



DEL MAR

UNION SCHOOL DISTRICT

Mission Statement

Supported by an involved community, an outstanding staff, and a shared vision for academic excellence, the Del Mar Union School District is committed to providing a rigorous, inspiring, and nurturing education program that is continually evolving to develop well-rounded individuals who embrace learning for life and who are prepared to meet the challenges of the future.

We believe that...

- Every individual has worth
- Individuals deserve the opportunity to reach their potential
- Learning is a life-long process
- Everyone has the right to be safe
- Everyone can make a difference
- Individuals and communities have responsibilities to each other
- The uniqueness of individuals enriches the community

We believe in...

- Honesty and integrity
- Treating others with respect
- The principles of Democracy

www.dmusd.org

Board of Trustees

Dr. Annette Easton
Steven McDowell
Doug Perkins
Comischell Rodriguez
Katherine White



Superintendent

Dr. Sharon McClain

DEL MAR UNION SCHOOL DISTRICT

Board of Trustees Regular Board Meeting

March 10, 2010
Closed Session: 3:00 p.m.
Open Session: 5:45 p.m.

Del Mar Hills Academy
14085 Mango Drive
Del Mar, CA 92014

*Welcome to the meeting of the
Del Mar Union School District Board of Trustees. . .*

Public Inspection of Documents

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Del Mar Union School District, 225 9th St. Del Mar, CA 92014.

Hearing of the Public

Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to 3 minutes per person, per topic. If you wish to speak, complete a card (located at the sign-in desk) and present it to the Secretary of the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may (1) acknowledge receipt of the information, (2) refer to staff for further study; or (3) refer the matter to the next agenda.

Consent Calendar

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Education votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the consent items.

To address an item on the Consent Calendar, please follow the procedure described under Hearing of the Public.

Closed Session

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations.

Cell Phones/Pagers

As a courtesy to all meeting attendees, please set cellular phones and pagers to silent mode and engage in conversations outside the meeting room.

Assistance With Meeting

In compliance with the Americans With Disabilities Act and AB-3035, if you require special assistance to participate in this meeting, please contact the Superintendent at (858) 755-9301 at least 24 hours prior to the start of the meeting to enable the District to make reasonable arrangements.

ORGANIZATIONAL BUSINESS

CALL TO ORDER

PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

Adjournment into Closed Session

Motion ____ Second ____ Ayes ____ Nays ____
Time ____

CLOSED SESSION – 3:00 P.M.

- 1.1 **Conference with Legal Counsel – Potential Litigation** (Government Code Section 54956.9(c); Name of Case: Three case)
- 1.2 **Conference with Real Property Negotiator** (G.C. 54956.8)-Properties: 11189 and 11199 Sorrento Valley Road, San Diego, CA 92121; 4106, 4110, 4116 & 4122 Sorrento Valley Blvd., San Diego, CA 92122; Jimmy Durante Blvd. & San Dieguito Rd., Del Mar, CA 92014;—Agency Negotiator: Sharon McClain, Superintendent; 225 9th Street, Del Mar, CA, 92014 — Under Discussion: Sale/Lease Terms Between the City of Del Mar and the DMUSD.
- 1.3 **Conference with Labor Negotiator** (G.C. 54957.6) Agency Designated Representatives: Sharon McClain, Superintendent; Employee Organization: Del Mar California Teachers Association
- 1.4 **Conference with Labor Negotiator:** (Government Code 54957.6) Agency Designated Representative: Comischell Rodriguez, President of the Board of Trustees; Unrepresented Employee: Superintendent (Permanent)

Adjournment of Closed Session

Motion ____ Second ____ Ayes ____ Nays ____
Time ____

RECONVENE OPEN SESSION – 5:45 P.M.

REPORT OF ACTION TAKEN IN CLOSED SESSION

1.0 FLAG SALUTE

2.0 STUDENT RECOGNITION – OCEAN AIR SCHOOL

1

3.0 APPROVAL OF THE AGENDA

Motion ____ Second ____ Ayes ____ Nays ____

4.0 CORRESPONDENCE/COMMUNICATIONS

- 4.1 Correspondence:
- 4.2 Public Input:

5.0 REPORTS, RECOGNITIONS AND HEARINGS

- 5.1 **Report**
DMSEF Report: Chris Stevenson, DMSEF President
- 5.2 **Report**
Board Report/Comments

2

5.3 **Report**
Superintendent's Report

BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

6.0 APPROVAL OF THE MINUTES

Minutes of Special Board Meeting of January 7, 2010
Minutes of Special Board Meeting of January 13, 2010
Minutes of Special Board Meeting of January 20, 2010
Minutes of Special Board Meeting/Visitation of January 20, 2010
Minutes of Regular Board Meeting of January 27, 2010

6.1 CONSENT ITEMS

Approval of Consent Items

Agenda items preceded by an asterisk (*) compose the Consent Agenda, and unless removed at the request of a board member, will be approved by the Board as a group

*7.1	Approval of Teammate Mentoring Program	3-4
*10.1	Approval of Agreement Between the Del Mar Union School District and Christine Marasco to Provide Student Reading Assessments	27
*10.8	Board Ratification of Contract with Janus Corporation for Mold Clean Up and Remediation at Del Mar Heights School	273
*11.1	Board Approval of Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status	274-275

7.0 CURRICULUM AND INSTRUCTION

8.0 ADMINISTRATION AND POLICY

8.1	Second Reading & Board Approval, 2010/2011, 2011/2012 and 2012/2013 School Year Calendars	5-14
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.2	Board Discussion/Action, Potential Properties for District Office	15-17
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
8.3	First Reading, Revised Administrative Regulation 3580: District Records	18-23
8.4	Reminder of Upcoming Events	24-25

9.0 OPERATIONS AND FACILITIES

Time Certain: 6:45 p.m.

9.1 Update - Air Quality of 13 Portables at Del Mar Heights	26

10.0 BUSINESS AND FINANCE

Time Certain: 7:00 p.m.

10.2 Update - Keenan & Associates Stewardship Report	28-109
10.3 Update, Top General Fund Vendors	110-114

10.4	Update, Budget Reduction Items	115-125
10.5	Board Approval, Second Interim Report	126-268
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
10.6	Board Acceptance of the Del Mar Schools Education Foundation Donation for the 2010-2011 School Year	269-270
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
10.7	Board Approval, Superintendent's Recommended Budget Savings Measures	271-272
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	

11.0 PERSONNEL

11.2	Board Approval, Agreement for After School Programs/Child Care Services between Charlene Komosinski and the Del Mar Union School District	276-278
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	
11.3	Board Approval, Hiring Director, After School Programs/Child Care Services	279-280
	<i>Motion ____ Second ____ Ayes ____ Nays ____</i>	

12.0 ARTICLES OF INTEREST

None.

13.0 ITEMS FOR MARCH 24, 2010 BOARD MEETING

- Minutes of Regular Board Meeting of February 10, 2010
- Minutes of Regular Board Meeting of February 17, 2010
- Minutes of Special Board Meeting of February 17, 2010
- Minutes of Regular Board Meeting of February 24, 2010
- Minutes of Special Board Meeting of March 3, 2010
- Other items requested by the Board

ADJOURNMENT OF MEETING..... *Motion ____ Second ____ Ayes ____ Nays ____*
_____Time

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Special Board Meeting

January 7, 2010
6:30 p.m.

Del Mar Union School District
225 9th Street, Del Mar, CA 92014

Members Present (4): Comischell Rodriguez, President of the Board
 Steven McDowell, Clerk of the Board
 Doug Perkins
 Katherine White

Members Absent (1): Annette Easton

Administrators Present: Dr. Sharon McClain, Superintendent
 Holly McClurg, Assistant Superintendent, Instructional Services
 Dena Whittington, Assistant Superintendent, Business Services

BUSINESS TRANACTED WAS LIMITED TO THE FOLLOWING:

Board President Rodriguez called the meeting to order at 6:35 p.m.

1. Motion to Approve the Agenda
 Motion McDowell
 Second White
 Unanimous

2. **PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA**
 There was no input from the public.

3. **DISCUSSION/APPROVAL, RACE TO THE TOP MEMORANDUM OF UNDERSTANDING**

Motion to approve the Race to the Top Memorandum of Understanding, with the understanding that the guidance provided by School Services of California allows the District to withdraw from the MOU by April 2010.

Motion White
Second Perkins
 Carried

Ayes (3): Members McDowell, Perkins, White
Nays (1): Member Rodriguez
Abstain (0)

4. ADJOURNMENT

There being no further business to come before the Board, there was a
Motion to Adjourn at 8:10 p.m.

Motion White

Second McDowell

Unanimous

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Special Board Meeting

January 13, 2010
6:00 p.m.

Sage Canyon School MUR
5290 Harvest Run
San Diego, CA 92130

Members Present (5): Comischell Rodriguez, President of the Board
 Steven McDowell, Clerk of the Board
 Annette Easton
 Doug Perkins
 Katherine White

Administrators Present: Dr. Sharon McClain, Superintendent
 Holly McClurg, Assistant Superintendent, Instructional Services
 Randy Wheaton, Director of Maintenance and Operations
 Darlene Nadlonek, Human Resources Technician

DMUSD Staff Present: Susan Fitzpatrick, Principal, Del Mar Hills Academy
 Peg LaRose, Principal, Sage Canyon
 Bill Porter, Becky Ross, Cinda Peck, Mary Zobell, Sandy Johnson,
 Robin Gordon, Genna Chapluk

Others Present: Approximately 60+ community members

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

Board President Rodriguez called the meeting to order at 6:10 p.m.

1. APPROVAL OF AGENDA

Amendments to the Agenda:

Member White requested that the Board Adjourn into Closed Session no later than 9:45 p.m.

Motion to Approve Agenda, as amended.

Motion White

Second Easton

Unanimous

Superintendent McClain led the audience in the flag salute.

2. PUBLIC INPUT

There was no public input.

3. DISCUSSION/DIRECTION, STRATEGIC PLAN FINANCIAL TASK FORCE

Superintendent McClain presented an overview of Options A & B outlining the formation of a Strategic Plan Financial Task Force, which was formulated through input from staff members and other school districts. Staff recommended Option A, and presented Option B for Board consideration.

Member Perkins presented an overview of an option he authored (Option C), which includes more community members and Board Members than A and B. The option was modeled after the City of San Diego Select Committee on Government Efficiency and Fiscal Reform.

Public Input

- *Becky Deller*, DMUSD parent, read a statement from Susan Miller, DMUSD parent, in support of the formation of a Financial Task Force including community involvement.
- *Beth Westburg*, DMUSD parent, spoke in support of the formation of a Financial Task Force including community involvement.
- *Vanessa Black*, DMUSD parent, spoke in support of the formation of a Financial Task Force including community involvement.
- *Juli Oh*, DMUSD parent, spoke in support of the formation of a Financial Task Force including community involvement.
- *Heidi Niehart*, DMUSD parent, spoke in support of the formation of a Financial Task Force.
- *Vanessa Black*, DMUSD parent, spoke in support of the formation of a Financial Task Force.
- *Janet Handzel*, DMUSD parent, spoke in support of the formation of a Financial Task Force.

Board Discussion

The Board discussed the composition of the committee, the possible use of an outside facilitator, the selection process and a timeline for the task force. The task force is envisioned to have a timeline of 3-4 months with recommendations being presented to the Board in April or May. The Board directed staff to form a Superintendent's committee with agendas and minutes posted to the website and meetings open to the public.

Motion to approve the formation of a Strategic Plan Financial Task Force, a Superintendent's Committee, using Option C as the base with the following considerations:

- Each Board member will appoint one community member
- "Identify and recommend guidelines" to be added to Task Force Actions

- Examine revenue enhancement opportunities
- The use of a facilitator to be decided by the task force and not to exceed \$3,000.
- Task Force update to be presented in February with a final report within a 3-4 month period.

Motion White

Second Perkins

Unanimous

4. **PRESENTATION, 7/11 DISTRICT ADVISORY COMMITTEE'S FINAL REPORT**

President Rodriguez thanked the 7/11 District Advisory Committee for their service and presented each with a Certificate of Appreciation.

Janet Handzell, 7/11 District Advisory Committee member, presented the final report of the 7/11 DAC's examination of potential surplus property within the DMUSD.

The DAC could not reach a consensus on one proposal, however, the report has a vast amount of information for the Board to consider in order to make a decision. The committee felt successful in engaging the community and gathering their input. The proposals presented were meant to serve as a starting point for the Board. The committee shared that the operating cost may not be a true reflection of the actual operating costs in the report. The committee focused on the fixed costs and administrative costs. The committee recommended the Board look at the comments from the community, the legal regulations, etc. The committee urged the Board to review the enrollment trends in the DMUSD and that the committee was able to arrive only at general trends in enrollment.

The Board asked clarifying questions of the committee re SEQA, preschool rooms, etc. The committee shared the numerous factors taken into consideration when analyzing the data and formulating a recommendation.

Motion to extend the time for speakers to address the Board on Item #4 to 9:30 p.m.

Motion White

Second Easton

Unanimous

Public Input

- *Liz Shopes*, DMUSD parent, spoke against closing any school.
- *Diane Jacobs Baizer*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Ruthie Kaminskis*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Pete Reese*, DMUSD parent, spoke against closing any school.
- *Karen Aiken*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Amy Hellenkamp*, DMUSD parent, spoke against relocating SDC classes.
- *Chris Lien*, DMUSD parent, asked the Board to look at all the factors and make the best decision for the district.
- *Karen Coleman*, DMUSD parent, spoke in favor of closing Del Mar Hills.
- *Lesley Ballard*, DMUSD parent, spoke in favor of closing a small school.

- *Juli Oh*, DMUSD parent, spoke in favor of fiscal responsibility.
- *Vicki Hutchison*, DMUSD parent, spoke against closing a school.
- *Kim Dort*, DMUSD parent, spoke in favor of fiscal responsibility.
- *Beth Westburg*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Estella de Llanos*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Bill Morris*, DMUSD parent, spoke against closing Del Mar Hills Academy.

Superintendent McClain assured that the staff will review the final report and make a recommendation to the Board. Supt. McClain clarified the need for the Board to present a formal proposal to the Del Mar City Council for an extension of the lease at 225 9th Street, Del Mar CA.

Board President Rodriguez thanked the 7/11 District Advisory Committee members for their dedicated service to the district and community.

ADJOURN INTO CLOSED SESSION

The Board adjourned to Closed Session at 10:00 p.m. to discuss the following:

- 1.1 **Conference with Legal Counsel – Anticipated Litigation** (Government Code section 54956.9(b); Name of Case: Two cases)
- 1.2 **Conference with Legal Counsel – Potential Litigation** (Government Code Section 54956.9(c); Name of Case: One case)

RECONVENE TO OPEN SESSION

The Board reconvened into Open Session at 12:05 a.m.

5. REPORT OUT OF CLOSED SESSION

Board President White reported that no action was taken in Closed Session.

6. ADJOURNMENT

There being no further business to come before the Board, there was a Motion to Adjourn at 12:07 a.m.

Motion Easton
Second McDowell
Unanimous

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Special Board Meeting/Visitation

January 20, 2010
3:00 p.m.

Ashley Falls School
13030 Ashley Falls Drive
San Diego, CA 92124

Members Present: Comischell Rodriguez, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton
Doug Perkins
Katherine White (arrived at 3:25 p.m.)

DMUSD Staff: Charlene Komosinski, Director of After School Programs/Childcare
Dr. Sharon McClain, Superintendent
Holly McClurg, Assistant Superintendent, Instructional Services

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

1. Board President Rodriguez called the meeting to order at 3:07 p.m.

2. APPROVAL OF THE AGENDA

Motion to Approve Agenda.

Motion McDowell

Second Easton

Carried (4-0-0, Member White was not present.)

3. **PUBLIC Comment:** There was no public comment.

4. VISIT WITH AFTER SCHOOL PROGRAMS/CHILDCARE DEPARTMENT

Charlene Komosinski, Director of After School Programs/Childcare, introduced her staff and presented the Board with sweatshirts and other materials. Ms. Komosinski gave an informative report on the After School Programs/Childcare Department, including:

- The goal is to have structured fun and offer time for homework completion.
- The department consists of a Childcare/Summer Camp program, After School Enrichment program, Children's Creative Workshop in July and Employee Childcare.
- Enrollment is approximately 1,037.
- Majority of funds earned are from childcare and summer camp programs.

- Staff consists of five Assistant Directors, 100 employees among eight school sites, one full time accountant and an administrative assistant.
- Staff is held to a high standard and given staff development for one week in August and one in February.
- Annual revenue is just under \$3M; anticipating a \$1.7M reserve.

5. ADJOURNMENT

There being no further business to come before the Board, there was a
Motion to Adjourn at 4:15 p.m.

Motion Perkins

Second White

Unanimous

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Special Board Meeting

January 20, 2010
6:00 p.m.

Sage Canyon
5290 Harvest Run Drive
San Diego, CA 92130

Members Present (5): Comischell Rodriguez, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton
Doug Perkins
Katherine White

Administrators Present: Dr. Sharon McClain, Superintendent
Dena Whittington, Assistant Superintendent, Business Services
Holly McClurg, Assistant Superintendent, Instructional Services
Mike Casey, Director of Technology
Randy Wheaton, Director of Maintenance & Operations
Charlene Komosinski, Director of Child Care/After School Programs
Katie Shanahan, Coordinator State & Federal Projects
Darlene Nadlonek, Human Resources Technician

DMUSD Staff Present: Shelley Petersen, Principal, Ashley Falls
Erik Bienke, Dina Irwin, Kris Pike

Others Present: Approximately 60+ community members.

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

Board President Rodriguez called the meeting to order at 4:35 p.m.

Motion to Approve the Agenda

Motion White

Second McDowell

Unanimous

1. PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

- *Juli Oh*, DMUSD parent, spoke in support of the Superintendent's recommendation to purchase property, but feels a lease option is the best.
- *Vanessa Black*, DMUSD parent, spoke in support of the Superintendent's recommendation to purchase property.

- *Jennie Starr*, DMUSD parent, spoke in support of the Superintendent's recommendation to purchase property and to consider a lease if property is not available for purchase.

The Board adjourned to Closed Session at 4:37 p.m. to discuss the following:

- 1.1 **Conference with Real Property Negotiator** (G.C. 54956.8)-Properties: 11250 El Camino Real, San Diego, CA 92130 and 4106 Sorrento Valley Blvd., San Diego, CA 92127; Corner of Jimmy Durante Blvd. & San Dieguito Rd., Del Mar, CA 92014 — Agency Negotiator: Sharon McClain, Superintendent; 225 9th Street, Del Mar, CA, 92014 — Under Discussion: Sale/Lease Terms Between the City of Del Mar and the DMUSD.

RECONVENE OPEN SESSION

The Board reconvened to Open Session at 6:20 p.m.

2. REPORT OF ACTION TAKEN IN CLOSED SESSION

Board President Rodriguez reported that the Board met with the District's real estate brokers and directed them to gather more information and prepare a report for January 27, 2010 Regular Board Meeting to be presented in Open Session. The Board directed Superintendent McClain to contact the City of Del Mar to find out if they are interested in extending the current lease at 225 9th Street, Del Mar, CA, and on what terms.

3. NOMINATION/APPROVAL, BOARD REPRESENTATIVE TO SERVE ON THE STRATEGIC PLAN FINANCIAL TASK FORCE

Member White nominated Member Perkins, seconded by Member McDowell. Member White nominated Member McDowell, seconded by Member Rodriguez. Member McDowell respectively declined the nomination due to being involved in a number of other commitments and not having the time to serve.

By a unanimous vote, Member Perkins was selected to serve on the Strategic Planning Financial Task Force.

The Board clarified that the co-chairs of the committee are equal voting participants and requested an update of the members serving on the task force at the January 27, 2010 Regular Board Meeting.

4. BOARD DISCUSSION/APPROVAL, 7/11 DISTRICT ADVISORY COMMITTEE RECOMMENDATION

Motion to extend the time limit for public input to allow all speakers to address the Board regarding Item #4.

Motion Perkins

Second McDowell

Unanimous

Superintendent McClain outlined a five-step process for considering the recommendations and options presented by the 7/11 District Advisory Committee.

1. See – See the situation clearly
2. Know – Knowing what you want to accomplish
3. Expand the possibilities - Listen to other possibilities
4. Evaluate the consequences of each decision
5. Act – Make a fiscally and sound decision

Public Input

- *Chris Lien*, DMUSD parent, spoke in support of using resources for the core mission, which is to provide a world-class education.
- *Heidi Niehart*, DMUSD parent, spoke against making any changes at Ashley Falls.
- *Vicki Hutchison*, DMUSD parent, spoke in favor of locating the district office in a location, which does not require students to move.
- *Joel Holliday*, DMUSD parent, asked that a school closure or reconfiguration not be considered unless all other options are thoroughly analyzed and will not solve the budget concerns.
- *Tom Sohn*, DMUSD parent, spoke against closing any of the DMUSD schools.
- *Gavin Hirst*, DMUSD parent, spoke against closing Ashley Falls School and /or locating the district office at Ashley Falls.
- *Arlene Dutchik*, DMUSD parent, spoke against locating the district office at Ashley Falls.
- *Will Holliday*, DMUSD parent, spoke against closing any of the DMUSD schools.
- *Jennie Starr*, DMUSD parent, spoke against closing any of the DMUSD schools.
- *Dani Starr*, DMUSD student, asked the Board to not close Del Mar Hills Academy.
- *Lesley Ballard*, DMUSD parent, spoke in favor of the Board making the fiscally sound decision for the entire district.
- *Sheri Ascencio*, DMUSD parent, spoke against closing Ashley Falls School or locating the district office at Ashley Falls.
- *Suzanne Hall*, DMUSD parent, spoke against increasing class size and in favor of closing a school.
- *Wayne Harris*, DMUSD parent, urged the Board to seek the opinion of the attorney general regarding locating the district office outside the boundaries of the district.
- *Leandra Kalt*, DMUSD parent, spoke in favor of combining Del Mar Hills and Del Mar Heights and fiscal responsibility for the entire district.
- *Jill Steiner*, DMUSD parent, spoke in favor of a fiscally responsible decision to support the education programs rather than facilities.
- *Doug Rafner*, DMUSD parent, spoke in favor of locating district offices on currently owned land.
- *Kate Takahashi*, DMUSD parent, spoke in favor of closing a school.
- *Juli Oh*, DMUSD parent, spoke in favor of purchasing a property for relocating the district office.
- *Marcus Klebe*, future DMUSD parent, asked the Board to base its decision on what is in the best interests of the community and in support of not closing a school.

