.42	\$2,016.29	\$7,022.42	\$2,016.29
FEBRUARY	35,400	43,800	8,400	\$5,240.44	\$8,321.66	\$3,081.22	\$8,321.66	\$3,081.22
MARCH	37,800	37,800	-	\$5,436.12	\$7,425.40	\$1,989.28	\$7,425.40	\$1,989.28
APRIL	31,200	36,900	5,700	\$5,147.15	\$7,795.67	\$2,648.52	\$7,795.67	\$2,648.52
MAY	37,800	38,100	300	\$7,581.33	\$8,442.25	\$860.92	\$8,442.25	\$860.92
JUNE	36,900	33,900	(3,000)	\$7,641.78	\$7,860.90	\$219.12	\$7,860.90	\$219.12
JULY	26,700	23,100	(3,600)	\$5,732.06	\$6,873.73	\$1,141.67	\$6,873.73	\$1,141.67
AUGUST	24,600	26,400	1,800	\$6,406.41	\$7,459.10	-\$163.56	\$7,459.10	-\$163.56
SEPTEMBER	46,800	51,300	4,500	\$9,866.94	\$12,603.75	\$2,736.81	\$12,603.75	\$2,736.81
OCTOBER	47,400	41,100	(6,300)	\$9,488.72	\$5,420.98	-\$4,067.74	\$5,420.98	-\$4,067.74
NOVEMBER	44,100	37,800	(6,300)	\$7,931.29	\$7,609.72	-\$321.57	\$7,609.72	-\$321.57
DECEMBER	41,700	30,000	(11,700)	\$6,862.42	\$5,892.94	-\$969.48	\$5,892.94	-\$969.48
			(5,400)			\$9,171.48		\$9,171.48

SAGE CANYON	2008		2009		2008		2009	
	KWH	KWH	VARIANCE:	TOTAL COST	TOTAL COST	VARIANCE:	TOTAL COST	VARIANCE:
JANUARY	24,320	26,240	1,920	\$3,948.58	\$5,205.58	\$1,257.00	\$5,205.58	\$1,257.00
FEBRUARY	29,760	32,480	2,720	\$4,613.89	\$5,811.32	\$1,197.43	\$5,811.32	\$1,197.43
MARCH	31,520	30,720	(800)	\$4,844.99	\$5,646.82	\$801.83	\$5,646.82	\$801.83
APRIL	27,520	29,600	2,080	\$4,475.46	\$6,475.26	\$1,999.80	\$6,475.26	\$1,999.80
MAY	33,920	34,720	800	\$6,955.65	\$7,890.98	\$935.33	\$7,890.98	\$935.33
JUNE	30,240	28,320	(1,920)	\$6,277.15	\$6,934.86	\$657.71	\$6,934.86	\$657.71
JULY	20,640	15,680	(4,960)	\$4,164.19	\$4,201.13	\$36.94	\$4,201.13	\$36.94
AUGUST	24,800	17,760	(7,040)	\$5,397.49	\$4,484.93	-\$163.56	\$4,484.93	-\$163.56
SEPTEMBER	47,360	48,320	960	\$9,707.19	\$11,537.54	\$1,830.35	\$11,537.54	\$1,830.35
OCTOBER	47,520	40,160	(7,360)	\$9,188.06	\$5,583.94	-\$3,604.12	\$5,583.94	-\$3,604.12
NOVEMBER	37,760	32,800	(4,960)	\$6,908.07	\$6,109.40	-\$798.67	\$6,109.40	-\$798.67
DECEMBER	27,840	27,200	(640)	\$4,887.67	\$5,033.44	\$145.77	\$5,033.44	\$145.77
			(19,200)			\$4,295.81		\$4,295.81

## SDGE ELECTRICITY CONSUMPTION COMPARISON REPORT

SYCAMORE	2008		2009		2008		2009	
	KWH	KWH	VARIANCE:	TOTAL COST	TOTAL COST	VARIANCE:	TOTAL COST	
JANUARY	25,120	28,486	3,366	\$4,224.78	\$5,782.42	\$1,557.64	\$1,557.64	
FEBRUARY	32,160	32,479	319	\$5,035.94	\$6,214.04	\$1,178.10	\$1,178.10	
MARCH	33,120	33,693	573	\$5,204.87	\$6,640.90	\$1,436.03	\$1,436.03	
APRIL	26,635	32,366	5,731	\$4,565.96	\$6,904.74	\$2,338.78	\$2,338.78	
MAY	34,551	35,322	771	\$7,656.72	\$8,685.94	\$1,029.22	\$1,029.22	
JUNE	31,576	28,871	(2,705)	\$7,416.16	\$7,963.13	\$546.97	\$546.97	
JULY	19,981	25,293	5,312	\$4,446.98	\$7,561.54	\$3,114.56	\$3,114.56	
AUGUST	26,267	21,139	(5,128)	\$6,500.25	\$6,294.29	-\$205.96	-\$205.96	
SEPTEMBER	42,066	42,170	104	\$9,327.89	\$11,560.61	\$2,232.72	\$2,232.72	
OCTOBER	39,792	37,094	(2,698)	\$8,019.62	\$5,275.69	-\$2,743.93	-\$2,743.93	
NOVEMBER	35,472	34,741	(731)	\$6,523.06	\$6,928.54	\$405.48	\$405.48	
DECEMBER	27,887	27,099	(788)	\$5,192.52	\$5,089.98	-\$102.54	-\$102.54	
			4,126			\$10,787.07	\$10,787.07	