- *Vanessa Black*, DMUSD parent, spoke in support of Supt McClain's recommendation to purchase property for a district office and to take school closure off the table.
- *Michele Macosky*, DMUSD parent, spoke regarding the use of Mello Roos dollars and their appropriate use as well as the safety concerns of locating the district office at a school site.
- *Karen Coleman*, DMUSD parent, spoke in support of maintaining the arts and the Board's decision to be based on what is best for the district.
- *Kendra Archer*, DMUSD parent, spoke against closing any school in the district and looking for a long-term solution.
- *Jeanette Nichols*, DMUSD parent, urged the Board to make an informed decision and lead the district.
- *Wendy Maron*, DMUSD parent, spoke against locating the district office at Ashley Falls School.
- *Julie Broadwin*, DMUSD parent, spoke in favor of doing what is best for the entire district.
- *Vicki Miranda*, DMUSD parent, appealed to the Board to collaborate to and hear the needs and then the solutions and strategies will emerge.
- *Janet Melugin*, DMUSD parent, spoke against locating the district office at Ashley Falls and in favor of purchasing property for the district office.
- *Janet Handzel*, DMUSD parent, spoke against classroom cuts and in favor of investing wisely, i.e. a for profit preschool.
- *Karen Stangland*, DMUSD parent, spoke against closing a school in the district.
- *Lisa Barthelomy*, DMUSD parent, spoke against locating district offices at Ashley Falls.

Supt. McClain summarized the recommendation and alternatives presented to the Board for relocating the district office, including purchasing a property to accommodate all departments within the district.

The Board directed staff to pursue the possibility of remaining at the current location thereby providing the Board more time to examine legal issues related to all the options presented.

Board Discussion

The Board will solicit legal opinions relative to zoning, general plan, impact to the City of Del Mar, coastal commission, restrictions, joint use, etc. The Board requested to have the opinion from attorneys within the City of San Diego. The Board asked for a cost benefit analysis, fiscal and educational impact for any proposals to close a school or an alteration of current usage, summarize all the costs and timing of the process of closing school.

The Board asked clarifying questions regarding the \$8.3 million from the sale of the Shores property. Assistant Superintendent, Business Services, Dena Whittington,

reminded the Board that if the Board decides to forgo deferred maintenance there are options available for moving some of the money. Asst. Supt. Whittington did not support the option. Asst. Supt. Whittington will report at the January 27, 2010 Board meeting, the amount the district would have to forgo, and the impact on the district.

Motion to remove the closure of Ashley Falls School from consideration.

Motion McDowell

Second White

Unanimous

The Board asked clarifying questions about the plan for preschool and whether or not preschool children can be located at a school site. The Board expressed interest in consulting with a space planner and obtaining information on the size of the district offices in neighboring districts. The Board expressed concern in moving special education students and staff confirmed that special education students can be moved and their needs met at any of the DMUSD schools.

Board President Rodriguez summarized:

- Proposal H has been removed from consideration.
- The Board took no action on the proposals presented by the 7/11 DAC.
- The Board needs a more information before action can be taken.
- May the district co-locate with the City of Del Mar or SDUHSD.
- Is it legal to locate departments within the DMUSD to various locations?

5. **ADJOURNMENT OF SPECIAL BOARD MEETING**

There being no further business to come before the Board, there was a

Motion to Adjourn at 9:47 p.m.

Motion Easton

Second McDowell

Unanimous

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Minutes of Regular Board Meeting

January 27, 2010

Closed Session: 4:00 p.m.

Open Session: 5:45 p.m.

Del Mar Hills Academy
14085 Mango Drive, Del Mar, CA 92014

Board President Rodriguez called the Regular Board Meeting to order at 4:06 p.m.

PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

There was no input from the public.

Adjourned to Closed Session at 4:07 p.m.

RECONVENE OPEN SESSION

Board President Rodriguez welcomed staff, parents and community members to the Regular Board Meeting of the Board of Trustees.

The Board met in Closed Session from 4:07-6:35 p.m. to discuss:

- 1.1 **Conference with Legal Counsel – Potential Litigation** (Government Code Section 54956.9(c); Name of Case: Two cases
- 1.2 **Conference with Real Property Negotiator** (G.C. 54956.8)-Properties: 11250 El Camino Real, San Diego, CA 92130 and 4106 Sorrento Valley Blvd., San Diego, CA 92127; Corner of Jimmy Durante Blvd. & San Dieguito Rd., Del Mar, CA 92014 —Agency Negotiator: Sharon McClain, Superintendent; 225 9th Street, Del Mar, CA, 92014 — Under Discussion: Sale/Lease Terms Between the City of Del Mar and the DMUSD

REPORT OF ACTION TAKEN IN CLOSED SESSION:

Board President Rodriguez reported that no action was taken.

CALL TO ORDER

Board President Rodriguez called to order the Open Session of the Regular Board Meeting of the Del Mar Union School District, Board of Trustees, at 6:35 p.m.

1. PLEDGE OF ALLEGIANCE

Board President Comischell Rodriguez led Board members and guests in the Pledge of Allegiance.

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ROLL CALL

Members Present (5):

Comischell Rodriguez, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton
Doug Perkins
Katherine White

Administrators Present:

Dr. Sharon McClain, Superintendent
Dena Whittington, Assistant Superintendent, Business Services
Holly McClurg, Assistant Superintendent, Instructional Services
Sheila Weinberg, Director of Pupil Services
Mike Casey, Director of Technology
Randy Wheaton, Director of Maintenance & Operations
Charlene Komosinski, Director of Child Care/After School Programs
Katie Shanahan, Coordinator State & Federal Projects
Darlene Nadlonek, Human Resources Technician

Principals Present:

Emily Disney, Sycamore Ridge
Susan Fitzpatrick, Del Mar Hills Academy
Peg LaRose, Sage Canyon
Ryan Stanley, Ocean Air

DMUSD Staff Present:

Jennifer Olivera, AJ Pearce, Katherine Weidmann, Danielle Roche,
Carol Sharpe, Jodi Neilson, Eileen Randall, Bill Porter, Sandy
Johnson

Others Present:

Approximately 30+ community members.

2. STUDENT RECOGNITION – SYCAMORE RIDGE

Sycamore Ridge fifth grade students and teachers, along with the technology teacher, shared a project based science assignment focused on offering enrichment options to address varying learning preferences and modalities. To celebrate Sycamore Ridge School's fifth birthday, the program wrapped up with some 6th grader's thoughts about their school.

3. APPROVAL OF AGENDA

Amendments to the Agenda:

Table Item 10.10 to a future meeting.

Pull Item 11.1 from consent

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Motion to Approve Agenda, as amended

Motion White

Second Easton

Unanimous

4. CORRESPONDENCE/COMMUNICATION

4.2 Correspondence

Board President Rodriguez read a letter from the League of Women Voters informing the Board that a member of the League of Women Voters will regularly attend the meetings of the DMUSD Board of Trustees.

4.2 Public Comment (for items not on the Agenda)

- *Deborah Muns-Park*, DMUSD parent, spoke about readjusting boundaries and balancing the district enrollment.
- *Kerry Traylor*, DMUSD parent, spoke of the legal fees accumulated by the Board and paid by the district in an effort to fire the Superintendent.

5. REPORTS, RECOGNITIONS AND HEARINGS

5.2 Staff Recognition – Employees of the Month for January 2010

Board President Rodriguez thanked Jakes Del Mar for its continued support of the DMUSD Employees of the Month program by donating gift certificates for the honorees, as follows:

Employees of the Month for January 2010:

Ashley Falls – Cindy Crew, 3rd Grade Teacher

Carmel Del Mar – Juan Castro, SDC Classroom Aide

Del Mar Heights – Michelle Beeson, Music Teacher

Del Mar Hills – Allison Warren, 6th Grade Teacher

Ocean Air – Erica Bell, 2nd Grade Teacher

Sage Canyon – Alison Fieberg, 5th Grade Teacher

Sycamore Ridge – Emily Mackie, 4th Grade Teacher

Torrey Hills – Sarah Grosso, 1st Grade Teacher

5.2 DMCTA Report: Danielle Roche, DMCTA Acting-President, Ocean Air

Ms. Roche expressed best wishes to David Skinner and his speedy recovery.

The teachers are concerned about pink slip notifications although they understand the necessity to distribute them. The teachers asked that they be held to a minimum and served with consideration. The DMCTA is grateful to the DMSEF and to the families for donating in support of the Extended Studies Curriculum Program. The DMCTA is striving for 100% participation of teachers donating to the DMSEF.

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To date, three of the DMUSD schools have reached 100% participation. The DMCTA anticipates 100% participation at all school sites. Ms. Roche expressed the DMCTA's disappointment that teachers are almost exclusively eliminated from serving on the Financial Task Force. The DMCTA feels its members offer many years of experience in education and training, along with a historical perspective. The DMCTA requested the Board consider a reconfiguration of the Task Force.

5.2 DMSEF Report: Chris Stevenson, DMSEF President

Ms. Stevenson reported that donations are up with a growth rate of 42%. Torrey Hills is up 200% from last year. The DMSEF is approaching \$700,000 in donations with over \$100,000 coming in the last several days. A number of events are being planned. The DMSEF needs \$1.7 million to maintain the ESC program at its current level. The DMSEF is strategizing on how to raise \$1 million before the February 15, 2010 deadline.

5.2 PTA Report: PTA Report: Stephanie Jansen, Sage Canyon PTA President

Ms. Jansen commented on the increase in student enrollment this year and the loss of the Assistant Principal. She reported that Sage Canyon is a vibrant school thanks to the many volunteers, teachers and staff. The Sage Canyon PTA began the year with the Annual Teachers Luncheon. The membership drive resulted in 100% participation by the staff. In October the PTA held its Annual Fall Festival, which is the most successful fundraising event of the year. More than \$60,000 was raised to fund many programs at Sage Canyon. Ms. Jansen thanked the many volunteers who make it all possible. The Sage Canyon PTA contributed almost \$13,000 to the DMSEF with the jog-a-thon and other events. The PTA works hard to keep families informed and united.

5.2 Report – Monthly Staff Development, Travel & Conference Update

(Presented for information only.)

The Board requested to have items reimbursable by another entity be added to the report as well as the funding source supporting the activity.

5.2 Report – Board Reports/Comments

Member Perkins:

- Attended the DMSEF meeting.
- Listened to a budget briefing from governor.
- Attended briefing with representative of Sacramento regarding the State budget.

Member Rodriguez:

- Echoed best wishes to David Skinner and wished him a speedy recovery.
- Attended CSBA President Workshop with Supt. McClain in Sacramento.
- Attended State budget workshop at SDCOE.
- Attended SDUHSD Board meeting.

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- Attended grand opening of the Ocean Air Recreation Center.
- Has received many letters and attended meetings with DMUSD stakeholders.
- Had a wonderful visit with the After School Programs Department

Member Easton:

- No report.

Member McDowell:

- Thanked parents who volunteer as crossing guards for keeping students safe.
- Thanked Charlene Komosinski, Director of After School Programs/Childcare, for the visit with the After School Programs/Childcare Department.
- Attended a meeting on the State budget.
- Expressed best wishes to David Skinner.

Member White:

- Extended best wishes to David Skinner and hopes to see him back soon.
- Worked with SDUHSD on their curricular program.
- Stated she has not violated the Brown Act, as she has been accused of doing.
- Has not used the District's legal services for personal matters, as she has been accused of doing.

5.2 **Report – Superintendent's Report**

- The California Business for Education Excellence congratulated the DMUSD schools for the outstanding student achievement.
- An attorney from the law firm Atkinson, Andelson, Loya, Rudd and Romo made a donation to the American Red Cross to help victims of Haiti earthquake in the name of the Del Mar Union School District.
- Attended CSBA Presidents' Workshop with President Rodriguez.
- Enjoyed the visit with the After School Programs/Childcare Department.
- Attended Principals' Meeting – principals are working as a PLC and are working to structure education for the future.
- Is proud of the DMUSD principals on all there are doing.

6. **APPROVAL OF MINUTES**

The following Minutes presented for approval were tabled to a future Board meeting:

- Minutes of Special Board Meeting of December 2, 2009
- Minutes of Regular Board Meeting of December 9, 2009
- Minutes of Board Visitation & Special Board Meeting of December 16, 2009

6.2 **APPROVAL OF CONSENT ITEMS**

Amendment to the Consent Agenda:

Item 11.1 was pulled from the Consent Agenda under Approval of the Agenda, as amended.

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- *7.1 Board Approval of 2009-2010 Consolidated Application for Funding Categorical Aid Programs, Part II
- *8.1 Board Approval, Del Mar Union School District's Uniform Complaint Quarterly Report for October 1 – December 31, 2009
- *10.1 Board Approval and Acceptance of Donations to the Del Mar Union School District
- *10.2 Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements
- *10.3 Board Ratification of Site Performance Agreements
- *10.4 Board Approval of Standard Business Mileage Rate of 50 Cents Per Mile, Effective January 1, 2010
- *10.5 Board Approval of Bid Limit to Be Raised Effective January 1, 2010
- *10.6 Board Approval of Renewal Agreement Between the Del Mar Union School District and San Diego Medical Services Enterprise for Project Heart Beat
- *10.7 Approval of Agreement Between the Del Mar Union School District and Best Best & Krieger for Legal Services
- *10.8 Board Approval of Agreement Between Office Depot and the Del Mar Union School District for Classroom and Office Supplies February 1, 2010 – December 31, 2010
- *11.1 *Pulled from Consent*
~~Board Approval of Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status~~

Motion to approve Consent Items *7.1, *8.1, *10.1 - *10.8, as amended.

Motion Easton

Second McDowell

Unanimous

7. CURRICULUM & INSTRUCTION

8. ADMINISTRATION AND POLICY

8.2 Board Approval, 2009/2010 Strategic Plan

Superintendent McClain presented an overview of the 2009/2010 Strategic Plan consisting of: 1) enrollment and demographics, 2) evaluation and achievement indicators, 3) district resources 4) beliefs, appraisals, goals and recommended actions.

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The fiscal impact supporting the recommended actions in each area above is included in the plan presented for approval, which is a revision from the first reading at the Regular Board Meeting on December 9, 2009.

Principals shared the process used at the school site to gain input for the Strategic Plan, which included teachers, PTA and School Site Council members. Sage Canyon met for two hours on a Wednesday afternoon with a group of 56 people contributing. Data from all sites was shared with the Superintendent and Cabinet to define trends across all eight schools. Although the input was site specific it was discovered that the DMUSD schools are more alike than different resulting in a vision for the entire district.

The Board requested the following amendment to the Strategic Plan: The last bullet under "Recommended Actions for 2009-2010" for "School Climate" should read, *Meet with the Del Mar City Manager, the City of San Diego City Manager, Police Department, Fire Department and Sheriff to coordinate safety services.*

Motion to approve the 2009/2010 Strategic Plan, as amended:

Motion Perkins

Second Rodriguez

Unanimous

8.3 Update, Search for Properties for District Office, Chuck Wasker, Colliers International, Realtor

Chuck Wasker, realtor, reported on the activities of the realtors since February 2009, to identify properties for purchase, lease or land development. The Board asked clarifying questions on purchase versus leasing, properties located outside the District's boundaries, availability of buildings coming up for sale, and a lease with an option to buy. Mr. Wasker informed the Board that there are a number of tenant opportunities that exist at this time.

Mr. Wasker expressed his and Mr. Kagan's interest in continuing to work with the district to identify properties suitable for the district office. The Board requested the search be expanded to include a building up to 30,000 square feet.

Public Input:

- *Beth Westburg*, DMUSD parent, spoke in support of purchasing a building for a new District Office.
- *Lee Parnell*, DMUSD parent, spoke against locating District services at Torrey Hills School.
- *Heidi Niehart*, DMUSD parent, spoke against locating the District Office at Ashley Falls.

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- *John Spence*, DMUSD parent, asked the Board to make a decision.
- *Joel Holliday*, DMUSD parent, encouraged the Board to give guidance and for staff to make recommendations with solid backup.
- *Yang Liu*, DMUSD parent, spoke against locating the District Office at Torrey Hills.

8.4 Discussion/Action, Contract between the DMUSD and Chuck Wasker, Colliers International & Mark Kagan, MarkJen Corporation, Real Estate Brokers

Superintendent McClain clarified that the current contract with the realtors self-renews indefinitely and is cancelled with a 30-day written Notice of Cancellation. Supt. McClain supported the efforts of Mr. Wasker and Mr. Kagan and recommended approval of the contract with Mr. Wasker and Mr. Kagan.

Motion to approve an extension of the Contract between the DMUSD and Chuck Wasker, Colliers International & Mark Kagan, MarkJen Corporation, real estate brokers, for a six-month period.

Motion McDowell

Second Perkins

Unanimous

8.5 Discussion and Board Action, Revision to the 2010 Schedule of Board Meetings

The Board discussed the whether there is a need for two Regular Board meetings per month and the proposed revision to the 2010 Board Meeting Schedule. The Board requested the October 20, 2010 meeting be amended to October 27, 2010.

Motion to approve the revision to the 2010 Schedule of Board Meetings, as amended.

Motion Perkins

Second Easton

Unanimous

8.6 Discussion and Board Action, Holding Open Dates for Wednesday Special Board Meetings

The Board discussed scheduling a Special Board meeting to discuss the 7/11 District Advisory Committee's recommendations on February 3, 2010. The Board members agreed to hold Wednesday evenings starting at 7:00 p.m. open for DMUSD Special Board meetings.

8.7 First Reading and Board Approval, Revision, Classified Personnel, Administrative Regulation 4261.2: Personal Leaves

Darlene Nadlonek, Human Resources Technician, presented a revision to Administrative Regulation 4261.2 for Board review and approval. The Board asked clarifying questions, which were responded to by Mrs. Nadlonek.

Motion to waive the second reading of the revision of AR 4261.2 and approve Revision, Classified Personnel, Administrative Regulation 4261.2: Personal Leaves

Motion White

Second Easton

Unanimous

8.8 Report, CSBA Annual Education Conference

Member McDowell and Member Rodriguez reported on the sessions they participated in at the CSBA Annual Education Conference held on December 3, 4 & 5, 2009 at the San Diego Convention Center.

8.9 Update, 7th Annual DMUSD Blood Drive – January 20, 2010

Tabled to February 10, 2010 Regular Board Meeting.

8.10 Update, School-Located Vaccination (SLV) Clinic

Tabled to February 10, 2010 Regular Board Meeting.

8.11 Discussion, Resolution and Certificate for Retiring Employee

Tabled to February 10, 2010 Regular Board Meeting.

8.12 Reminder of Upcoming Events

(For information only.)

9. OPERATIONS AND FACILITIES

9.1 Facilities Report for December and January

Director of Maintenance & Operations, Randy Wheaton, updated the Board on the progress of the Ocean Air childcare facility and the park at Ocean Air. The District completed the School Site Property Information booklet, containing source documents for each of the district's school sites. The District continues to pursue the feasibility of sharing facilities with the City of Del Mar and the SDUHSD. The District has developed a timeline to move the District Office, Preschool/Employee Childcare and Maintenance & Operations, beginning in July 2010 with completion in December 2010.

Public Input:

- *Beth Westburg*, DMUSD parent, spoke against closing a DMUSD school without a current master facility plan.

The Board asked staff clarifying questions on the need for a current Facility Master Plan. Randy Wheaton, Director of Maintenance & Operations, confirmed that the DMUSD has a very thorough maintenance plan that meets all requirements. Board requested staff bring a recommendation to the Board on the current and future usage of the portables.

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Staff reported they pursued the feasibility of a joint use space with the City of Del Mar and SDUHSD and learned that both the City and SDUHSD occupy 100% of their space.

10. BUSINESS AND FINANCE

10.9 Board Approval, 2008/2009 Audit Report

Assistant Superintendent, Business Services, Dena Whittington, introduced Brian Hadley of Wilkinson Hadley King & Co., LLP Certified Public Accountants, who was available to discuss the Annual Audit Report prepared by his firm. The report presents the financial position of the District as of June 30, 2009. Mr. Hadley reported an unqualified approval of the audit.

The Board expressed its appreciation to Asst. Supt Whittington and her staff for the exemplary audit report.

Motion to approve the 2008/2009 Audit Report.

Motion White

Second McDowell

Unanimous

10.10 Solar Energy

The Board requested to have Solar Energy planed on the Agenda for the Financial Task Force.

10.11 Update, Proposals for the 2010/2011 State Budget

Tabled to February 10, 2010 Regular Board Meeting.

10.12 Update, Strategic Planning Financial Task Force

Member Perkins reported the task force held its first meeting early in the day. They discussed the possibility of working with a sub-committee structure. They agreed that all information will be available on the website for the community. Parents will have an opportunity to make their recommendations on the website.

10.13 Budget Reduction Areas Under Consideration for the Fiscal Year 2009-2010 and Future Years

Staff had no information regarding the list of Budget Reduction Areas. The Financial Task Force is planning to review the list and make suggestions.

Public Input

- *Beth Westburg*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Liz Shopes*, DMUSD parent, spoke against closing Del Mar Hills Academy.

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- *Amy Caterina*, DMUSD parent, spoke against closing Del Mar Hills Academy.
- *Marybeth Norgren*, DMUSD parent, spoke against closing Del Mar Hills Academy.