TORREY HILLS	2008		2009		2008		2009	
	KWH	KWH	VARIANCE:	TOTAL COST	TOTAL COST	VARIANCE:	TOTAL COST	
JANUARY	20,480	20,720	240	\$3,341.33	\$4,341.70	\$1,000.37	\$1,000.37	
FEBRUARY	24,320	25,600	1,280	\$3,739.83	\$4,861.40	\$1,121.57	\$1,121.57	
MARCH	27,760	25,600	(2,160)	\$4,243.55	\$5,089.39	\$845.84	\$845.84	
APRIL	25,440	24,240	(1,200)	\$4,206.87	\$5,521.48	\$1,314.61	\$1,314.61	
MAY	31,600	25,520	(6,080)	\$6,749.49	\$6,883.54	\$134.05	\$134.05	
JUNE	24,800	25,520	720	\$6,102.06	\$6,418.11	\$316.05	\$316.05	
JULY	12,960	21,920	8,960	\$2,775.61	\$6,512.42	\$3,736.81	\$3,736.81	
AUGUST	23,840	19,760	(4,080)	\$5,172.46	\$5,969.60	\$797.14	\$797.14	
SEPTEMBER	37,520	37,760	240	\$8,753.21	\$9,898.03	\$1,144.82	\$1,144.82	
OCTOBER	36,080	31,920	(4,160)	\$7,698.89	\$4,642.25	-\$3,056.64	-\$3,056.64	
NOVEMBER	29,360	28,080	(1,280)	\$5,616.69	\$5,787.75	\$171.06	\$171.06	
DECEMBER	23,920	23,440	(480)	\$4,367.82	\$4,334.25	-\$33.57	-\$33.57	
			(8,000)			\$7,492.11	\$7,492.11	

<b>DISTRICT TOTAL:</b>	<u>KWH SAVINGS</u> <b>(66,080)</b>	<u>COST INCREASE</u> <b>\$41,313.50</b>
	2.5% Reduction in Usage	

**2008**

2,614,007 TOTAL KWH  
\$510,326.79 TOTAL PAID  
0.195227782 AVG KWH

**2009**

2,545,693 TOTAL KWH  
\$552,448.34 TOTAL PAID  
0.217012947 AVG KWH

# DEL MAR UNION SCHOOL DISTRICT

## GENERAL FUND

2009 Calendar Year Vendors over \$50,000.00

Vendor	Amount Paid	Description	Ongoing?	Bid
1 SDGE	601,858.58	Electric and Gas Service	yes	Sole Source
2 Macmillan/McGraw Hill	394,419.77	Textbooks	no	State Contract
3 CAV, Inc. DBA Care A Van	370,269.00	Special Education Transportation	yes	DMUSD Bid
4 AT&T Datacom	346,457.39	Infrastructure Update	no	Consortium Bid
5 Thomas F. Bishop	165,096.40	Resignation Agreement, Completed October, 2009	no	Negotiated
6 Coach USA	137,887.99	Parent Paid Field Trips	yes	DMUSD Bid
7 City of San Diego	130,084.34	Water and Sewer Service	yes	Sole Source
8 Best Best & Krieger	129,316.70	Legal Services	yes	Consortium Bid
9 Apple Computer	106,342.06	Computers	no	Sole Source
10 Shasta Landscaping	102,683.09	In Lieu of Staffing	yes	DMUSD Bid
11 Office Depot	95,592.38	Classroom and Office Supplies, Site/Department Budgets	yes	DMUSD Bid
12 AT&T	91,379.06	Phone Service	yes	E-rate
13 Xerox	89,468.02	Copier Leases	yes	DMUSD Bid
14 Arey Jones Educational	81,935.23	Computers	no	Consortium Bid
15 EDCO Waste	72,811.09	Trash and Recycling Pick Up Service	yes	Sole Source
16 YMCA Camping	65,907.00	Parent Paid 6th Grade Camp	yes	Consortium Bid
17 Houghton Mifflin	60,740.94	Textbooks	no	State Contract
18 Follett Educational Services	59,359.48	Textbooks	no	State Contract
19 Soliant Health	55,212.50	Special Education NPS Contract	no	Negotiated
20 CCS Presentations	54,439.66	Audio Visual, Document Cameras and Projectors	no	Consortium Bid
21 Cameo Paper & Janitorial	52,655.45	Custodial Supplies	yes	Consortium Bid
22 Liberty Paper	52,016.81	Copy Paper	yes	Consortium Bid