The Board requested information on the savings associated with a change in class size ratios, which will be presented at a future meeting.

Time: 10:29 p.m.

Motion to extend the meeting to 11:00 p.m.

Motion McDowell

Second Rodriguez

Unanimous

10.14 Update, 2009/2010 Monthly Budget, Legal Fees and Cash Balance Report
(Presented for information only.)

11. PERSONNEL

11.2 Second Reading/Board Approval Updated Job Description, Human Resources & Pupil Services Administrative Assistant

Darlene Nadlonek, Human Resources, Technician, presented the revised job description for the Human Resources & Pupil Services Administrative Assistant for the second reading and Board approval.

Motion to approve the updated Job Description, Human Resources & Pupil Services Administrative Assistant.

Motion White

Second McDowell

Unanimous

11.3 Update, Process for Hiring Assistant Superintendent, Human Resources

Tabled to February 10, 2010 Regular Board Meeting.

11.4 Board Approval, Posting of Assistant Principal Position, Sage Canyon

Staff requested approval to post and fill the position of Assistant Principal at Sage Canyon.

Public Input:

- *Lesley Ballard*, DMUSD parent, spoke in support of filling the vacant Assistant Principal position at Sage Canyon.
- *Stephanie Jansen*, DMUSD parent, spoke in support of filling the vacant Assistant Principal position at Sage Canyon.

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The Board asked clarifying questions on the current and future needs of assistant principals in the district and the impact on the budget. The Board discussed the option of filling the position temporarily.

Motion to post the position of Assistant Principal for Sage Canyon.

Motion Rodriguez

Second _____

Motion died.

Motion to approve posting the position of Assistant Principal for the DMUSD.

Motion McDowell

Second Easton

Unanimous

12. ARTICLES OF INTEREST

None.

13. ITEMS FOR FEBRUARY 17, 2010 BOARD MEETING

- Facilities Report
- First Reading, 2010/2011, 2011/2012 & 2012/2013 School Year Calendar
- Library Materials Selection Policy
- Student Teacher agreement between DMUSD and SDSU
- Minutes of Special Board Meeting of January 7, 2010
- Minutes of Special Board Meeting of January 13, 2010
- Minutes of Special Board Meeting of January 20, 2010
- Minutes of Special Board Meeting/Visitation of January 20, 2010
- Minutes of Regular Board Meeting of January 27, 2010
- Other items requested by the Board

There being no further business to come before the Board, there was a

Motion to Adjourn at 11:00 p.m.

Motion Easton

Second McDowell

Unanimous

Steven McDowell, Clerk

Sharon McClain, Superintendent

Date

Date

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March 5, 2010

To: Board Members

From: Ryan Stanley, Principal, Ocean Air School

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 2.0: Student Recognition – Ocean Air

Ocean Air students and staff collaborated to produce a video that shows some of the many ways the ESC program benefits our school community. The video will be presented at tonight's Board meeting. Pictures and footage from various ESC classes, projects and performances are included.

The video is narrated by Ocean Air students and much of the footage was shot by student film crews as a way of documenting the learning experiences in and out of the classroom made possible by having a strong ESC program.

Thank you to our parent community, the Del Mar Schools Education Foundation, and the Del Mar Union School District for supporting the enriching educational experiences that the ESC program provides for our students.

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

Mach 4, 2010

To: Board Members

From: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 5.1: Report: Del Mar Schools Education Foundation

DMSEF President, Chris Stevenson, will provide a brief report on DMSEF activities during the past month.

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

February 10, 2010

3

To: Board Members

From: Holly McClurg, Assistant Superintendent of Instructional Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item *7.1: Board Approval, Teammates Mentoring Program

Teammates Mentoring Program is a school-based, one-to-one mentoring program founded by Tom and Nancy Osborne (Nebraska athletic director and coach) in 1991 in an effort to provide support and encouragement to youth. The mentoring takes place on school grounds during school hours. The goal of the program is to see youth graduate from high school and pursue post-secondary education. To reach this goal, community members volunteer one hour per week within their local school. These caring adults from the community serve as a positive role model, creating a mentor/mentee bond that gives youth purpose and vision. This program is expanding to our Del Mar area with the leadership of one of our local residents, Eric Erickson, who is leading the efforts.

It is recommended that the Del Mar Union School District support Teammates Mentoring and participate in the development and implementation of this program in our district. The Teammates Mentoring concept is closely aligned with our district's core beliefs and goals, and will be additive to our efforts in developing our students' capacity for university and citizenship. Approval for implementation of this program is contingent upon meeting all compliance requirements for volunteer programs and personnel within the school district.

FISCAL IMPACT: **Cost** – Costs associated with Teammates Mentoring are covered by private contributions secured by the Teammates Mentoring organization.
 Program or Department – Instructional Services
 Is this a Restricted Program? No
 Was this expenditure anticipated in the adopted budget? There is no expected expenditure.
 Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends the Board approve to participate in the development and implementation of the Teammates Mentoring Program.

March 5, 2010

To: Board Members

From: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 8.1: Second Reading & Board Approval, 2010/2011, 2011/2012 and 2012/2013 School Year Calendars

Each year, the District collaborates with parents and staff about the school calendar for the next year before presenting a draft for Board approval. This year, we are presenting a 3-year school calendar in order to provide information in a timely way to our parents, staff, and community and also to remain “in sync” with districts around us that have also developed 3-year calendars. The 3-year calendar was also requested by the Board of Trustees.

The Board packet contains two drafts for the Board to consider. The calendars have been reviewed by staff and parents. Calendar A most closely aligns with the calendar for San Dieguito Union High School District. Calendar B varies from the SDUHSD calendar by creating a week of non-student days in February. Teachers and principals feel that Calendar A has too many shortened weeks, which they believe is not conducive to good instruction. They would like to bring together the non-student days into one week in February as is presented in Calendar B.

Note: Parent conference days will be submitted after further consultation with the DMCTA and principals.

FISCAL IMPACT: **Cost** – Unable to quantify all construction costs and building purchase price.
 Program or Department – Special reserve for capital outlay
 Is this a Restricted Program? Yes
 Was this expenditure anticipated in the adopted budget? 2010/2011 budget is not adopted yet.
 Will this Program or Department be over budget after this expenditure? No

RECOMMENDATION: The Superintendent recommends approval of Calendar B for the 2010/2011, 2011/2012 and 2012/2013 school years.

Regular Board Meeting of March 10, 2010
8.1

**DEL MAR UNION SCHOOL DISTRICT
2010-2011 SCHOOL CALENDAR**

Calendar B

School Month	M	T	W	Th	F	Attendance Days	Cumulative Attendance Days	Holidays and Other Information	
June/July	28 *5	29 6	30 7	1 8	2 9	0 0	0 0	6/28 *7/5	First Day of Extended School Yr. *Independence Day Observed
	12	13	14	15	16	0	0		
	19	20	21	22	23	0	0	07/23	Last Day of Extended School Yr.
July/Aug	26	27	28	29	30	0	0		
	2	3	4	5	6	0	0		
	9	10	11	12	13	0	0		
	16	17	18	19	20	0	0	8/23	School Offices Open
1)Aug/Sept	23 *6	√24 31	√25 1	√26 2	√27 3	0 5	0 5	8/24 – 8/27	√Teacher Work Days
	*6	7	8	9	10	4	9	8/30	First Day for Students
	13	14	15	16	17	5	14	*9/6	*Labor Day Observed
	20	21	22	23	24	5 (19)	19		
2)Sept/Oct	27	28	29	30	1	5	24		
	4	5	6	7	8	5	29		
	11	12	13	14	15	5	34		
	18	19	20	21	22	5 (20)	39		
3)Oct/ Nov	25	26	27	28	29	5	44		
	1	2	3	4	5	5	49		
	8	9	10	*11	*12	3	52	*11/11	*Veteran's Day Observed
	15	16	17	18	19	5 (18)	57	11/12	Local Release Days (no school)
4)Nov/Dec/ Jan	*22	*23	*24	*25	*26	0	57	11/22 - 11/26	Thanksgiving Week
	29	30	1	2	3	5	62		
	6	7	8	9	10	5	67		
	13	14	15	16	17	5	72		
	*20	*21	*22	*23	*24	0	72	12/20 – 12/31	Winter Recess
	*27	*28	*29	*30	*31	0	72		
	3	4	5	6	7	5 (20)	77		
5)Jan/Feb	10	11	12	13	14	5	82		
	*17	18	19	20	21	4	86	*1/17	*Martin Luther King Day Obs.
	24	25	26	27	28	5	91		
	31	1	2	3	4	5 (19)	96		
6)Feb/Mar	7	8	9	10	11	5	101		
	14	15	16	17	18	5	106	*2/21 & 2/22	*Presidents' Days Observed
	*21	*22	*23	*24	*25	0	106	*2/23	*In lieu of Admissions Day
	28	1	2	3	4	5 (15)	111	2/24 & 2/25	Local Release Days (no school)
7)Mar/Apr	7	8	9	10	11	5	116		
	14	15	16	17	18	5	121		
	21	22	23	24	25	5	126		
	28	29	30	31	1	5 (20)	131		
8) April	4	5	6	7	8	5	136		
	*11	*12	*13	*14	*15	0	136	4/11 – 4/15	Spring Break
	18	19	20	21	22	5	141		
	25	26	27	28	29	5 (15)	146		
9)May	2	3	4	5	6	5	151		
	9	10	11	12	13	5	156		
	16	17	18	19	20	5	161		
	23	24	25	26	27	5 (20)	166		
10)May/June	*30	31	1	2	3	4	170	*5/30	*Memorial Day Observed
	6	7	8	9	10	5	175	◆6/15	Full Day - Dismissal: 2:30 p.m.
	13	14	◆15	16	17	5 (14)	180	6/17	Last Day—Students—Dismissal: 12:30 p.m.
	20	21	22	23	24			6/17	Last Day – Teachers

Total Attendance Days ----- 180

√Teacher Work Days: 8/24/10, 8/25/10, 8/26/10, 8/27/10

Dates of legal holidays *

Italics Denotes Minimum Days for Student

Contracted Teacher Workdays ----- 184

Boxed Dark Shading Denotes No School for Students

Presented to the Board of Trustees for a Second Reading/Approval: Regular Board Meeting of March 10, 2010

**DEL MAR UNION SCHOOL DISTRICT
2010-2011 SCHOOL CALENDAR**

Calendar A

7

School	Attendance					Cumulative			
Month	M	T	W	Th	F	Days	Attendance Days	Holidays and Other Information	
June/July	28	29	30	1	2	0	0	6/28	First Day of Extended School Yr.
	*5	6	7	8	9	0	0	*7/5	*Independence Day Observed
	12	13	14	15	16	0	0		
	19	20	21	22	23	0	0	07/23	Last Day of Extended School Yr.
July/Aug	26	27	28	29	30	0	0		
	2	3	4	5	6	0	0		
	9	10	11	12	13	0	0		
	16	17	18	19	20	0	0	8/23	School Offices Open
1)Aug/Sept	23	√24	√25	√26	√27	0	0	8/24 – 8/27	√Teacher Work Days
	30	31	1	2	3	5	5		
	*6	7	8	9	10	4	9	8/30	First Day for Students
	13	14	15	16	17	5	14	*9/6	*Labor Day Observed
	20	21	22	23	24	5 (19)	19		
2)Sept/Oct	27	28	29	30	1	5	24		
	4	5	6	7	8	5	29		
	11	12	13	14	15	5	34		
	18	19	20	21	22	5 (20)	39		Parent Conference Week TBD
3)Oct/ Nov	25	26	27	28	29	5	44		
	1	2	3	4	5	5	49		
	8	9	10	*11	*12	3	52	*11/11-*11/12	*Veteran's Day Observed
	15	16	17	18	19	5 (18)	57		(*11/12, In lieu of Admissions Day)
4)Nov/Dec/ Jan	22	23	24	*25	*26	0	57	11/22 - 11/26	Thanksgiving Week
	29	30	1	2	3	5	62		
	6	7	8	9	10	5	67		
	13	14	15	16	17	5	72		
	20	21	22	23	*24	0	72	12/20 – 12/31	Winter Recess
	*27	28	29	*30	*31	0	72		
	3	4	5	6	7	5 (20)	77		
5)Jan/Feb	10	11	12	13	14	5	82		
	*17	18	19	20	21	4	86	*1/17	*Martin Luther King Day Obs.
	24	25	26	27	28	5	91		
	31	1	2	3	4	3 (17)	94	1/31, 2/1	Local Release Days (no school)
6)Feb/Mar	7	8	9	10	11	5	99		
	14	15	16	17	*18	4	103	*2/18-*2/21	*Presidents' Days Observed
	*21	22	23	24	25	4	107	2/28-3/4	
	28	1	2	3	4	5 (18)	112		
7)Mar/Apr	7	8	9	10	11	5	117		
	14	15	16	17	18	5	122		
	21	22	23	24	25	5	127		
	28	29	30	31	1	5 (20)	132		
8) April	4	5	6	7	8	5	137		
	11	12	13	14	15	0	137	4/11 – 4/15	Spring Break
	18	19	20	21	22	5	142		
	25	26	27	28	29	5 (15)	147		Parent Conference Week TBD
9)May	2	3	4	5	6	5	152		
	9	10	11	12	13	5	157		
	16	17	18	19	20	5	162		
	23	24	25	26	27	5 (20)	167		
10)May/June	*30	31	1	2	3	4	171	*5/30	*Memorial Day Observed
	6	7	8	9	10	5	176	◆6/15	Full Day - Dismissal: 2:30 p.m.
	13	14	◆15	16	17	4 (13)	180	6/16	Last Day–Students–Dismissal: 12:30 p.m.
	20	21	22	23	24			6/16	Last Day – Teachers

Total Attendance Days ----- 180

√Teacher Work Days: 8/24/10, 8/25/10, 8/26/10, 8/27/10

Dates of legal holidays *

Italics Denotes Minimum Days for Student

Contracted Teacher Workdays ----- 184

Boxed Dark Shading Denotes No School for Students

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Instructional Calendar 2010-11
August 31, 2010 through June 17, 2011

Board Approved 6-18-09

School Month		M	T	W	T	F	Student Days	Cumulative Student Days	Holiday Legal-Local	Student Holidays/Recesses
	Jul	26	27	28	29	30				
	Aug	2	3	4	5	6				
	Aug	9	10	11	12	13				
	Aug	16	17	18	19	20				
	Aug	23	[24]	[25]	[26]	[27]				8/24-27 Teacher Prep/Inservice Days
1	Aug	30	31 >	1	2	3	4	4		8/30 Teacher Non-Work Day
	Sep	6	7	8	9	10	4	8	1	8/31 First day of school
	Sep	13	14	15	16	17	5	13		9/6 Labor Day
	Sep	20	21	22	23	24	5 (18)	18		
2	Sep	27	28	29	30	1	5	23		
	Oct	4	5	6	7	8	5	28		
	Oct	11	12	13	14	15	5	33		
	Oct	18	19	20	21	22	5 (20)	38		
3	Oct	25	26	27	28	29	5	43		11/3 1st Quarter Ends# (46 days)
	Nov	1	2	3 #	4	5	5	48		11/11 Veterans' Day
	Nov	8	9	10	11	12	3	51	1 1	11/12 Certificated Non-Work Day (no students)
	Nov	15	16	17	18	19	5 (18)	56		
4	Nov	22	23	24	25	26	0	56	1 4	11/22-26 Fall Break
	Nov	29	30	1	2	3	5	61		
	Dec	6	7	8	9	10	5	66		
	Dec	13	14	15	16	17	5 (15)	71		12/17 P-1 cut off date
5	Dec	20	21	22	23	24	0	71	1 4	12/20-31 Winter Recess
	Dec	27	28	29	30	31	0	71	1 4	
	Jan	3	4	5	6	7	5	76		
	Jan	10	11	12	13	14	5	81		
	Jan	17	18	19	20	21	4	85	1	1/17 M.L. King Jr. Day
	Jan	24	25	26	27	28 #	5 (19)	90		1/28 1st Semester/Term Ends (44 days)
6	Jan	31	1	2	3	4	3	93		1/31-2/1 Teacher Prep/Inservice Days
	Feb	7	8	9	10	11	5	98	1	
	Feb	14	15	16	17	18	4	102		2/18 Lincoln Day
	Feb	21	22	23	24	25	4 (16)	106	1	2/21 Washington Day
7	Feb	28	1	2	3	4	5	111		
	Mar	7	8	9	10	11	5	116		
	Mar	14	15	16	17	18	5	121		
	Mar	21	22	23	24	25	5 (20)	126		3/25 P-2 cut off date
8	Mar	28	29	30	31	1	5	131		
	Apr	4	5	6	7	8 #	5	136		4/8 3rd Quarter Ends# (46 days)
	Apr	11	12	13	14	15	0	136	5	4/11-15 Spring Recess
	Apr	18	19	20	21	22	5 (15)	141		
9	Apr	25	26	27	28	29	5	146		
	May	2	3	4	5	6	5	151		
	May	9	10	11	12	13	5	156		
	May	16	17	18	19	20	5 (20)	161		
10	May	23	24	25	26	27	5	166		
	May	30	31	1	2	3	4	170	1	5/30 Memorial Day
	Jun	6	7	8	9	10	5	175		
	Jun	13	14	15	16	17 #	5 (19)	180		6/17 2nd Semester/Term Ends# (44 days)
	Jun	20	21	22	23	24	5	5		
	Jun	27	28	29	30	1	5	10		
	Jul	4	5	6	7	8	4	14	1	7/4 Independence Day
	Jul	11	12	13	14	15	5	19		
	Jul	18	19	20	21	22	5	24		
	Jul	25	26	27	28	29	5	29		

 Holidays / Breaks / Inservice - No School

Quarter/Semester/Term Ending Dates

**DEL MAR UNION SCHOOL DISTRICT
2011-2012 SCHOOL CALENDAR**

Calendar B

School	Attendance					Cumulative		Holidays and Other Information
Month	M	T	W	Th	F	Days	Attendance Days	
June/July	27	28	29	30	1	0	6/27	First Day of Extended School Yr. *Independence Day Observed
	*4	5	6	7	8	0	*7/4	
	11	12	13	14	15	0	0	
	18	19	20	21	22	0	0	7/22 Last Day of Extended School Yr.
July/Aug	25	26	27	28	29	0	0	
	1	2	3	4	5	0	0	
	8	9	10	11	12	0	0	
	15	16	17	18	19	0	0	8/22 School Offices Open
1)Aug/Sept	22	√23	√24	√25	√26	0	0	8/23 – 8/26 √Teacher Work Days
	29	30	31	1	2	5	5	8/29 First Day for Students
	*5	6	7	8	9	4	9	*9/5 *Labor Day Observed
	12	13	14	15	16	5	14	
	19	20	21	22	23	5 (19)	19	
2)Sept/Oct	26	27	28	29	30	5	24	
	3	4	5	6	7	5	29	
	10	11	12	13	14	5	34	
	17	18	19	20	21	5 (20)	39	
3)Oct/ Nov	24	25	26	27	28	5	44	
	31	1	2	3	4	5	49	
	7	8	9	10	*11	4	53	*11/11 *Veteran's Day Observed
	14	15	16	17	18	5 (19)	58	
4)Nov/Dec/ Jan	21	22	23	*24	*25	0	58	11/21 - 11/25 Thanksgiving Week
	28	29	30	1	2	5	63	
	5	6	7	8	9	5	68	
	12	13	14	15	16	5	73	
	19	20	21	22	*23	0	73	12/19 - 1/2 Winter Recess
	*26	27	28	29	*30	0	73	12/19 Local Release Day (no school)
	*2	3	4	5	6	4 (19)	77	
5)Jan/Feb	9	10	11	12	13	5	82	
	*16	17	18	19	20	4	86	*1/16 *Martin Luther King Day Obs.
	23	24	25	26	27	5	91	
	30	31	1	2	3	5 (19)	96	
6)Feb/Mar	6	7	8	9	10	5	101	*2/20 & *2/21 *Presidents' Days Observed
	13	14	15	16	17	5	106	*2/22 In lieu of Admissions Day
	*20	*21	*22	23	24	0	106	2/23 & 2/24 Local Release Days (no school)
	27	28	29	1	2	5 (15)	111	
7)March	5	6	7	8	9	5	116	
	12	13	14	15	16	5	121	
	19	20	21	22	23	5	126	
	26	27	28	29	30	5 (20)	131	
8) April	2	3	4	5	6	5	136	
	9	10	11	12	13	0	136	4/9 – 4/13 Spring Break
	16	17	18	19	20	5	141	
	23	24	25	26	27	5 (15)	146	
9)April/May	30	1	2	3	4	5	151	
	7	8	9	10	11	5	156	
	14	15	16	17	18	5	161	
	21	22	23	24	25	5 (20)	166	
10)May/June	*28	29	30	31	1	4	170	*5/28 *Memorial Day Observed
	4	5	6	7	8	5	175	◆6/13 Full Day - Dismissal: 2:30 p.m.
	11	12	◆13	14	15	5 (14)	180	6/15 Last Day—Students—Dismissal: 12:30 p.m.
	18	19	20	21	22			6/15 Last Day – Teachers

Total Attendance Days ----- 180

√Teacher Work Days: 8/23/11, 8/24/11, 8/25/11, 8/26/11

Dates of legal holidays *

Italics Denotes Minimum Days for Students

Contracted Teacher Workdays ----- 184

Boxed Dark Shading Denotes No School for Students

Presented to the Board of Trustees for a Second Reading/Approval: Regular Board Meeting of March 10, 2010

**DEL MAR UNION SCHOOL DISTRICT
2011-2012 SCHOOL CALENDAR**

Calendar A

10

School	Attendance					Cumulative			
Month	M	T	W	Th	F	Days	Attendance Days	Holidays and Other Information	
June/July	27	28	29	30	1	0		6/27	First Day of Extended School Yr.
	*4	5	6	7	8	0	0	*7/4	*Independence Day Observed
	11	12	13	14	15	0	0		
	18	19	20	21	22	0	0	7/22	Last Day of Extended School Yr.
July/Aug	25	26	27	28	29	0	0		
	1	2	3	4	5	0	0		
	8	9	10	11	12	0	0		
	15	16	17	18	19	0	0	8/22	School Offices Open
1)Aug/Sept	22	√23	√24	√25	√26	0	0	8/23 – 8/26	√Teacher Work Days
	29	30	31	1	2	5	5	8/29	First Day for Students
	*5	6	7	8	9	4	9	*9/5	*Labor Day Observed
	12	13	14	15	16	5	14		
2)Sept/Oct	19	20	21	22	23	5 (19)	19		
	26	27	28	29	30	5	24		
	3	4	5	6	7	5	29		
	10	11	12	13	14	5	34		
3)Oct/ Nov	17	18	19	20	21	5 (20)	39		Parent Conferences TBD
	24	25	26	27	28	5	44		
	31	1	2	3	4	5	49		
	7	8	9	10	*11	4	53	*11/11	*Veteran's Day Observed
4)Nov/Dec/ Jan	14	15	16	17	18	5 (19)	58		
	21	22	23	*24	*25	0	58	11/21 - 11/25	Thanksgiving Week
	28	29	30	1	2	5	63		
	5	6	7	8	9	5	68		
	12	13	14	15	16	5	73		
	*19	20	21	22	*23	0	73	*12/19	In lieu of Admissions Day
	*26	27	28	29	*30	0	73	12/20-1/2	Winter Recess
	*2	3	4	5	6	4 (19)	77		
5)Jan/Feb	9	10	11	12	13	5	82		
	*16	17	18	19	20	4	86	*1/16	*Martin Luther King Day Obs.
	23	24	25	26	27	5	91		
	30	31	1	2	3	3 (17)	94	1/30-1/31	Local Release Days (no school)
6)Feb/Mar	6	7	8	9	10	5	99	*2/17-*2/20	*Presidents' Days Observed
	13	14	15	16	*17	4	103		
	*20	21	22	23	24	4	107	2/27-3/2	
	27	28	29	1	2	5 (18)	112		Parent Conferences TBD
7)March	5	6	7	8	9	5	117		
	12	13	14	15	16	5	122		
	19	20	21	22	23	5	127		
	26	27	28	29	30	5 (20)	132		
8) April	2	3	4	5	6	5	137		
	9	10	11	12	13	0	137	4/9 – 4/13	Spring Break
	16	17	18	19	20	5	142		
	23	24	25	26	27	5 (15)	147		
9)April/May	30	1	2	3	4	5	152		
	7	8	9	10	11	5	157		
	14	15	16	17	18	5	162		
	21	22	23	24	25	5 (20)	167		
10)May/June	*28	29	30	31	1	4	171	*5/28	*Memorial Day Observed
	4	5	6	7	8	5	176	◆6/13	Full Day - Dismissal: 2:30 p.m.
	11	12	◆13	14	15	4 (13)	180	6/14	Last Day–Students–Dismissal: 12:30 p.m.
	18	19	20	21	22			6/14	Last Day – Teachers

Total Attendance Days ----- 180

√Teacher Work Days: 8/23/11, 8/24/11, 8/25/11, 8/26/11

Dates of legal holidays *

Italics Denotes Minimum Days for Students

Contracted Teacher Workdays ----- 184

Boxed Dark Shading Denotes No School for Students

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT

Instructional Calendar 2011-12

August 30, 2011 through June 15, 2012

Board Approved 6-18-09

School Month		M	T	W	T	F	Student Days	Cumulative Student Days	Holiday Legal-Local	Student Holidays/Recesses
	Jul	25	26	27	28	29				
	Aug	1	2	3	4	5				
	Aug	8	9	10	11	12				
	Aug	15	16	17	18	19				
	Aug	22	[23]	[24]	[25]	[26]				8/23-26 Teacher Prep/Inservice Days
1	Aug	29	30	31	1	2	4	4		8/29 Teacher Non-Work Day
	Sep	5	6	7	8	9	4	8	1	8/30 First day of school
	Sep	12	13	14	15	16	5	13		9/5 Labor Day
	Sep	19	20	21	22	23	5 (18)	18		
2	Sep	26	27	28	29	30	5	23		
	Oct	3	4	5	6	7	5	28		
	Oct	10	11	12	13	14	5	33		
	Oct	17	18	19	20	21	5 (20)	38		
3	Oct	24	25	26	27	28	5	43		
	Oct	31	1	2 #	3	4	5	48		11/2 1st Quarter Ends# (46 days)
	Nov	7	8	9	10	11	4	52	1	11/11 Veterans' Day.
	Nov	14	15	16	17	18	5 (19)	57		
4	Nov	21	22	23	24	25	0	57	1 4	11/21-25 Fall Break
	Nov	28	29	30	1	2	5	62		
	Dec	5	6	7	8	9	5	67		
	Dec	12	13	14	15	16	5 (15)	72		12/16 P-1 cut off date
5	Dec	19	20	21	22	23	0	72	5	12/19-1/2 Winter Recess . .
	Dec	26	27	28	29	30	0	72	1 4	
	Jan	2	3	4	5	6	4	76	1	
	Jan	9	10	11	12	13	5	81		
	Jan	16	17	18	19	20	4	85	1	1/16 M.L. King Jr. Day .
	Jan	23	24	25	26	27 #	5 (18)	90		1/27 1st Semester/Term Ends# (44 days)
6	Jan	30	31	1	2	3	3	93		1/30-31 Teacher Prep/Inservice Days
	Feb	6	7	8	9	10	5	98		
	Feb	13	14	15	16	17	4	102	1	2/17 Lincoln Day
	Feb	20	21	22	23	24	4 (16)	106	1	2/20 Washington Day
7	Feb	27	28	29	1	2	5	111		
	Mar	5	6	7	8	9	5	116		
	Mar	12	13	14	15	16	5	121		
	Mar	19	20	21	22	23	5 (20)	126		3/23 P-2 cut off date
8	Mar	26	27	28	29	30	5	131		
	Apr	2	3	4	5	6 #	5	136		4/6 3rd Quarter Ends# (46 days)
	Apr	9	10	11	12	13	0	136	5	4/9-13 Spring Recess
	Apr	16	17	18	19	20	5 (15)	141		
9	Apr	23	24	25	26	27	5	146		
	Apr	30	1	2	3	4	5	151		
	May	7	8	9	10	11	5	156		
	May	14	15	16	17	18	5 (20)	161		
10	May	21	22	23	24	25	5	166		
	May	28	29	30	31	1	4	170	1	5/28 Memorial Day
	Jun	4	5	6	7	8	5	175		
	Jun	11	12	13	14	15 #	5 (19)	180		6/15 2nd Semester/Term Ends# (44 days)
	Jun	18	19	20	21	22	5	5		
	Jun	25	26	27	28	29	5	10		
	Jul	2	3	4	5	6	4	14	1	7/4 Independence Day
	Jul	9	10	11	12	13	5	19		
	Jul	16	17	18	19	20	5	24		
	Jul	23	24	25	26	27	5	29		
	Jul	30	31	1	2	3	5	34		

 Holidays / Breaks / Inservice - No School

Quarter/Semester/Term Ending Dates

**DEL MAR UNION SCHOOL DISTRICT
2012-2013 SCHOOL CALENDAR**

Calendar B

12

School	Attendance					Cumulative		Holidays and Other Information	
Month	M	T	W	Th	F	Days	Attendance Days		
June/July	25	26	27	28	29		0	6/25	First Day of Extended School Yr.
	2	3	*4	5	6	0	0	*7/4	*Independence Day Observed
	9	10	11	12	13	0	0		
	16	17	18	19	20	0	0	07/20	Last Day of Extended School Yr.
July/Aug	23	24	25	26	27	0	0		
	30	31	1	2	3	0	0		
	6	7	8	9	10	0	0		
	13	14	15	16	17	0	0	8/20	School Offices Open
1)Aug/Sept	20	√21	√22	√23	√24	0	0	8/21- 8/24	√Teacher Work Days
	27	28	29	30	31	5	5	8/27	First Day for Students
	*3	4	5	6	7	4	9	*9/3	*Labor Day Observed
	10	11	12	13	14	5	14		
2)Sept/Oct	*17	18	19	20	21	4 (18)	18		
	24	25	26	27	28	5	23		
	1	2	3	4	5	5	28		
	8	9	10	11	12	5	33		
3)Oct/ Nov	15	16	17	18	19	5 (20)	38		
	22	23	24	25	26	5	43		
	29	30	31	1	2	5	48		
	5	6	7	8	9	5	53		
4)Nov/Dec	*12	13	14	15	16	4 (19)	57	*11/12	*Veteran's Day Observed
	19	20	21	*22	*23	0	57	11/19 - 11/23	Thanksgiving Week
	26	27	28	29	30	5	62		
	3	4	5	6	7	5	67		
5)Jan/Feb	10	11	12	13	14	5	72		
	17	18	19	20	21	5	77		
	*24	*25	26	27	28	0	77	12/24 - 1/4	Winter Recess
	*31	*1	2	3	4	0 (20)	77		
6)Feb/Mar	7	8	9	10	11	5	82		
	14	15	16	17	18	5	87		
	*21	22	23	24	25	4	91	*1/21	*Martin Luther King Day Obs.
	28	29	30	31	1	5 (19)	96		
7)March	4	5	6	7	8	5	101		
	11	12	13	14	15	4	106	*2/18-*2/19	*Presidents' Days Observed
	*18	*19	*20	21	22	4	106	*2/20	In lieu of Admissions Day
	25	26	27	28	1	5 (18)	111	2/21 & 2/22	Local Release Days (no school)
8)April	4	5	6	7	8	5	116		
	11	12	13	14	15	5	121		
	18	19	20	21	22	5	126		
	25	26	27	28	29	5 (20)	131		
9)April/May	1	2	3	4	5	5	136		
	8	9	10	11	12	0	136	4/8 - 4/12	Spring Break
	15	16	17	18	19	5	141		
	22	23	24	25	26	5 (15)	146		
10)May/June	29	30	1	2	3	5	151		
	6	7	8	9	10	5	156		
	13	14	15	16	17	5	161		
	20	21	22	23	24	5 (20)	166		
10)May/June	*27	28	29	30	31	4	170	*5/27	*Memorial Day Observed
	3	4	5	6	7	5	175	◆6/12	Full Day - Dismissal: 2:30 p.m.
	10	11	◆12	13	14	5 (14)	180	6/14	Last Day-Students-Ddismissal: 12:30 p.m.
	17	18	19	20	21			6/14	Last Day - Teachers

Total Attendance Days ----- 180

√Teacher Work Days: 8/21/12, 8/22/12, 8/23/12, 8/24/12

Dates of legal holidays *

Italics Denotes Minimum Days for Students

Contracted Teacher Workdays ----- 184

Boxed Dark Shading Denotes No School for Students

Presented to the Board of Trustees for a Second Reading/Approval: Regular Board Meeting of March 10, 2010

**DEL MAR UNION SCHOOL DISTRICT
2012-2013 SCHOOL CALENDAR**

Calendar A

13

School	Attendance					Cumulative		Holidays and Other Information
Month	M	T	W	Th	F	Days	Attendance Days	
June/July	25	26	27	28	29		0	6/25
	2	3	*4	5	6	0	0	*7/4
	9	10	11	12	13	0	0	
	16	17	18	19	20	0	0	07/20
July/Aug	23	24	25	26	27	0	0	
	30	31	1	2	3	0	0	
	6	7	8	9	10	0	0	
	13	14	15	16	17	0	0	8/20
1)Aug/Sept	20	√21	√22	√23	√24	0	0	8/21- 8/24
	27	28	29	30	31	5	5	8/27
	*3	4	5	6	7	4	9	*9/3
	10	11	12	13	14	5	14	
	*17	18	19	20	21	4 (18)	18	*9/17
2)Sept/Oct	24	25	26	27	28	5	23	
	1	2	3	4	5	5	28	
	8	9	10	11	12	5	33	
	15	16	17	18	19	5 (20)	38	Parent Conferences TBD
3)Oct/ Nov	22	23	24	25	26	5	43	
	29	30	31	1	2	5	48	
	5	6	7	8	9	5	53	
	*12	13	14	15	16	4 (19)	57	*11/12
4)Nov/Dec	19	20	21	*22	*23	0	57	11/19 - 11/23
	26	27	28	29	30	5	62	
	3	4	5	6	7	5	67	
	10	11	12	13	14	5	72	
	17	18	19	20	21	5	77	12/24 - 1/4
	*24	*25	26	27	28	0	77	
5)Jan/Feb	*31	*1	2	3	4	0 (20)	77	
	7	8	9	10	11	5	82	
	14	15	16	17	18	5	87	*1/21
	*21	22	23	24	25	4	91	
	28	29	30	31	1	3 (17)	94	1/28, 1/29
6)Feb/Mar	4	5	6	7	8	5	99	*2/15-*2/18
	11	12	13	14	*15	4	103	
	*18	19	20	21	22	4	107	2/25-3/1
	25	26	27	28	1	5 (18)	112	Parent Conferences TBD
7)March	4	5	6	7	8	5	117	
	11	12	13	14	15	5	122	
	18	19	20	21	22	5	127	
	25	26	27	28	29	5 (20)	132	
8) April	1	2	3	4	5	5	137	
	8	9	10	11	12	0	137	4/8 - 4/12
	15	16	17	18	19	5	142	
	22	23	24	25	26	5 (15)	147	
9)April/May	29	30	1	2	3	5	152	
	6	7	8	9	10	5	157	
	13	14	15	16	17	5	162	
	20	21	22	23	24	5 (20)	167	
10)May/June	*27	28	29	30	31	4	171	*5/27
	3	4	5	6	7	5	176	◆6/12
	10	11	◆12	13	14	4 (13)	180	6/13
	17	18	19	20	21			6/13

Total Attendance Days ----- 180

√ Teacher Work Days: 8/21/12, 8/22/12, 8/23/12, 8/24 /12

Contracted Teacher Workdays ----- 184

Dates of legal holidays *

Italics Denotes Minimum Days for Students

Boxed Dark Shading Denotes No School for Students

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT
Instructional Calendar 2012-13
August 28, 2012 through June 14, 2013

Board Approved 6-18-09

School Month	M	T	W	T	F	Student Days	Cumulative Student Days	Holiday Legal-Local	Student Holidays/Recesses
Jul	23	24	25	26	27				
Jul	30	31	1	2	3				
Aug	6	7	8	9	10				
Aug	13	14	15	16	17				
Aug	20	[21]	[22]	[23]	[24]				8/21-24 Teacher Prep/Inservice Days
1	Aug 27	28 >	29	30	31	4	4		8/27 Teacher Non-Work Day
	Sep 3	4	5	6	7	4	8	1	8/28 First day of school
	Sep 10	11	12	13	14	5	13		9/3 Labor Day
	Sep 17	18	19	20	21	4 (17)	17	1	9/17 Certificated Non-Work Day
2	Sep 24	25	26	27	28	5	22		
	Oct 1	2	3	4	5	5	27		
	Oct 8	9	10	11	12	5	32		
	Oct 15	16	17	18	19	5 (20)	37		
3	Oct 22	23	24	25	26	5	42		
	Oct 29	30	31 #	1	2	5	47		10/31 1st Quarter Ends# (45 days)
	Nov 5	6	7	8	9	5	52		
	Nov 12	13	14	15	16	4 (19)	56	1	11/12 Veterans' Day
4	Nov 19	20	21	22	23	0	56	1 4	11/19-23 Fall Break
	Nov 26	27	28	29	30	5	61		
	Dec 3	4	5	6	7	5	66		
	Dec 10	11	12	13	14	5 (15)	71		12/14 P-1 cut off date
5	Dec 17	18	19	20	21	5	76		
	Dec 24	25	26	27	28	0	76	1 4	12/24-1/4 Winter Recess
	Jan 31	1	2	3	4	0	76	1 4	
	Jan 7	8	9	10	11	5	81		
	Jan 14	15	16	17	18	5	86		1/21 M.L. King Jr. Day
	Jan 21	22	23	24	25 #	4 (19)	90	1	1/25 1st Semester/Term Ends# (45 days)
6	Jan 28	29	30	31	1	3	93		1/28-29 Teacher Prep/Inservice Days
	Feb 4	5	6	7	8	5	98		
	Feb 11	12	13	14	15	4	102	1	2/15 Lincoln Day
	Feb 18	19	20	21	22	4 (16)	106	1	2/18 Washington Day
7	Feb 25	26	27	28	1	5	111		
	Mar 4	5	6	7	8	5	116		
	Mar 11	12	13	14	15	5	121		
	Mar 18	19	20	21	22	5 (20)	126		3/22 P-2 cut off date
8	Mar 25	26	27	28	29	5	131		
	Apr 1	2	3	4	5 #	5	136		4/5 3rd Quarter Ends# (46 days)
	Apr 8	9	10	11	12	0	136	5	4/8-12 Spring Recess
	Apr 15	16	17	18	19	5 (15)	141		
9	Apr 22	23	24	25	26	5	146		
	Apr 29	30	1	2	3	5	151		
	May 6	7	8	9	10	5	156		
	May 13	14	15	16	17	5 (20)	161		
10	May 20	21	22	23	24	5	166		
	May 27	28	29	30	31	4	170	1	5/27 Memorial Day
	Jun 3	4	5	6	7	5	175		
	Jun 10	11	12	13	14 #	5 (19)	180		6/14 2nd Semester/Term Ends# (44 days)
	Jun 17	18	19	20	21	5	5		
	Jun 24	25	26	27	28	5	10		
	Jul 1	2	3	4	5	4	14	1	7/4 Independence Day
	Jul 8	9	10	11	12	5	19		
	Jul 15	16	17	18	19	5	24		
	Jul 22	23	24	25	26	5	29		
	Jul 29	30	31	1	2	5	34		

 Holidays / Breaks / Inservice - No School

Quarter/Semester/Term Ending Dates

March 5, 2010

To: Board Members

From: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 8.2: Board Discussion/Action, Potential Properties for District Office

The Board has been working with District Real Estate Brokers Mr. Chuck Wasker of Colliers International and Mr. Mark Kagan of MarkJen Corporation since January 21, 2009 to locate acceptable property for re-location of the District's Offices: Instructional Services, Human Resources, Business Services, Superintendent's Office, Maintenance and Operations, Technology Department, Child Care Administration, and the District Preschool/Child Care program.

On March 11, 2009, the Board considered in Closed Session the following properties:

- 11250 El Camino Real San Diego CA 92130
- 2002 Jimmy Durante Blvd. Del Mar CA 92014
- 2010 Jimmy Durante Blvd. Del Mar CA 92014
- 4108 – 4122 Sorrento Valley Blvd. San Diego CA 92127

On April 29, 2009, the Board considered in Closed Session the following properties:

- 11250 El Camino Real San Diego CA 92130

On December 9, 2009, the Board considered in Closed Session the following properties:

- 11250 El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014

On December 16, 2009, the Board visited the following properties:

- 11250 El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127

On January 20, 2010, the Board considered the following properties in Closed Session:

- El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014
- 225 9th St. Del Mar, CA 92014 (lease agreement)

Also on January 20, the Superintendent recommend the Board purchase a property to relocate the District Office facilities.

On January 27, 2010, the Board considered the following properties in Closed Session:

- 11250 El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014
- 225 9th St. Del Mar, CA 92014 (lease agreement)

Also on January 27, 2010, the Board heard an update in Open Session from Chuck Wasker of Colliers International about the search for properties for relocation of the District Office.

On February 10, 2010, the Superintendent recommended the Board “Close no school, purchase a property for the District Office and Maintenance and Operations and Locate the District Preschool/Childcare at Sycamore Ridge School.”

On February 17, 2010, the Board considered in Closed Session the following properties:

- 11250 El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014

On February 24, 2010, the Board considered in Closed Session the following properties:

- 1302 Camino Del Mar Del Mar CA 92014
- 4106, 4110, 4116, 4122 Sorrento Valley Blvd. San Diego CA 92127
- 11189 and 11199 Sorrento Valley Road San Diego 92121
- 12625 High Bluff Dr. San Diego CA
- 225 9th St. Del Mar CA 92014

The Board also heard a report from Real Estate Brokers Chuck Wasker of Colliers International and Mark Kagan of MarkJen

On February 27, 2010, the Board considered the following properties in Closed Session:

- 11250 El Camino Real San Diego CA 92130
- 4106 Sorrento Valley Blvd. San Diego CA 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014

On March 3, 2010, the Board toured the following properties:

- 11189 and 11199 Sorrento Valley Road San Diego 92121
- 4106, 4110, 4116, and 4122 Sorrento Valley Blvd. San Diego 92127
- Corner of Jimmy Durante Blvd. and San Dieguito Road, Del Mar, CA 92014

FISCAL IMPACT: **Cost** – Unable to quantify all construction costs and building purchase price.
 Program or Department – Special reserve for capital outlay
 Is this a Restricted Program? Yes
 Was this expenditure anticipated in the adopted budget? 2010/2011 budget is not adopted yet.
 Will this Program or Department be over budget after this expenditure? No

RECOMMENDATION: The Superintendent recommends the Board give direction to proceed with making an offer on one of the properties the Board has considered in the forgoing Board meetings.

March 5, 2010

To: Board Members

From: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 8.3: First Reading, Revised
Board Policy/Administrative Regulation 3580: District
Records

The Board has directed staff to review and revise Board Policy/Administrative Regulations to reflect the length of time public comment to the Board must be preserved.

Board Policy/Administrative Regulation 3580 addresses the development, maintenance, and disposal of district records in accordance with law and the California Department of Education.

The policy outlines three classifications of records: Class 1 (Permanent), Class 2 (Optional), and Class 3 (Disposable).

Staff recommends that public comment to the Board be included in Class 3 (Disposable) district documents under Administrative Regulation 3580. Class 3 (Disposable) records are destroyed during the third school year after the later of the following:

1. The completion of any legally required audit.
2. The retention period required by any agency other than the State of California.
3. The school year in which the records originated.

Staff recommends the paragraph, "Class 3 – Disposable Records (5CCR 16025, 16026, 16027)" be revised as follows. (The paragraph is the last paragraph in the Administrative Regulation. The proposed change is in bold, italics.):

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) shall be classified as Class 3 (Disposable). These include but are not limited to: detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing

another report; *public comment to the Board*, teachers' registers if all information required by 5CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent); and periodic reports, including daily, weekly and monthly reports, bulletins and instructions.

FISCAL IMPACT: None.

RECOMMENDED: This is a first reading. No action required.

**DEL MAR UNION SCHOOL DISTRICT
BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

BOARD POLICY 3580: DISTRICT RECORDS

District records shall be developed, maintained and disposed of in accordance with law and California Department of Education regulations.

The Superintendent or designee shall establish regulations that define records which are permanent, optional and disposable and specify how each type of record is to be maintained or destroyed. Any microfilm or electronic copies of original records shall be permanently retained.

The Superintendent or designee shall ensure the confidentiality of records as required by law and shall establish regulations to safeguard data against damage or loss.

Safe at Home Program

District public records shall not include the actual addresses of students, parents/guardians or employees when a substitute address is designated by the Secretary of State for victims of domestic violence or stalking. (Government Code 6207)

Legal Reference:

EDUCATION CODE

35145 Public meetings

35163 Official actions, minutes and journal

35250-35255 Records and reports

44031 Personnel file contents and inspection

49065 Reasonable charge for transcripts

GOVERNMENT CODE

6205-6211 Confidentiality of addresses for victims of domestic violence

6252-6265 Inspection of public records

12946 Retention of employment applications and records for two years

CODE OF REGULATIONS, TITLE 5

432 Varieties of pupil records

16020-16022 Records-general provisions

16023-16027 Retention of records

Management Resources:

SECRETARY OF STATE

Letter re: California Confidential Address Program Implementation (SB 489), August 27, 1999

WEB SITES

California Secretary of State: <http://www.ss.ca.gov>

**DEL MAR UNION SCHOOL DISTRICT
BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

**ADMINISTRATIVE REGULATION TO BOARD POLICY 3580:
DISTRICT RECORDS**

The Superintendent or designee shall ensure that appropriate computer software is used to safeguard any data stored on computers, including computers connected to networks. To further prevent the damage or theft of data, computers and related equipment, he/she shall maintain complete and accurate inventories, specify user responsibilities for damages, and provide appropriate supervision in areas where computers are used.

Classification of Records

Before January 1, the Superintendent or designee shall review documents and papers originating during the prior school year and classify them as Class 1 (Permanent), Class 2 (Optional), or Class 3 (Disposable). Records of continuing nature (active and useful for administrative, legal, fiscal or other purposes over a period of years) shall not be classified until such usefulness has ceased. A student's cumulative record is a continuing record until the student ceases to be enrolled in the district. (5 CCR 16022)

Class 1 - Permanent Record (5 CCR 16023)

The original of each of the following records, or one exact copy of it when the original is required by law to be filed with another agency, is a Class 1 (Permanent) Record and shall be retained indefinitely unless microfilmed in accordance with 5 CCR 16022:

1. Annual Reports
 - a. Official budget
 - b. Financial reports of all funds, including cafeteria and student body funds
 - c. Audit of all funds
 - d. Average daily attendance, including Period 1 and Period 2 reports
 - e. Other major annual reports, including:
 - (1) Those containing information relating to property, activities, financial condition or transactions
 - (2) Those declared by Governing Board minutes to be permanent

2. Official Actions

- a. Minutes of the Board or Board committees, including the text of rules, regulations, policies or resolutions included by reference only
- b. The call for and the result of any elections called, conducted or canvassed by the Board
- c. Records transmitted by another agency pertaining to its action with respect to district reorganization

3. Personnel Records

a. Employees

All detailed records relating to employment, assignment, amounts and dates of service rendered, termination or dismissal of an employee in any position, sick leave record, rate of compensation, salaries or wages paid, deductions or withholdings made and the person or agency to whom such amounts were paid. In lieu of the detailed records, a complete proven summary payroll record for each employee containing the same data may be classified as Class 1 (Permanent), and the detailed records may then be classified as Class 3 (Disposable).

Information of a derogatory nature as defined in Education Code 44031 shall be Class 1 (Permanent) only when the time for filing a grievance has passed or the document has been sustained by the grievance process.

b. Students

The records of enrollment and scholarship for each student required by 5 CCR 432, and all records pertaining to any accident or injury involving a minor for which a claim for damages had been filed as required by law. This includes any related policy of liability insurance except that these records cease to be Class 1 (Permanent) one year after the claim has been settled or the statute of limitations has run.

4. Property Records

All detailed records relating to land, buildings, and equipment. In lieu of detailed records, a complete property ledger may be classified as Class 1 (Permanent). The detailed records may then be classified as Class 3 (Disposable) if the property ledger includes all fixed assets, an equipment inventory and, for each piece of property, the date of acquisition, name of previous owner, a legal description, the amount paid, and comparable data if the unit is disposed of.

Class 2 - Optional Records (5 CCR 16024)

Any record considered worth keeping, but which is not a Class 1 record, may be classified as Class 2 (Optional) and shall be retained until it is reclassified as Class 3 (Disposable). If by agreement of the Board and Superintendent or designee, classification of the prior year records has not been made before January 1, all records of the prior year may be classified Class 2 (Optional) until they are classified as required by 5 CCR 16022. Such classification must occur within one year.

Class 3 - Disposable Records (5 CCR 16025, 16026, 16027)

All records not classified as Class 1 (Permanent) or as Class 2 (Optional) shall be classified as Class 3 (Disposable). These include but are not limited to: detailed records basic to audit, including those relating to attendance, average daily attendance, or business or financial transactions; detailed records used in preparing another report; ***public comment to the Board***; teachers' registers if all information required by 5 CCR 432 is retained in other records or if the General Records pages are removed from the register and classified as Class 1 (Permanent); and periodic reports, including daily, weekly and monthly reports, bulletins and instructions.

Class 3 (Disposable) records shall be destroyed during the third school year after the later of the following:

1. The completion of any legally required audit
2. The retention period required by any agency other than the State of California
3. The school year in which the records originated

March 5, 2010

To: Board Members
From: Dr. Sharon McClain, Superintendent
Subject: Agenda Item 8.4: Reminder of Upcoming Events and Schedules

Wednesday, March 10, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Thursday, March 11, 2010

Retirement Party for Charlene Komosinski; 4:00 p.m., Hilton Garden Inn

Wednesday, March 24, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Friday, March 26, 2010

Legislative Action Network (LAN) Meeting, 10:30 a.m., Solana Beach SD

Monday-Friday, April 5-9, 2010

Spring Break. No school.

Wednesday, April 14, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Wednesday, April 21, 2010

Board visit to Student Leadership Meeting; Time & Location: TBD

Wednesday, April 28, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Wednesday, April 28, 2010

“Honoring Our Own”, Sheraton Harbor Island, 7:00-8:00 p.m.

Friday, April 30, 2010

Masters in Governance (Collective Bargaining), 8:30 a.m. – 4:00 p.m., SDCOE

Wednesday, May 12, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Tuesday, May 18, 2010

Student Standout Celebration, 4:00-5:00 p.m., Poinsettia Elementary

Friday, May 21, 2010

Legislative Action Network (LAN) Meeting, 10:30 a.m., Solana Beach SD

Wednesday, May 26, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Monday, May 31, 2010

Memorial Day Holiday. No school.

Wednesday, June 9, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

Friday, June 11, 2010

Masters in Governance (School Finance), 8:30 a.m. – 4:00 p.m., SDCOE

Thursday, June 17, 2010

6th grade Promotions and last day of school. Dismissal: 12:30 p.m.

Wednesday, June 23, 2010

Regular Board Meeting, Del Mar Hills Academy PAC

FISCAL IMPACT: Not applicable.

RECOMMENDED: For information only. No action required.

March 10, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 9.1: Update – Air Quality Testing in Del Mar Heights Portables

In response to a parent concern expressed at the February 24, 2010 Regular Board Meeting, the Maintenance and Operations department will be having the air quality of all 13 portables on the Del Mar Heights campus tested. The results of the testing will be available at this Board meeting. Drew Cornelison of Air America will be available to discuss the report. Copies of the report will also be available at the Del Mar Heights office and the District Office at 225 9th Street, Del Mar.

FISCAL IMPACT: **Cost** – Preliminary testing can be charged to existing contract with firm. Estimate of cost is \$2,000.
Program or Department – Restricted Maintenance
Is this a Restricted Program? Yes
Was this expenditure anticipated in the adopted budget? Use of the firm is anticipated annually by the district at various sites.
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: For information only.

March 2, 2010

To: Board Members

From: Sheila Weinberg, Director of Pupil Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item *10.1: Approval of Agreement Between the Del Mar Union School District and Christine Marasco to Provide Student Reading Assessments

District staff recommends approval of a contract with Christine Marasco to provide reading assessments for Del Mar students for the remaining 2009–2010 school year in an amount not to exceed \$3,000.00. Services are required to meet student needs.

*The contract for this work is available for review at the
Del Mar Union School District Office.*

FISCAL IMPACT: Cost – Not to exceed \$3,000.00
Program or Department - Special Education
Is this a Restricted Program – Yes
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends approval of the agreement between the Del Mar Union School District and Christine Marasco.

March 10, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.2: Update – Keenan & Associates Stewardship Report

Attached please find the complete Stewardship Report from Keenan & Associates. Representatives from Keenan & Associates will provide a condensed presentation at the meeting.

FISCAL IMPACT: **Cost** – This presentation is included as part of services available to the district as a client. Compensation to Keenan for the 2009 calendar year from carriers is \$68,621 per attached compensation report.

Program or Department – Government wide

Is this a Restricted Program? Both Restricted and Unrestricted

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.



Del Mar Union School District 2009 Stewardship Report

Presented February 11, 2010

Presented By:

Bob Quellmalz, Senior Vice President
Julie Revoir, Senior Account Manager
Jennifer Richter, Service Representative
Keenan & Associates

License No. 0451271

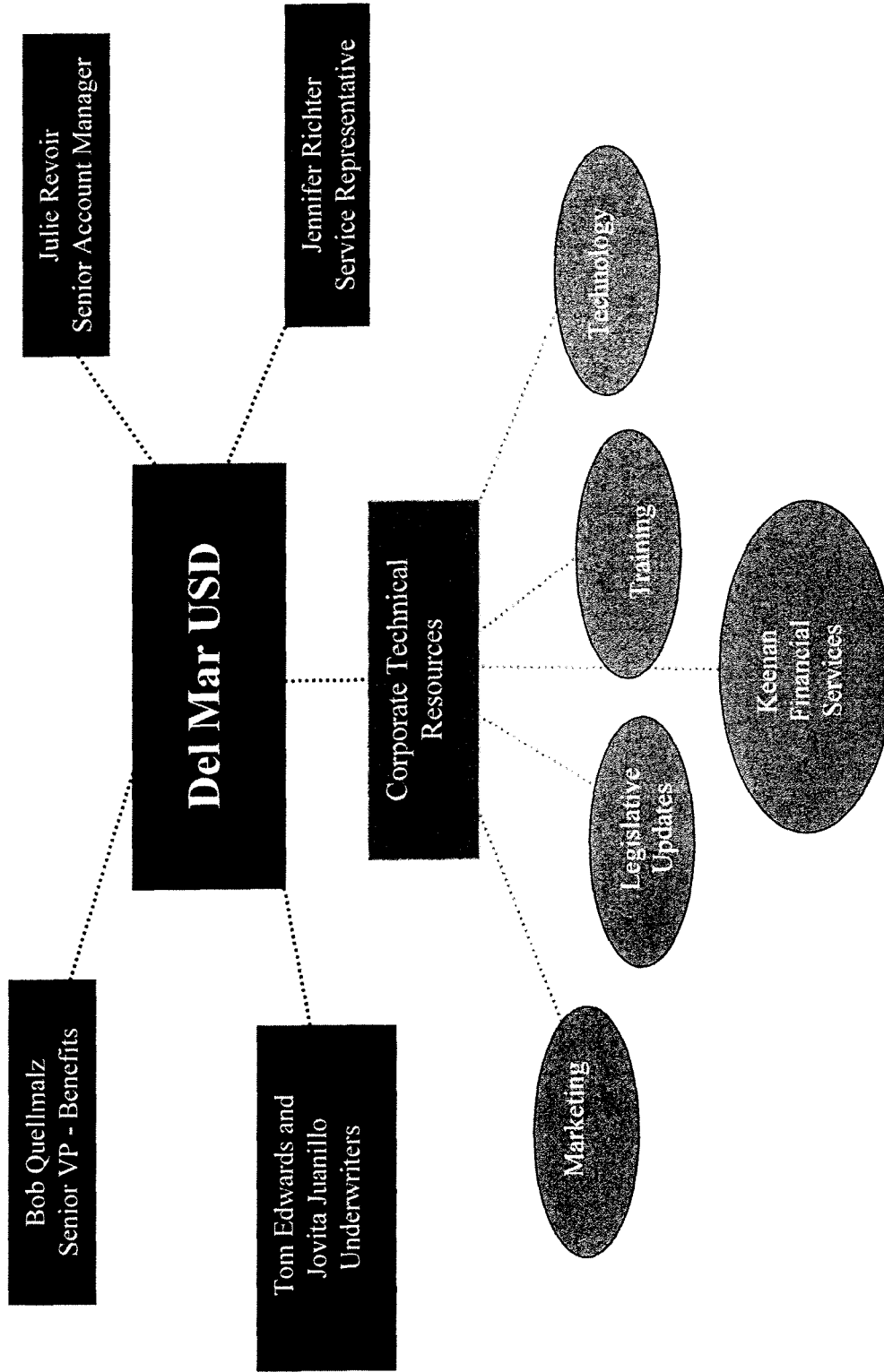
Innovative Solutions. Enduring Principles.

Keenan
Associates

Agenda

- Your Keenan Team
- Insurance Committee
- Purpose of Stewardship Report
- Accomplishments
- Challenges
- Strategic Planning for 2010 and Beyond

Your Keenan Benefits Team



License No. 0451271

Innovative Solutions. Enduring Principles.

Keenan
Associates

Purpose of Stewardship Report

- Define and Summarize Keenan's Role
 - Insurance Committee
 - Renewal Negotiations
 - Consulting
 - Extension of Human Resources/Benefits Department
 - Goal is to ensure that your HR/Benefits/Payroll Department can Successfully and Effectively Manage the Day-to-Day Benefit Needs of Your Employees and Their Families:
 - Knowledge
 - Tools
 - Resources

Purpose of Stewardship Report - Continue

- Define and Summarize Keenan's Role (Continue)
 - Implementation of new plans
 - Prepare/review plan documents, applications, employee announcements
 - Conduct educational meetings for District staff and employees
 - Coordinate and attend Health Fairs/Open Enrollments
 - Organize and Prepare Material Insurance Committee Meetings
 - Provide training seminars on topics such as COBRA, HIPAA, GASB, FMLA
 - Regular visits with District to provide continuous service for the effective administration of benefit programs.

Insurance Committee 2009-2010



Del Mar Union School District

INSURANCE COMMITTEE MEMBERS 2009-2010

ICM Members	Site	Email	Phone	Ext.
Cathy Birks	District Office	cbirks@dmusd.org	(858) 755-9301	3671
Erik Bienke	Hills	ebienke@dmusd.org	(858) 755-9763	
Kristen Bonaguidi	Ashley Falls	kbbonaguidi@dmusd.org	(858) 259-7812	
Carol Braga	Ocean Air	cbraga@dmusd.org	(858) 481-4040	
Cindy Crew	Ashley Falls	ccrew@dmusd.org	(858) 259-7812	
Cristin Ebright	Hills	cebright@dmusd.org	(858) 755-9763	
Debbie Hanna	Sycamore Ridge	dhanna@dmusd.org	(858) 755-1060	3811
Tiffany Kinney	Heights	tkinney@dmusd.org	(858) 755-9367	
Kate McGraw	Torrey Hills	kmcgraw@dmusd.org	(858) 481-4266	
Margaret Mendenhall	District Office	mmendenhall@dmusd.org	(858) 755-9301	3690
Bill Porter	CDM or Hills	bporter@dmusd.org	(858) 481-6789	3532
Chris Rappa	Sage Canyon	rappa@dmusd.org	(858) 481-7844	
Danielle Roche	Ocean Air	dproche@dmusd.org	(858) 481-4040	
Dena Whittington	District Office	dwhittington@dmusd.org	(858) 523-6195	

Keenan & Associates		Email	Phone	Ext.
Bob Quellmalz	Keenan	bquellmalz@keenana.com	(800) 338-5247	5162
Julie Revoir	Keenan	jrevoir@keenana.com	(800) 338-5247	5170
Jennifer Richter	Keenan	jrichter@keenana.com	(800) 338-5247	5176

Mission Statement

Supported by an Outstanding District Staff & Union Leadership, with a shared vision for Employee Benefits & Insurance Excellence. The Del Mar Union School District is Committed to Providing a Rigorous, Inspiring and Nurturing Insurance Program that is Continually Evolving to Support a Well-rounded Health Benefit that Embraces Learning "Health for Life" and Cost Effectiveness for All Who are Prepared to Meet the Challenges of the Future.

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Insurance Committee - Purpose

Keenan's Philosophy...

- Establishes a transparent forum for exchanging ideas
- Make sure all groups have access to same information at same time
- Is collaborative: Working towards the common good
- Identifies employees' benefit needs
- Builds bargaining group consensus
- Confirms District financial considerations
- Evaluates current plans and investigates options
- Reports on industry trends & marketplace
- Maintains flexibility in response to District's changes & conditions
- Establish short and long term goals

The Insurance Committee and Keenan's Role

KEENAN & ASSOCIATES ROLE IN INSURANCE BENEFITS COMMITTEE PROCESS

- Attend and assist in all employee Benefit Committee Meetings including the preparation of meeting materials, agendas and notes.
- Work with Committee Chairperson and designated members on facilitating meeting discussions.
- Identify and research on benefit topics as requested by Committee Members.
- Report or summarize Committee recommendation.
- Monitor on-going plan claims experience and utilization trends.
- Act as a liaison between District and Vendors for special requests, exceptions and day-to-day activities.
- Negotiate annual renewals on behalf of the District and report to the Committee. Make recommended cost containment alternatives for future years.
- Provide legislative updates - federal and state.
- Educate the committee on the latest products and industry changes.

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The Insurance Committee - Chairperson's Responsibilities

See Appendix A for More Information on
Establishing an Insurance Committee

CHAIRPERSON RESPONSIBILITIES INSURANCE BENEFITS COMMITTEE PROCESS

- Chairperson is to organize and preside over meetings
- Chairperson will act as liaison for official statement from the Committee
- Payroll/Fringe Benefit's Supervisor will act as the District Representative to assure action items are taking place
- A pre-meeting with Keenan & Associates and the Chairperson is recommended to review agenda and updates
- The Chairperson should work closely with Payroll/Fringe Benefit's Supervisor to stay informed and have input in various decisions
- The Chairperson will continue to contact Keenan & Associates as needed
- Chairperson will work with Keenan & Associates in finalizing and distributing agenda and meeting notes prior to upcoming meetings

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Insurance Committee – Mission Statement

Supported by an Outstanding District Staff & Union Leadership, with a shared vision for Employee Benefits & Insurance Excellence. The Del Mar Union School District is Committed to Providing a Rigorous, Inspiring and Nurturing Insurance Program that is Continually Evolving to Support a Well-rounded Health Benefit that Embraces Learning “Health for Life” and Cost Effectiveness for All Who are Prepared to Meet the Challenges of the Future.

Insurance Committee – 2009 Goals

- Provide Affordable Choices
- Choice of Quality Medical Providers
- District Paid Single/Employee Only Coverage with Partial Subsidy for Families
- Educate Employees on Anthem HMO or Kaiser HMO versus Anthem PPO. HMO is now viable option with inclusion of Scripps in Network
- Promotion and Education of Wellness Initiatives Available from Each Carrier
- Study Trends/Be Ahead of the Game

2010 Medical Renewal – Anthem Blue Cross

- Challenging
 - Received Later than Usual
 - Original Renewal for Anthem PPO was +46.29%
 - Final Renewal for PPO +38%
 - Original Renewal for Anthem HMO was +19%
 - Final Renewal for HMO +17%

2010 Medical Renewal – Anthem Blue Cross

- Challenging
 - For PPO Claims Greater the \$25,000 increased significantly
 - \$331,538 from 6/1/2008 through 5/31/2009 – 8 Claims
 - to
 - \$832,352 from 8/1/2008 through 7/31/2009 – 14 Claims

A 250% Increase in a Two Month Period

2010 Medical Marketing

- Limited Negotiation ability with Anthem due to Alarming Increase in Claims
- Marketed Program
 - Review Market
 - Hope will help with Anthem Negotiations

2010 Medical Marketing (Continue)

- Marketed Program to:
 - Aetna (Provided Quote)
 - Blue Shield (Provided Quote)
 - CIGNA (Declined)
 - Health Net (Provided Quote)
 - United HealthCare (Declined)

2010 Medical Marketing (Continue)

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San Clemente, CA 92673
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July 31, 2009

RE: Del Mar Union School District
Request for Medical Proposal
Proposed Effective Date: 01/1/2010

Keenan & Associates, as Broker of Record, is soliciting bids for Del Mar Union School District for its Medical and Prescription Drug plan. The District is seeking competitive and stable rates. The marketing and analysis of this request will be directed by will be directed by Bob Quellmalz, Senior Vice President and Julie Rivoir, Senior Account Manager for Keenan & Associates through our San Clemente regional office. Completed proposals are due no later than Tuesday, August 18, 2009.

CARRIER AND RATE HISTORY

Del Mar Union School District employees have been with Anthem Blue Cross and Kaiser since October 1, 2004. Through Anthem Blue Cross employees may enroll in a 90/70 PPO or HMO. Kaiser offers one HMO plan. See the attached for the rate history and census/enrollment per plan.

CONTRIBUTION STRATEGY AND ELIGIBILITY REQUIREMENTS

Full-Time Employees

The cap for full-time employees is \$8,048 per year. Certificated job share employees are eligible to share the cap to meet their needs. One partner may waive and the other may take the full-cap; or they can split 50/50, 60/40, etc.

A part-time classified employee is eligible for Kaiser ONLY after completing 3 years of employment. The District cap for part-time employees is 70% of the employee only Kaiser rate.

Full-time employees may not waive insurance. There is no cash in lieu benefit offering.

Children are covered to age 25 as long as they are IRS dependent and a full-time student.

Retirees and Board Members

Retirees age 55-65 with the appropriate years of service can continue coverage and receive the same cap as active employees. At age 65, retirees are no longer eligible to remain on the District's plans. Board Members are eligible for benefits with no minimum requirements.

LARGE CLAIM INFORMATION

Anthem Blue Cross high claims data is attached. For the HMO it is for the period 06/2008 through 5/2009 and the PPO for the period 04/2008 through 03/2009.

CURRENT PLAN DESIGNS

Please see plan outlines via Benefit Point for more information along with the summary plan descriptions. Neither carve-out chiropractic coverage or infertility benefits are provided through the Anthem Blue Cross plans. However, infertility benefits are offered through Kaiser, but not carve-out chiro coverage.

PLAN DESIGNS REQUESTED

- 1) Match their current plans as closely as possible. We would like to explore a high/low option for both the PPO and HMO. For the PPO plan out-of-network benefits please use the limited fee schedule versus UCR.
- 2) Include a HRA and/or HSA plan design option. A high deductible plan will be seriously considered this year.
- 3) If you offer programs based on high performance networks, please provide quotes based on these networks. You must spell out which providers would be excluded from the plan program design.

Your proposal must specifically describe any and all differences between your coverage and the current plans.

OTHER

The District medical programs' eligibility is provided electronically to the carriers via Keenan's BenefitBridge program. The District is therefore self-billed. Consideration of these administrative savings to you should be included and spelled out in your proposal.

CONTENTS OF THIS REQUEST FOR PROPOSAL

The following has been included to assist you in the preparation of your proposal:

- I. Current Plan Designs - Available in Benefit Point and SPD's attached in Benefit Point
- II. Anthem Blue Cross and Kaiser 3 Year Rate History (Excluding Renewal Rates as not yet available)
- III. Anthem Blue Cross High Claims
- IV. Anthem Blue Cross PPO Loss Ratio 5/07-4/08 and for 6/08-5/09;
- V. Census of Employees - there are 389 eligible employees/retirees. 172 are enrolled in the Anthem Blue Cross PPO 90/70, 64 in the Anthem Blue Cross HMO, and 133 in Kaiser HMO. See second tab of Census for complete summary. Password to open the census is district.

Please do not provide a formal proposal. But, your proposal must provide the following information:

1. To properly assess the network, we will need a Provider Directory, Geo-Access Report based on current membership and a comparison of the network to the current network.
2. Minimum enrollment requirements.
3. Indicate pooling point levels.
4. Multi-year proposals will be looked upon very favorably. Del Mar Union is looking for long term partners for their employees.

PROPOSAL PARAMETERS

1. Please provide monthly rates on a 3-tier basis.
2. The District may remit premiums on an annually, quarterly or monthly basis. Indicate whether or not your system can manage all three manners of remittance.
3. Please provide quotes with 2.5% commission.
4. All exceptions to terms, vendor conditions, or other requirements should be clearly stated in a separate section at the front of the proposal, even if identified elsewhere in the proposal.
5. The proposal should be effective January 1, 2010 and rates should be guaranteed at least through December 31, 2010. Proposals with multi-year guarantees will be considered first.
6. All information disclosed to the vendor must remain confidential. All information submitted from the vendor to Keenan & Associates will be kept confidential.

Proposals are due to Keenan & Associates by 5:00 PM, August 18, 2009. Proposals, which are delivered late, are subject to disqualification. Please reply to the proposal through Benefit Point if possible. If not, please e-mail a copy of the proposal to Julie Rivoir (jriver@keenan.com).

If you have any questions or need additional information, please do not hesitate to contact Bob Quellmalz or Julie Rivoir at:

Bob Quellmalz
bquellmalz@keenan.com
949-940-1760 x3162

Julie Rivoir
jriver@keenan.com
619-559-8614 (cell)

Keenan & Associates
901 Calle Amanecer, Suite 200
San Clemente, CA 92673
Fax: 949-369-0324

Sincerely,

Julie Rivoir

Julie Rivoir
Senior Account Manager

CC: Bob Quellmalz, Keenan
Jennifer Richter, Keenan

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2010 Marketing Results - Rates

DEL MAR UNION SCHOOL DISTRICT Marketing Results Effective January 1, 2010 Active Employees & Early Retirees Presented September 10, 2009

All Rates are Monthly		2010 Estimated Renewal: Anthem Blue Cross			SUBJECT TO CHANGE DUE TO RECENT UPDATE ON EXPERIENCE						
Enrollment from June 2009		Plan Level	Current Premium	Renewal Premium	Aetna	Blue Shield	Health Net: Full Network HMO	Health Net - Dual Option HMO Full and Silver Network			Health Net: EOA HMO
HMO								Full	Silver	Total	
Employee Only	36	\$373.18	\$444.08	\$452.50	\$536.69	\$473.54		\$621.94	\$409.94		\$494.38
Employee + One Dependent	14	\$746.36	\$888.17	\$905.00	\$1,073.36	\$1,018.13		\$1,337.21	\$881.36		\$1,042.90
Employee + Family	30	<u>\$1,044.91</u>	<u>\$1,243.44</u>	<u>\$1,267.00</u>	<u>\$1,502.70</u>	<u>\$1,396.64</u>		<u>\$1,834.77</u>	<u>\$1,209.33</u>		<u>\$1,438.40</u>
Plan Total	80	\$55,230.82	\$65,724.68	\$66,970.00	\$79,428.88	\$73,210.06		\$48,076.94	\$31,688.53	\$79,765.47	\$76,430.28
Estimated % Change in Monthly Premium			19.00%	21.25%	43.81%	32.55%		Assume 50/50 enrollment		44.42%	38.38%
PPO 90/70											
Employee Only	154	\$538.38	\$742.96	\$764.63	\$814.67	\$757.43				\$757.43	\$757.43
Employee + One Dependent	10	\$1,076.83	\$1,486.03	\$1,529.26	\$1,629.42	\$1,628.46				\$1,628.46	\$1,628.46
Employee + Family	2	<u>\$1,507.50</u>	<u>\$2,080.35</u>	<u>\$2,149.94</u>	<u>\$2,281.16</u>	<u>\$2,234.40</u>				<u>\$2,234.40</u>	<u>\$2,234.40</u>
Plan Total	173	\$107,246.32	\$147,999.92	\$152,314.26	\$162,283.82	\$153,038.42				\$153,038.42	\$153,038.42
Estimated % Change in Monthly Premium			38.00%	42.02%	51.32%	42.70%				42.70%	42.70%
Kaiser Permanente HMO											
Employee Only	54	\$306.20	\$336.14	\$336.14	\$336.14	\$336.14				\$336.14	\$336.14
Employee + One Dependent	47	\$612.40	\$672.28	\$672.28	\$672.28	\$672.28				\$672.28	\$672.28
Employee + Family	32	<u>\$857.36</u>	<u>\$941.20</u>	<u>\$941.20</u>	<u>\$941.20</u>	<u>\$941.20</u>				<u>\$941.20</u>	<u>\$941.20</u>
Plan Total	140	\$78,754.64	\$86,455.52	\$86,455.52	\$86,455.52	\$86,455.52				\$86,455.52	\$86,455.52
Estimated % Change in Monthly Premium			9.78%	9.78%	9.78%	9.78%				9.78%	9.78%
Other than Kaiser Plan Cost											
Total Plan Subscribers	253	Current	Renewal	Aetna	Blue Shield	Full Network				Total	EOA HMO
Est. Annual Cost - Active & Retirees		\$1,949,725.68	\$2,564,695.17	\$2,631,411.12	\$2,900,552.40	\$2,714,981.76				\$2,793,646.68	\$2,753,624.40
Estimated \$ Change in Annual Premium		N/A	\$614,969.49	\$681,685.44	\$950,826.72	\$765,256.08				\$843,921.00	\$803,898.72
Estimated % Change in Annual Premium		N/A	31.54%	34.96%	48.77%	39.25%				43.28%	41.23%
Total Non-Kaiser Carrier and Kaiser Plan Cost											
Total Plan Subscribers	393	Current	Renewal	Aetna	Blue Shield	Full Network				Total	EOA HMO
Estimated Total Monthly Plan Cost		\$241,231.78	\$300,180.12	\$305,739.78	\$328,168.22	\$312,704.00				\$319,259.41	\$315,924.22
Est. Total Annual Cost		\$2,894,781.36	\$3,602,161.41	\$3,668,877.36	\$3,938,018.64	\$3,752,448.00				\$3,831,112.92	\$3,791,090.64
Estimated \$ Change in Annual Premium		N/A	\$707,380.05	\$774,096.00	\$1,043,237.28	\$857,666.64				\$936,331.56	\$896,309.28
Estimated % Change in Annual Premium		N/A	24.44%	26.74%	36.04%	29.63%				32.35%	30.96%

*The above illustrated rates are estimates and will vary according to monthly enrollment.

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2/5/2010

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2010 Medical Marketing Results

- Aetna, Blue Shield and Health Net
 - All higher than Anthem Renewal
 - Market Check validated Anthem Rates were Competitive
 - Education
 - Full and Narrow Networks
 - High Deductible Plan
 - Different Plan Designs/Options

Marketing Results – PPO Plans

Keenan

Del Mar Union School District

Summary of PPO Plans

	Current		Proposed		Proposed	
Effective Date	01/01/2010		01/01/2010		01/01/2010	
Carrier Name	Anthem Blue Cross		Aetna Inc		Blue Shield of California	
Plan Name	PPO 90/70		OAMC PPO 90/70		Spectrum Plus PPO 90/70	
	In-Network Benefits	Out-of-Network Benefits	In-Network Benefits	Out-of-Network Benefits	In-Network Benefits	Out-of-Network Benefits
General Plan Information						
Annual Deductible/Individual	\$250	\$250	\$250	\$250	\$250	\$250
Annual Deductible/Family	\$500	\$500	\$500	\$500	\$500	\$500
Coinurance	90%	70%	90%	70%	90%	70%
Office Visit/Exam	\$20 copay	70%	\$20 copay	70%	\$15 copay	70%
Outpatient Specialist Visit	\$20 copay	70%	\$20 copay	70%	\$15 copay	70%
Annual Out-of-Pocket Limit/Individual	\$1,000	\$1,000	\$1,000	\$1,000	\$10,000	\$20,000
Annual Out-of-Pocket Limit/Family	\$1,000	\$1,000	\$3,000	\$3,000	\$5,000	\$20,000
Deductible Included in Out-of-Pocket Limit	No	No	No	No	No	No
Lifetime Plan Maximum	\$3,000,000	\$3,000,000	Unlimited	Unlimited	\$4,000,000	\$4,000,000
Outpatient Services						
Preventive Services						
Well-Child Care	\$20 copay	70% max \$20/exam	\$20 copay	70%	\$15 copay	Not covered
Immunizations	100%	70% max \$12/immunization	\$20 copay	70%	\$15 copay	Not covered
Well Woman Exams	\$20 copay	70%	\$20 copay	70%	\$15 copay	Not covered
Mammograms	90%	70%	100%	70%	\$15 copay	Not covered
Adult Periodic Exams with Preventive Tests	\$20 copay	70%	\$20 copay	70%	\$15 copay	Not covered
Diagnostic X-Ray and Lab Tests	90%	70%	90%	70%	90%	70%
Maternity Care						
Pregnancy and Maternity Care (Pre-Natal Care)	\$20 copay	70%	\$20 copay	70%	\$15 copay	70%
Inpatient Hospital Services						
Inpatient Hospitalization	90%	70% after \$500 deductible per admission	90%	70% after \$500 deductible per admission	90%	70% max \$420/day
Pre-Authorization of Services Required	Yes	Yes	Yes	Yes	Yes	Yes
Semi-Private Room & Board, Including Services and Supplies	90%	70%	90%	70%	90%	70% max \$420/day
Surgical Services						
Outpatient Facility Charge	90%	70% max \$350/day	90%	70%	90%	70% max \$420/day
Emergency Services						
Emergency Room	\$50 copay waived if admitted	\$50 copay waived if admitted	90% after \$50 copay	90% after \$50 copay	90% after \$100 copay	90% after \$100 copay
Ambulance						
Air	90%	90%	90%	70%	90%	90%
Ground	90%	90%	90%	70%	90%	90%
Urgent Care						
Urgent Care Facility	90%	70%	90% after \$25 copay	70%		

PPO Plan Compare
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Marketing Results – PPO Plans (Continue)

Keenan Del Mar Union School District Summary of PPO Plans Effective Date 01/01/2010 Carrier Name Anthem Blue Cross Plan Name PPO 90/70						
Current		Proposed		Proposed		
01/01/2010		01/01/2010		01/01/2010		
Anthem Blue Cross		Actia Inc		Blue Shield of California		
PPO 90/70		OAMC PPO 90/70		Spectrum Plus PPO 90/70		
In-Network Benefits		Out-of-Network Benefits		In-Network Benefits		Out-of-Network Benefits
Mental Health Benefits						
Inpatient Care	90% inpatient, \$20 copay/visit	70% inpatient \$500/day	90%	70% after \$500 deductible per admission	90%	70% after \$425/day
Outpatient Care	90% inpatient \$40/visit	70% inpatient \$40/visit	\$20 copay	70%	\$15 copay inpatient, 50% max 20 visits/year non-emergency	70% inpatient, not covered non-emergency visits/year non-emergency
Substance Abuse						
Inpatient Care						
Inpatient Hospitalization	90% inpatient \$300/day, 30 days/year	70% inpatient \$300/day, 30 days/year	90%	70% after \$500 deductible per admission		
Inpatient Detoxification Services	90%	70%	90%	70% after \$500 deductible per admission	90%	70% inpatient \$425/day
Outpatient Care						
Outpatient Services	90% inpatient \$40/visit, 50 visits/year	70% inpatient \$40/visit, 50 visits/year	\$20 copay	70%	50% inpatient 20 visits/year	Not covered
Prescription Drug Benefits						
Generic	\$10 copay	\$10 copay				
Brand (Formulary/Preferred)	\$20 copay	\$20 copay				
Brand (Non-Formulary/Non-Preferred)	\$45 copay	\$45 copay				
Number of Days Supply	30 days					
Mail Order						
Generic	\$10 copay					
Brand (Formulary/Preferred)	\$20 copay					
Brand (Non-Formulary/Non-Preferred)	\$40 copay					
Number of Days Supply for Mail Order	90 days					
Other Services and Supplies						
Durable Medical Equipment & Prosthetic Devices	90% inpatient \$5,000/year, 70%					
Home Health Care	90% inpatient 100 visits/year, 70%					
Skilled Nursing or Extended Care Facility	90% inpatient 100 days/year, 70%					
Hospice Care	90%					
Chiropractic Services	90% inpatient 24 visits/year, 70%					
Acupuncture	90% inpatient \$20/visit, 12 visits/year, 70%					
Keenan Del Mar Union School District Summary of PPO Plans Effective Date 01/01/2010 Carrier Name Anthem Blue Cross Plan Name PPO 90/70						
Current		Proposed		Proposed		
01/01/2010		01/01/2010		01/01/2010		
Anthem Blue Cross		Actia Inc		Blue Shield of California		
PPO 90/70		OAMC PPO 90/70		Spectrum Plus PPO 90/70		
In-Network Benefits		Out-of-Network Benefits		In-Network Benefits		Out-of-Network Benefits
Vision						
Copay						
Examination			\$20 copay, 1 exam/year	70% 1 exam/year	\$15 copay	Not covered
Hearing						
Screening	100%	100%	\$20 copay, once every two years	70% once every two years	\$15 copay	Not covered
Aids						
	100%	100%				
Outpatient Rehabilitative Therapy Services						
Physical	90% inpatient 24 visits/year	70% inpatient \$25/visit, 24 visits/year	90% inpatient 60 visits/year	70% inpatient 60 visits/year	90%	70%
Occupational	90% inpatient 24 visits/year	70% inpatient \$25/visit, 24 visits/year	90% inpatient 60 visits/year	70% inpatient 60 visits/year	90%	70%
Speech	90% inpatient 24 visits/year	70% inpatient \$25/visit, 24 visits/year	90% inpatient 60 visits/year	70% inpatient 60 visits/year	90%	70%

Marketing Results – PPO Plans (Continue)

Keenan

Del Mar Union School District

Summary of PPO Plans

	Current		Proposed	
Effective Date	01/01/2010		01/01/2010	
Carrier Name	Anthem Blue Cross		Health Net of California Inc	
Plan Name	PPO 90/70		SW9 PPO 90/70	
	In-Network Benefits	Out-of-Network Benefits	In-Network Benefits	Out-of-Network Benefits
General Plan Information				
Annual Deductible/Individual	\$250	\$250	\$250	\$250
Annual Deductible/Family	\$500	\$500	\$750	\$750
Coinurance	90%	70%	90%	70% of a fee schedule
Office Visit/Exam	\$20 copay	70%	\$20 copay	70%
Outpatient Specialist Visit	\$20 copay	70%	\$20 copay	70%
Annual Out-of-Pocket Limit/Individual	\$1,000	\$1,000	\$2,000	\$4,000
Annual Out-of-Pocket Limit/Family	\$1,000	\$3,000	\$6,000	\$12,000
Deductible Included in Out-of-Pocket Limits	No	No		
Lifetime Plan Maximum	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Outpatient Services				
Preventive Services				
Well-Child Care	\$20 copay	70% max \$20/ exam	\$20 copay	Not covered
Immunizations	100%	70% max \$12/immunization	\$20 copay children through age 16, age 17 and older not covered	Not covered
Well Woman Exams	\$20 copay	70%	\$20 copay	Not covered
Mammograms	90%	70%	90%	70%
Adult Periodic Exams with Preventive Tests	\$20 copay	70%	\$20 copay	Not covered
Diagnostic X-Ray and Lab Tests	90%	70%	90%	70%
Maternity Care				
Pregnancy and Maternity Care (Pre-Natal Care)	\$20 copay	70%	90% Global Fees Required	70% Global Fees Required
Inpatient Hospital Services				
Inpatient Hospitalization	90%	70% after \$500 deductible per admission	90%	70% max \$420/day
Pre-Authorization of Services Required	Yes	Yes	Yes	Yes
Semi-Private Room & Board, Including Services and Supplies	90%	70%	90%	70% max \$420/day
Surgical Services				
Outpatient Facility Charge	90%	70% max \$350/day	90%	35% of billed charges, max \$350/day
Emergency Services				
Emergency Room	\$20 copay waived if admitted	\$20 copay waived if admitted	90% (after \$100 deductible, waived if admitted)	70% (after \$100 deductible, waived if admitted)
Ambulance				
Air	90%	80%	90% after \$50 deductible	70% after \$50 deductible
Ground	90%	80%	90% after \$50 deductible	70% after \$50 deductible
Urgent Care				
Urgent Care Facility	90%	70%	\$20 copay	70%

PPO Plan Compare
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Marketing Results – PPO Plans (Continue)

Keenan Del Mar Union School District Summary of PPO Plans				
Effective Date	Current 01/01/2010		Proposed 01/01/2010	
Carrier Name	Anthem Blue Cross		Health Net of California Inc	
Plan Name	PPO 90/70		SW9 PPO 90/70	
	In-Network Benefits	Out-of-Network Benefits	In-Network Benefits	Out-of-Network Benefits
Mental Health Benefits				
Inpatient Care	90% max \$20 copay/visit, max \$500/day	70% max \$500/day	90%	70% max \$420/day service
Outpatient Care	90% max \$40/visit	70%		
Substance Abuse				
Inpatient Care	90% max \$500/day, 30 days/year	70% max \$500		
Inpatient Hospitalization				
Inpatient Detoxification Services	90%			
Outpatient Care				
Outpatient Services	90% max \$40/visit, 30 visits/year	70% max \$40		
Prescription Drug Benefits				
Generic	\$10 copay	\$10 copay/visit		
Brand (Formulary/Preferred)	\$25 copay	\$25 copay/visit		
Brand (Non-Formulary/Non-preferred)	\$45 copay	\$45 copay/visit		
Number of Days Supply	30 days	30		
Mail Order				
Generic	\$20 copay			
Brand (Formulary/Preferred)	\$40 copay			
Brand (Non-Formulary/Non-preferred)	\$60 copay			
Number of Days Supply for Mail Order	90 days			
Other Services and Supplies				
Durable Medical Equipment & Prosthetic Devices	80% max \$5,000/unit/year	70% max \$5,000		
Home Health Care	90% max 180 visits/year	70% max 180		
Skilled Nursing or Extended Care Facility	90% max 100 days/year	70% max 100		
Hospice Care	90%			
Chiropractic Services	90% max 24 visits/year	70% max 24		
Acupuncture	80% max 120 visits, 12 visits/visit	80% max 120		
PPO Plan Comparison Q:\CARP\3 San Diego_Imported\Car\Del Mar\Current\Summary Report\2010\Date Backup\Del Mar PPO Plan comparison				

Keenan Del Mar Union School District Summary of PPO Plans				
Effective Date	Current 01/01/2010		Proposed 01/01/2010	
Carrier Name	Anthem Blue Cross		Health Net of California Inc	
Plan Name	PPO 90/70		SW9 PPO 90/70	
	In-Network Benefits	Out-of-Network Benefits	In-Network Benefits	Out-of-Network Benefits
Vision				
Copay				
Examination			\$30 copay through age 16, age 17 and older not covered	Not covered
Hearing				
Screening	100%	100%	\$20 copay through age 16, age 17 and older not covered	Not covered
Audi)	100%	100%	Not covered	Not covered
Outpatient Rehabilitative Therapy Services				
Physical	80% max 24 visits/year	70% max 125 visits, 24 visits/year	90% max \$300/year	70% max \$25/visit, \$300/year
Occupational	80% max 24 visits/year	70% max 125 visits, 24 visits/year	90% max \$300/year	70% max \$25/visit, \$300/year
Speech	80% max 24 visits/year	70% max 125 visits, 24 visits/year	90% max \$300/year	70% max \$25/visit, \$300/year
Q:\CARP\3 San Diego_Imported\Car\Del Mar\Current\Summary Report\2010\Date Backup\Del Mar PPO Plan comparison				

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Marketing Results – HMO Plans

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Del Mar Union School District

Summary of HMO Plans

	Current	Proposed	Proposed	Proposed	Proposed
Effective Date	01/01/2010	01/01/2010	01/01/2010	01/01/2010	01/01/2010
Carrier Name	Anthem Blue Cross	Aetna Inc	Blue Shield	Health Net	Health Net
Plan Name	HMO	HMO	Access+ HMO	2J8 HMO	Elect Open Access T22
General Plan Information					
Office Visit/Exam	\$15 copay	\$15 copay	\$40 copay	\$15 copay	\$15 copay; \$35 copay PPO provider
Outpatient Specialist Visit	\$15 copay	\$15 copay	\$30 copay must be Access+ provider group	\$15 copay	\$15 copay; \$35 copay PPO provider
Annual Out-of-Pocket Limit/Individual	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500
Annual Out-of-Pocket Limit/Family	\$2,000	\$2,000	\$2,000	\$4,500	\$4,500
Lifetime Plan Maximum	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Outpatient Services					
Preventive Services					
Well Child Care	\$15 copay	\$15 copay	100%	\$15 copay	\$15 copay; \$35 copay PPO provider
Immunizations	100%	\$15 copay	100%	100%	100%
Well Woman Exam	\$15 copay	\$15 copay	100%	\$15 copay	\$15 copay; \$35 copay PPO provider
Mammograms	100%	\$15 copay	100%	100%	100%
Adult Periodic Exams with Preventive Tests	\$15 copay	\$15 copay	100%	\$15 copay	\$15 copay; \$35 copay PPO provider
Diagnostic X-Ray and Lab Tests	100%	\$15 copay	100%	100%	100%
Maternity Care					
Prenatal and Maternity Care (Pre-Natal Care)	\$15 copay	\$15 copay	100%	\$15 copay	\$15 copay
Inpatient Hospital Services					
Inpatient Hospitalization	100%	100%	100%	100%	100%
Pre-Authorization of Services Required	Yes	Yes	Yes	Yes	Yes
Semi-Private Room & Board, Including Services and Supplies	100%	100%	100%	100%	100%
Surgical Services					
Outpatient Facility Charge	100%	100%	100%	100%	100%
Emergency Services					
Emergency Room	\$50 copay waived if admitted	\$50 copay	\$100 copay waived if admitted	\$100 copay waived if admitted	\$100 copay waived if admitted
Ambulance	100%	100%	\$100 copay	\$100 copay	\$100 copay
Air	100%	100%	\$100 copay	\$100 copay	\$100 copay
Ground	100%	100%	\$100 copay	\$100 copay	\$100 copay
Urgent Care					
Urgent Care Facility	\$15 copay	\$50 copay		\$15 copay	\$15 copay
Mental Health Benefits					
Inpatient Care	100% preauthorization required, \$0 days/calendar year	100%	100%	100% preauthorization required	100% administered by MHN; preauthorization required
Outpatient Care	\$25 copay non-severe, \$15 copay severe, 20 visits/year	\$25 copay non-severe, \$15 copay severe, 20 visits/year	\$10 copay	\$15 copay	\$15 copay; \$35 copay PPO provider; \$35 copay PPO provider
Substance Abuse					
Inpatient Care	100%	100%	100%	100%	100% administered by MHN
Inpatient Hospitalization	100%	100%	100%	100%	100% administered by MHN
Inpatient Detoxification Services	100%	100%	100%	100%	100% administered by MHN

HMO Plan Comparison
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Marketing Results – HMO Plans (Continue)

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Del Mar Union School District

Summary of HMO Plans

Summary of HMO Plans	Current	Proposed	Proposed	Proposed	Proposed
Effective Date	01/01/2010	01/01/2010	01/01/2010	01/01/2010	01/01/2010
Carrier Name	Anthem Blue Cross	Aetna Inc.	Blue Shield	Health Net	Health Net
Plan Name	HMO	HMO	Access+ HMO	2/J8 HMO	Elect Open Access TT2
Outpatient Care					
Outpatient Services	\$15 copay, 20 visits/calendar year	\$15 copay, 20 visits/calendar year	\$10 copay	\$15 copay	\$15 copay, \$35 copay PPO provider administered by MHN
Prescription Drug Benefits					
Generic	\$10 copay	\$10 copay	\$10 copay	\$10 copay	\$10 copay
Brand (Formulary/Preferred)	\$20 copay	\$20 copay	\$20 copay	\$20 copay	\$20 copay
Brand (Non-Formulary/Non-preferred)	\$45 copay	\$40 copay	\$40 copay	\$35 copay	\$35 copay
Number of Days Supply	30 days	30 days	30 days	30 days	30 days
Mail Order					
Generic	\$20 copay	\$20 copay	\$20 copay	\$20 copay	\$20 copay
Brand (Formulary/Preferred)	\$40 copay	\$40 copay	\$30 copay	\$40 copay	\$40 copay
Brand (Non-Formulary/Non-preferred)	\$60 copay	\$60 copay	\$50 copay	\$70 copay	\$70 copay
Number of Days Supply for Mail Order	90 days	90 days	90 days	90 days	90 days
Other Services and Supplies					
Durable Medical Equipment & Prosthetic Devices	100% \$3,000/calendar year	100%	50% \$2,000/calendar year	100% \$2,000/calendar year	100% \$3,000/calendar year
Home Health Care	\$15 copay, 100 visits/calendar year	100%	\$10 copay, 100 visits/calendar year	\$15 copay, 100 visits/calendar year	\$15 copay, 100 visits/calendar year
Skilled Nursing or Extended Care Facility	100% 100 days/calendar year	100% 100 days/calendar year	100% 100 days/year	100% days 1-10, \$25 copay days 11-100	100% days 1-10, \$25 copay days 11-100
Homecare Case	100%	100%	100%	100%	100%
Chiropractic Services	\$15 copay, 30 visits/year	\$15 copay, 20 visits/calendar year	\$10 copay, 30 visits/year, \$50 copay max/year	\$10 copay, 30 visits combined with acupuncture	\$10 copay, 30 visits combined with acupuncture, \$50 copay max
Acupuncture	\$15 copay, 60 days/year		\$10 copay, 30 visits/year, \$50 copay max/year	\$10 copay, 30 visits combined with chiro	\$10 copay, 30 visits combined with chiro
Vision					
Examination	\$15 copay	\$15 copay	\$10 copay		\$15 copay, \$35 copay PPO provider
Hearing					
Screening	\$15 copay	\$15 copay	\$10 copay		\$15 copay, \$35 copay PPO provider
Outpatient Rehabilitative Therapy Services					
Physical	\$15 copay, 60 day period	\$15 copay, 60 day period	\$10 copay	\$15 copay	\$15 copay, \$35 copay max
Occupational	\$15 copay, 60 day period	\$15 copay, 60 day period	\$10 copay	\$15 copay	\$15 copay, \$35 copay max
Speech	\$15 copay, 60 day period	\$15 copay, 60 day period	\$10 copay	\$15 copay	\$15 copay, \$35 copay max

**Disclaimer: The information disclosed on this page is only intended to be a summary of your benefits. It does not describe or include all benefit provisions, limitations, restrictions or exclusions for all plans. Please review your Summary Plan Description (SPD) for a complete summary of your benefits. If the information on this page conflicts in any way with the Summary Plan Description (SPD), the exact provisions of the applicable policy or plan document, and/or a letter from your employer will prevail.*

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Marketing Results – HMO Plans (Continue)

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Del Mar Union School District	
Summary of HMO Plans	
Effective Date	Current 01/01/2010
Carrier Name	Kaiser Permanente
Plan Name	HMO
General Plan Information	
Office Visit/Exam	\$15 copay
Outpatient Specialist Visit	\$15 copay
Annual Out-of-Pocket Limit/Individual	\$1,500
Annual Out-of-Pocket Limit/Family	\$3,000
Lifetime Plan Maximum	Unlimited
Outpatient Services	
Preventive Services	
Well-Child Care	\$5 copay
Immunizations	100%
Well Woman Exam	\$15 copay
Mammograms	100%
Adult Periodic Exams with Preventive Tests	\$15 copay
Diagnostic X-Ray and Lab Tests	100%
Maternity Care	
Pregnancy and Maternity Care (Pre-Natal Care)	\$5 copay
Inpatient Hospital Services	
Inpatient Hospitalization	100%
Pre-Authorization of Services Required	Yes
Semi-Private Room & Board, Including Services and Supplies	100%
Surgical Services	
Outpatient Facility Charge	\$15 copay
Emergency Services	
Emergency Room	\$50 copay waived if admitted
Ambulance	
Air	100%
Ground	100%
Urgent Care	
Urgent Care Facility	\$15 copay
Mental Health Benefits	
Inpatient Care	100% 30 days/calendar year
Outpatient Care	\$15 copay individual, \$7 group visit; 20 visits/calendar year
Substance Abuse	
Inpatient Care	
Inpatient Hospitalization	100%
Inpatient Detoxification Services	100%

HMO Plan Comparison
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Del Mar Union School District	
Summary of HMO Plans	
Effective Date	Current 01/01/2010
Carrier Name	Kaiser Permanente
Plan Name	HMO
Outpatient Care	
Outpatient Services	\$15 copay individual, \$5 group visit
Prescription Drug Benefits	
Generic	\$10 copay
Brand (Formulary/Preferred)	\$20 copay
Brand (Non-Formulary/Non-preferred)	
Number of Days Supply	100 days
Mail Order	
Generic	\$10 copay
Brand (Formulary/Preferred)	\$20 copay
Brand (Non-Formulary/Non-preferred)	
Number of Days Supply for Mail Order	100 days
Other Services and Supplies	
Durable Medical Equipment & Prosthetic Devices	100%
Home Health Care	100% max 100 visits/calendar year
Skilled Nursing or Extended Care Facility	100% max 100 days/benefit period
Hospice Care	100%
Chiropractic Services	Not covered
Acupuncture	Not covered
Vision	
Examination	\$15 copay
Hearing	
Screening	\$15 copay
Outpatient Rehabilitative Therapy Services	
Physical	\$15 copay
Occupational	\$15 copay
Speech	\$15 copay

*Disclaimer: The information provided on this page is only intended to be a summary.
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HMO Plan Comparison
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2010 Renewal Discussion

Plan Design and Network Options

Del Mar Union School District Benefit Change Savings & Payroll Deductions Effective January 1, 2010							
Plan Design Option	Blue Cross PPO Plan 90/70	% Cost Savings	\$ Savings	Medical Premium January 1, 2010	Total Mo. Benefits	Employee Monthly Cost 11 months	Annual Payroll Deduction Savings
Current	Employee Only			\$ 742.96	\$ 856.26	\$ 202.47	
	Plus 1 Dependent			\$ 1,486.03	\$ 1,599.33	\$ 1,013.09	
	Plus 2 or More Dependents			\$ 2,080.35	\$ 2,193.65	\$ 1,661.44	
1 <i>Change Deductible to \$500 with \$1,000 Family</i>	Employee Only	-3.24%	\$ 24.07	\$ 718.89	\$ 832.19	\$ 176.21	\$ (288.86)
	Plus 1 Dependent		\$ 48.15	\$ 1,437.88	\$ 1,551.18	\$ 960.56	\$ (577.77)
	Plus 2 or More Dependents		\$ 67.40	\$ 2,012.95	\$ 2,126.25	\$ 1,587.91	\$ (808.84)
2 <i>Change Deductible to \$500 with \$1,500 Family</i>	Employee Only	-3.49%	\$ 25.93	\$ 717.03	\$ 830.33	\$ 174.18	\$ (311.15)
	Plus 1 Dependent		\$ 51.86	\$ 1,434.17	\$ 1,547.47	\$ 956.51	\$ (622.35)
	Plus 2 or More Dependents		\$ 72.60	\$ 2,007.75	\$ 2,121.05	\$ 1,582.23	\$ (871.25)
3 <i>Change to \$2,000 OOP</i>	Employee Only	-0.58%	\$ 4.31	\$ 738.65	\$ 851.95	\$ 197.76	\$ (51.71)
	Plus 1 Dependent		\$ 8.62	\$ 1,477.41	\$ 1,590.71	\$ 1,003.68	\$ (103.43)
	Plus 2 or More Dependents		\$ 12.07	\$ 2,068.28	\$ 2,181.58	\$ 1,648.27	\$ (144.79)
4 <i>Change to \$3,000 OOP</i>	Employee Only	-1.42%	\$ 10.55	\$ 732.41	\$ 845.71	\$ 190.96	\$ (126.60)
	Plus 1 Dependent		\$ 21.10	\$ 1,464.93	\$ 1,578.23	\$ 990.07	\$ (253.22)
	Plus 2 or More Dependents		\$ 29.54	\$ 2,050.81	\$ 2,164.11	\$ 1,629.21	\$ (354.49)
5 <i>Change ER to \$100</i>	Employee Only	-0.44%	\$ 3.27	\$ 739.69	\$ 852.99	\$ 198.90	\$ (39.23)
	Plus 1 Dependent		\$ 6.54	\$ 1,479.49	\$ 1,592.79	\$ 1,005.95	\$ (78.46)
	Plus 2 or More Dependents		\$ 9.15	\$ 2,071.20	\$ 2,184.50	\$ 1,651.45	\$ (109.84)
6 <i>Change to add a \$500 Per Annum</i>	Employee Only	-0.32%	\$ 2.38	\$ 740.58	\$ 853.88	\$ 199.87	\$ (28.53)
	Plus 1 Dependent		\$ 4.76	\$ 1,481.27	\$ 1,594.57	\$ 1,007.90	\$ (57.06)
	Plus 2 or More Dependents		\$ 6.66	\$ 2,073.69	\$ 2,186.99	\$ 1,654.17	\$ (79.89)
7 <i>Change to One-of-Network For Schedule Reimbursement</i>	Employee Only	-1.12%	\$ 8.32	\$ 734.64	\$ 847.94	\$ 193.39	\$ (99.85)
	Plus 1 Dependent		\$ 16.64	\$ 1,469.39	\$ 1,582.69	\$ 994.93	\$ (199.72)
	Plus 2 or More Dependents		\$ 23.30	\$ 2,057.05	\$ 2,170.35	\$ 1,636.02	\$ (279.60)
Option 1 + 3 + 7	Employee Only	-4.94%	\$ 36.70	\$ 706.26	\$ 819.56	\$ 162.43	\$ (440.43)
	Plus 1 Dependent		\$ 73.41	\$ 1,412.62	\$ 1,525.92	\$ 933.00	\$ (880.92)
	Plus 2 or More Dependents		\$ 102.77	\$ 1,977.58	\$ 2,090.83	\$ 1,549.32	\$ (1,233.23)

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2010 Renewal Discussion (Continue)

Plan
Design
and
Network
Options

DEL MAR UNION SCHOOL DISTRICT
Marketing Results Effective January 1, 2010
Active Employees & Early Retirees
Presented September 17, 2009

All Rates are Monthly		2010 Estimated Renewal: Anthem Blue Cross			Anthem Blue Cross HMO and HSA Plan Options				
Enrollment from June 2009		Plan Lives	Current Premium	Initial Renewal Premium	Second Offer Premium	Dual Option HMO Full and Select Network			HSA
HMO						Full	Select	Total	
Employee Only		36	\$373.18	\$444.08	\$436.62	\$553.63	\$347.25		\$1250 Deductible, 90/70, Rx _____
Employee + One Dependent		14	\$746.36	\$888.17	\$873.24	\$1,107.27	\$729.35		
Employee + Family		30	<u>\$1,044.91</u>	<u>\$1,243.44</u>	<u>\$1,222.54</u>	<u>\$1,550.18</u>	<u>\$1,041.92</u>		
Plan Total		80	\$55,230.82	\$65,724.68	\$64,620.06	\$40,968.93	\$26,984.75	\$67,953.68	
Estimated % Change in Monthly Premium				19.00%	17.00%	Assume 50/50 enrollment			23.04%
PPO 90/70						See other spreadsheet for PPO plan change options.			
Employee Only		154	\$538.38	\$742.96	\$742.96				\$491.86
Employee + One Dependent		10	\$1,076.83	\$1,486.03	\$1,486.03				\$1,032.91
Employee + Family		2	<u>\$1,507.50</u>	<u>\$2,080.35</u>	<u>\$2,080.35</u>				<u>\$1,475.59</u>
Plan Total		173	\$107,246.32	\$147,999.92	\$147,999.92				\$99,355.85
Estimated % Change in Monthly Premium				38.00%	38.00%				-7.36%
Kaiser Permanente HMO									
Employee Only		54	\$306.20	\$336.14	\$336.14				
Employee + One Dependent		47	\$612.40	\$672.28	\$672.28				
Employee + Family		39	<u>\$857.36</u>	<u>\$941.20</u>	<u>\$941.20</u>				
Plan Total		140	\$78,754.64	\$86,455.52	\$86,455.52				
Estimated % Change in Monthly Premium				9.78%	9.78%				
Other than Kaiser Plan Cost									
Total Plan Subscribers		253	Current	Renewal	Premium				
Est. Annual Cost - Actives & Retirees			\$1,949,725.66	\$2,564,695.17	\$2,551,439.77				
Estimated \$ Change in Annual Premium			N/A	\$614,969.49	\$601,714.09				
Estimated % Change in Annual Premium			N/A	31.54%	30.86%				
Total Non-Kaiser Carrier and Kaiser Plan Cost									
Total Plan Subscribers		393	Current	Renewal	Premium				
Estimated Total Monthly Plan Cost			\$241,231.78	\$300,180.12	\$299,075.50				
Est. Total Annual Cost			\$2,894,781.36	\$3,602,161.41	\$3,588,906.01				
Estimated \$ Change in Annual Premium			N/A	\$707,380.05	\$694,124.65				
Estimated % Change in Annual Premium			N/A	24.44%	23.98%				

*The above illustrated rates are estimates and will vary according to monthly enrollment.

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2010 Final Renewal

Del Mar Union School District
Benefit Program Cost Compared to District Monthly Contribution
Effective January 1, 2010

Kaiser HMO \$15 Office Visit/\$10, \$20 RX	Medical Renewal January 1, 2010	FBC			Total Mo. Benefits	District Monthly Contrib	Employee Monthly Cost 12 months	Employee Monthly Cost 11 months
		Life #40490	Vision #33550	Dental #33650		\$ 8,818.00	\$ -	\$ -
Employee Only	336.14	6.30	14.02	92.98	\$ 449.44	\$ 734.83	\$ -	\$ -
Plus 1 Dependent	672.28	6.30	14.02	92.98	\$ 765.58	\$ 734.83	\$ 50.75	\$ 55.36
Plus 2 or More Dependents	941.20	6.30	14.02	92.98	\$ 1,034.50	\$ 734.83	\$ 319.67	\$ 348.73

Blue Cross HMO Plan \$15 Office Visit/\$10, \$20, \$45 RX	Medical Renewal January 1, 2010	Life #40490	Vision #33550	Dental #33650	Total Mo. Benefits	District Monthly Contrib	Employee Monthly Cost 12 months	Employee Monthly Cost 11 months
						\$ 8,818.00	\$ -	\$ -
Employee Only	436.62	6.30	14.02	92.98	\$ 549.92	\$ 734.83	\$ -	\$ -
Plus 1 Dependent	873.24	6.30	14.02	92.98	\$ 986.54	\$ 734.83	\$ 251.71	\$ 274.59
Plus 2 or More Dependents	1,222.54	6.30	14.02	92.98	\$ 1,335.84	\$ 734.83	\$ 601.01	\$ 655.64

Blue Cross PPO Plan 90/70 \$20 Office Visit/\$10, \$20, \$45 RX	Medical Renewal January 1, 2010	Life #40490	Vision #33550	Dental #33650	Total Mo. Benefits	District Monthly Contrib	Employee Monthly Cost 12 months	Employee Monthly Cost 11 months
						\$ 8,818.00	\$ -	\$ -
Employee Only	742.96	6.30	14.02	92.98	\$ 856.26	\$ 734.83	\$ 121.43	\$ 132.47
Plus 1 Dependent	1,486.03	6.30	14.02	92.98	\$ 1,599.33	\$ 734.83	\$ 864.50	\$ 943.09
Plus 2 or More Dependents	2,080.35	6.30	14.02	92.98	\$ 2,183.65	\$ 734.83	\$ 1,458.82	\$ 1,591.44

Kaiser Part Time Employees \$15 Office Visit/\$10, \$20 RX - Tenthly	Medical Renewal January 1, 2010	Life #40490	Vision #33550	Dental #33650	Total Mo. Benefits	70% of Empl. Only	Monthly Cost 12 months	Monthly Cost 10 months
						\$ 235.30	\$ 100.84	\$ 121.01
Employee Only	336.14	n/a	n/a	n/a	\$ 336.14	\$ 235.30	\$ 436.98	\$ 524.38
Plus 1 Dependent	672.28	n/a	n/a	n/a	\$ 672.28	\$ 235.30	\$ 705.90	\$ 847.08
Plus 2 or More Dependents	941.20	n/a	n/a	n/a	\$ 941.20	\$ 235.30	\$ 705.90	\$ 847.08

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2010 Final Renewal - Continue

Del Mar Union School District Mandatory Contract Changes: Highlights Effective January 1, 2010

All Anthem Plans

1 Mandatory Generic Substitution

Failure to get a generic drug will result in the member paying the difference in cost between the generic drug and the brand name drug PLUS the brand name drug copay, but, no more than 50% of the plan's cost for the drug. This holds true even if the provider writes "dispense as written" on the prescription.

2 **Adult handicapped dependent children** covered under a prior plan or having 6 months or more of creditable coverage are now considered eligible (before child had to be first handicapped while covered under the employer plan).

3 **Full time students age 19 and older** may remain covered under the plan during a medically necessary leave of absence from school.

Anthem HMO Plan

1 **Copayments for complex radiology** (CT or CAT scan, MRI, PET) will be \$100 per test at non-hospital based facilities.

All Medical Plans

2 **Mental Health Parity** - all mental health diagnosis (not just severe) will no longer have dollar per day or dollar per visit limits. Overall, must be treated as any other illness. So applicable medical copays and coinsurance will apply.

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Anthem Blue Cross Mandatory Generic Program Examples Effective January 1, 2010

If a member requests a brand name prescription drug and no generic is available, the member will pay the \$20 brand/formulary or \$45 brand non-formulary copay.

If a member requests a brand name prescription drug and a generic is available, the member will pay the \$10 generic copay plus up to 50% of the cost of the drug.

Drug	Formulary	Generic Available	Brand/Formulary Copay	Generic Copay	Brand/Non-Formulary Copay
Lipitor	Brand/Formulary	No	\$20		\$20
Prevacid	Brand/Formulary	No	\$20		\$20
Precare	Brand/Non-Formulary	Yes	\$78.80	\$45	\$49.40 (\$10 + \$39.40)
Ambien	Brand/Non-Formulary	Yes	\$90.00	\$45	\$55 (\$10 + \$45)
Ambien CR	Brand/Non-Formulary	No	\$45		\$45

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2010 Final Renewal - Continue

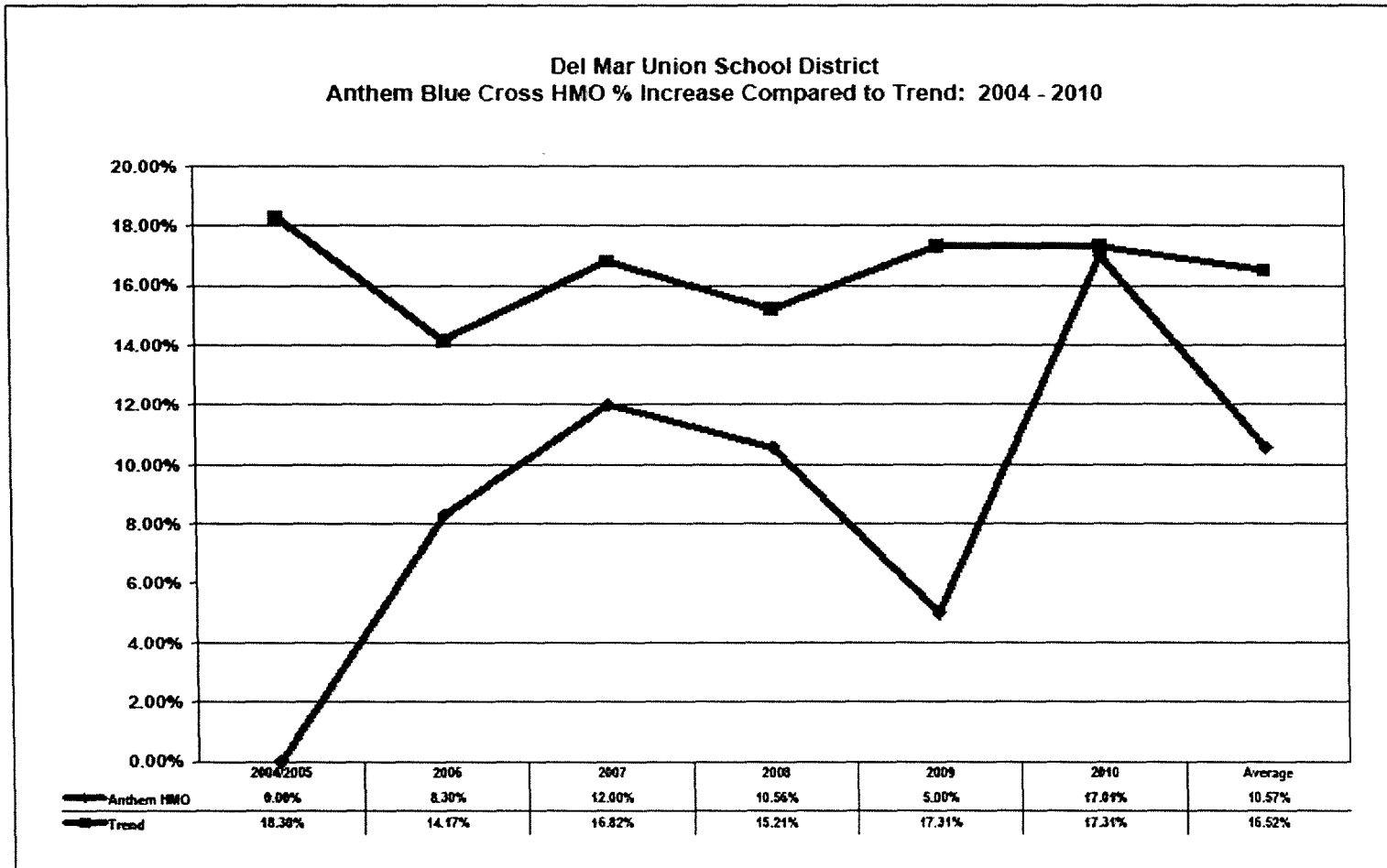
			
Del Mar Union School District Medical Enrollment Comparison 2009 - 2010			
	<u>2009</u>	<u>2010</u>	<u>Change</u> <u>(2009-2010)</u>
<u>Blue Cross HMO</u>			
Employee Only	35	140	105
Employee plus one	18	23	5
Employee plus two	29	25	(4)
	<u>82</u>	<u>188</u>	<u>106</u>
<u>Blue Cross 90/70</u>			
Employee Only	144	46	(98)
Employee plus one	10	1	(9)
Employee plus two	8	2	(6)
	<u>162</u>	<u>49</u>	<u>(113)</u>
<u>Kaiser Permanente</u>			
Employee Only	33	41	8
Employee plus one	41	38	(3)
Employee plus two	40	39	(1)
	<u>114</u>	<u>118</u>	<u>4</u>
<u>Kaiser Part-Time</u>			
Employee Only	13	17	4
Employee plus one	1	2	1
Employee plus two	0	0	0
	<u>14</u>	<u>19</u>	<u>5</u>
<u>Total Enrollment</u>	<u>372</u>	<u>374</u>	<u>2</u>

2010 Medical Program is Competitive – PPO Plans in San Diego County

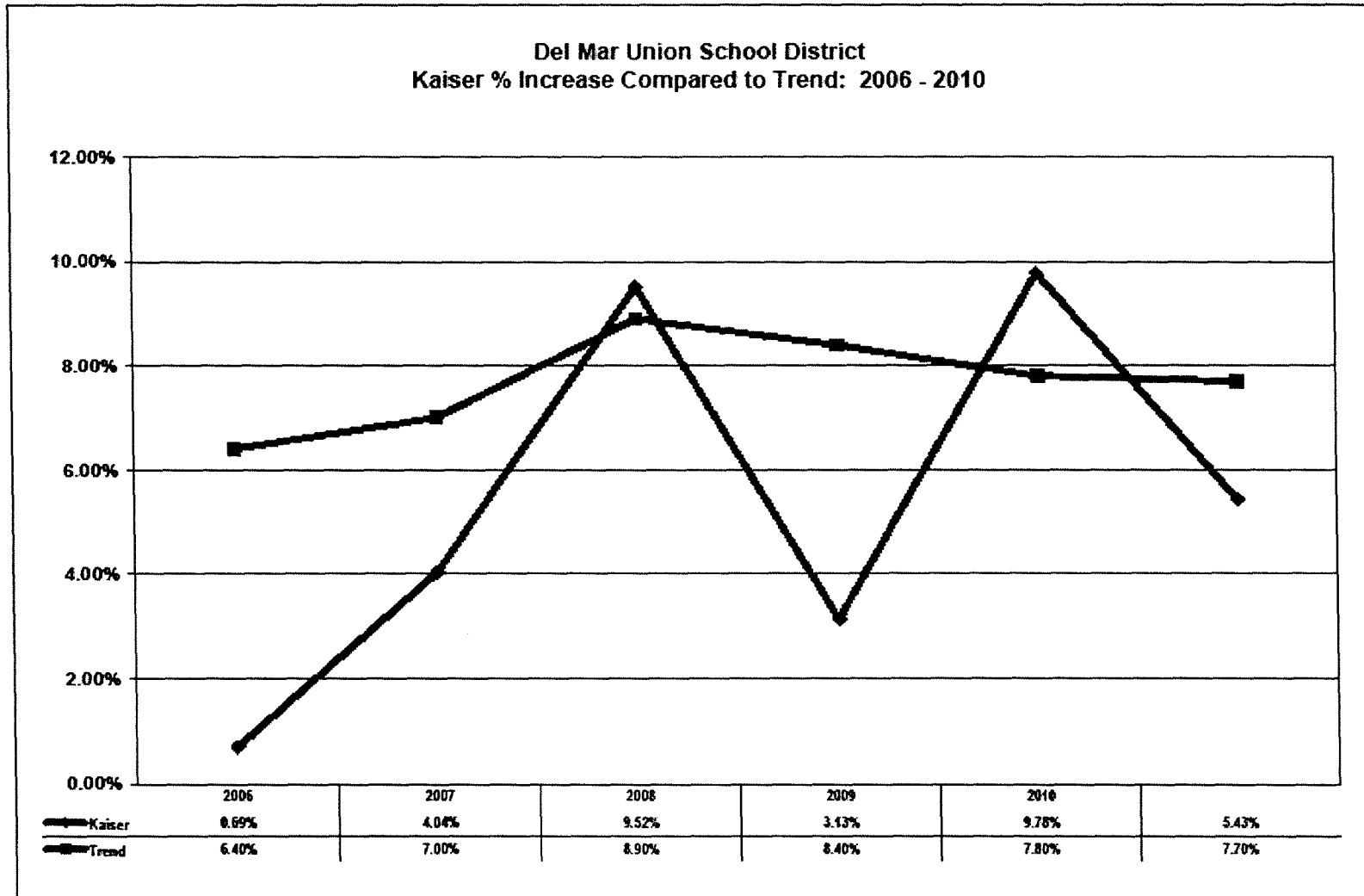
**PPO Rate and Enrollment Comparison
2008-2009 plan year**

District	Del Mar	Oceanside	Poway	Ramona	San Dieguito	Vista High Option	Vista Low Option	Borrego Springs
ENROLLMENT								
# Enrolled	160	10	42	8	92	238	34	55
# Benefit Eligible	359	2493	3065	604	1015	1320	1320	55
% Enrolled	44.57%	0.40%	1.37%	1.32%	9.06%	18.03%	2.58%	100.00%
RATES								
EE only	\$538.38	\$698.14	\$644.41	\$537.65	\$676.51			
EE + spouse	\$1,076.83	\$1,671.33	\$1,353.50	\$1,019.41	\$1,418.96			
EE + family	\$1,507.50	\$2,123.16	\$1,866.85	\$1,354.56	\$2,031.16			
Composite						\$980.34	\$923.97	\$881.00
PLAN INFORMATION								
Carrier	Anthem	PacificCare	Health Net	Health Net	Anthem	Aetna	Aetna	Self-funded
Deductible	\$250	\$250	\$500	\$500	\$150	\$750	\$1,500	\$250
Coinsurance	90%	90%	80%	80%	90%	90%	90%	90%

Historical Increases – Anthem HMO



Historical Increases – Kaiser HMO

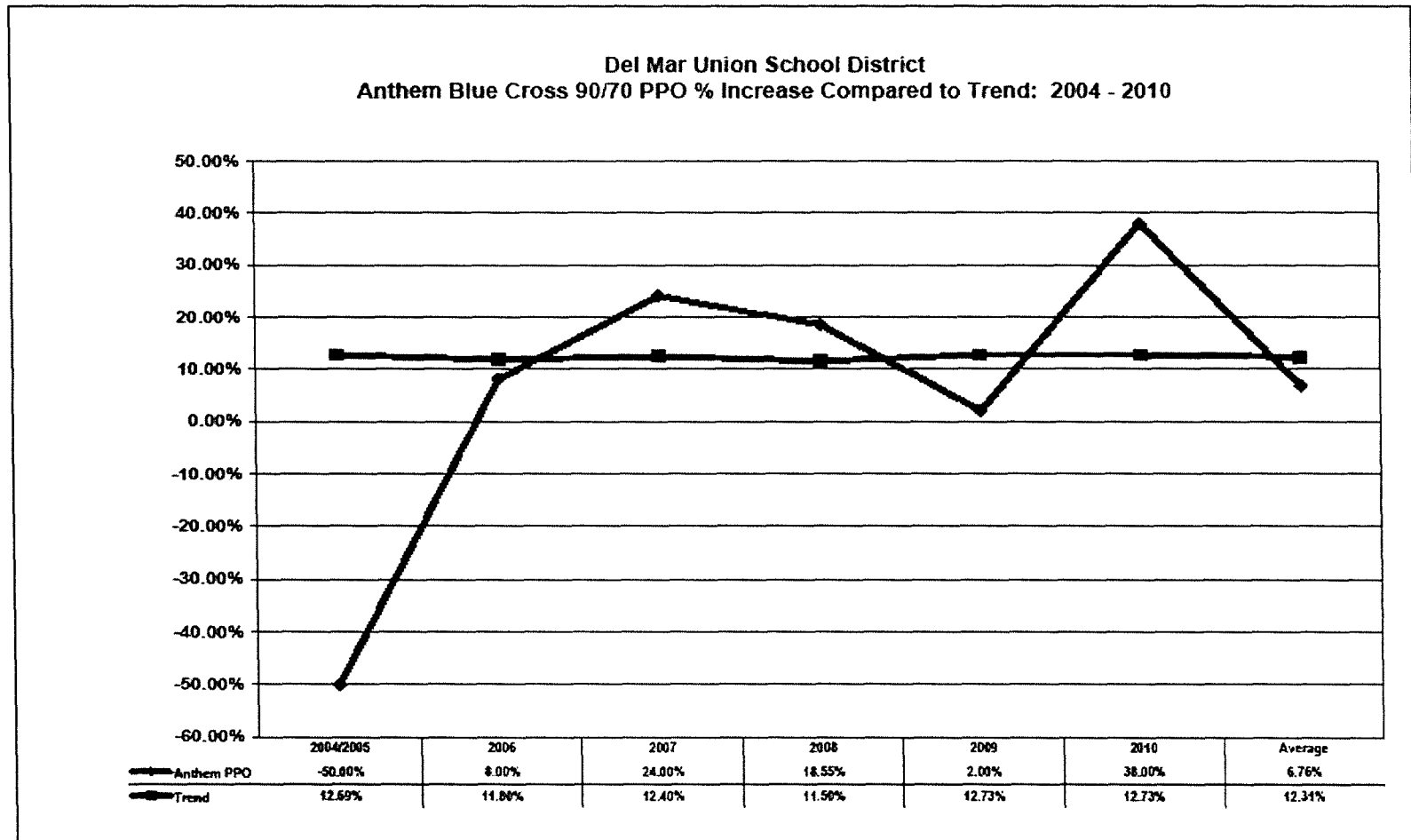


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Historical Increases – Anthem 90/70 PPO



Consulting – Data and Analysis

Keenan & Associates
Insurance Trends Report
1st Quarter 2009

CARRIER TREND									
CARRIER	HMO		PPO		POS		EX-PPO		EX-H
Health Net	12.4%		12.8%		12.3%		12.3%		
Blue Cross	Capitated	Non-Capitated	Hospital	Professional	Overall				
	9.6%	15.2%	13.90%	8.85%	11.50%	12.79%			12.4%
Blue Shield	10.6%		11.2%		10.7%		10.3%		
Kaiser	Health	School					Health	School	
	11.8%	8.4%					9.2%	9.2%	
Cigna	Health	School	Health	School	Health	School			
	11.3%	11.6%	13.3%	13.8%	12.0%	12.4%			12.0%
Delta Dental									
VSP									
MPS									
Express Scripts									7.0%

KEENAN'S SELF INSURED TREND									
CARRIER	HMO		PPO		POS		EX-PPO		EX-H
Health Net									
Blue Cross			School: 10% - 12% HealthCare: 10% - 12%				School: 10% - 12% HealthCare: 10% - 12%		
Blue Shield			School: 10% - 12% HealthCare: 10% - 12%				School: 10% - 12% HealthCare: 10% - 12%		
Delta Dental									
VSP									
MPS									

Trends are applicable for Health and Health Care only.
Note: HealthCare/HC has divided into two trend reports. If there is a change in the report, it will be shown in the report.
Prepared by Keenan & Associates

1/15/2009

Del Mar Union School District Blue Cross Premium and Claims Report Prudent Buyer Incentive

MONTH- YEAR	A	B	C	D (B+C)	E	F	G (E+F)	(G/A)	(G/D)
	# OF EMPS	FUNDING/PREMIUM			PAID CLAIMS			AVERAGE CLAIM COST PER EE	PAID LOSS RATIO
		MEDICAL	RX	TOTAL	MEDICAL	RX	TOTAL CLAIMS		
Dec-07	187	\$82,524	\$21,411	\$103,935	\$39,481	\$26,818	\$66,299	\$354.54	63.79%
Jan-08	187	\$100,522	\$20,587	\$121,110	\$32,063	\$17,622	\$49,685	\$265.69	41.02%
Feb-08	186	\$98,413	\$20,117	\$118,530	\$97,657	\$18,078	\$115,735	\$623.23	97.64%
Mar-08	186	\$99,123	\$20,320	\$119,444	\$64,000	\$23,020	\$87,020	\$467.85	72.83%
Apr-08	185	\$98,770	\$20,229	\$118,998	\$40,702	\$19,248	\$59,950	\$324.05	50.38%
May-08	185	\$97,455	\$19,959	\$117,415	\$36,612	\$28,756	\$65,368	\$353.34	55.67%
Jun-08	186	\$98,770	\$20,229	\$118,998	\$60,924	\$23,407	\$84,330	\$453.39	70.87%
Jul-08	186	\$98,419	\$20,157	\$118,576	\$82,575	\$19,673	\$102,249	\$549.72	86.23%
Aug-08	180	\$96,229	\$19,708	\$115,937	\$123,130	\$21,129	\$144,259	\$801.55	124.45%
Sep-08	186	\$99,296	\$20,336	\$119,632	\$86,671	\$30,832	\$117,503	\$577.97	89.86%
Oct-08	189	\$99,383	\$20,354	\$119,737	\$49,172	\$31,646	\$80,818	\$427.61	67.50%
Nov-08	191	\$98,436	\$20,160	\$118,596	\$86,855	\$21,426	\$108,280	\$566.91	91.30%
12 Month Total	2,234	\$1,167,340	\$243,567	\$1,410,907	\$799,861	\$271,656	\$1,071,517	\$479.64	75.95%

Paid Loss Ratio is pure claims data. For retention (Blue Cross's costs, commissions, profit, and high claims cost), must add approximately 20.50%.

96.45%

Data Source: Blue Cross

Prepared by: Keenan & Associates/Kayvon Mohammadiou
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2/6/2010

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Consulting – Data and Analysis

Renewal Calculation				2010 PCPM 2009 PCPM difference			
PPO				from 2009			
Calculation Components	Medical	Pharmacy	Total				
Paid Claims	\$1,069,885	\$304,365	\$1,374,070				
Adjustment for Benefit Modification	\$0		\$0				
Credit for Large Claims			\$0				
Adjusted Paid Claims	\$1,069,885	\$304,365	\$1,374,070	\$ 629.73	\$ 439.75	143.20%	
Beginning Reserve	(\$114,985)	(\$14,782)	(\$129,767)				
Ending Reserve	\$176,744	\$15,988	\$192,733				
Inured Claims	\$1,131,444	\$305,593	\$1,437,036	\$ 658.59	\$ 400.08	164.61%	
Exposure	2,182	2,182					
Claims Cost Per Contract	\$518.54	\$140.05					
Trend	1.2131	1.2684					
Trended Claims Cost Per Contract	\$629.02	\$177.64					
Adjustment for Proposed Benefit Modification							
Adjusted Claims Cost	\$629.02	\$177.64					
Projected Participation	2.088	2.088					
Adjusted Projected Claims	\$1,313,402	\$370,903	\$1,684,305	806.66	\$ 481.87	167.37%	0.7339
Manual Claims	\$946,775	\$243,315	\$1,190,089	571.40	\$ 579.89	98.57%	0.2861
Creditable Claims	\$1,216,641	\$336,952	\$1,553,592	744.06	\$ 509.38	146.07%	
Margin			\$0				
Large Claims Charge	\$182,496	\$182,496		87.40	\$ 56.26	155.34%	
Commission/Fees	\$38,529	\$6,774	\$47,303				
Retention	\$103,502	\$5,220	\$108,722	52.07	\$ 50.55	103%	
Required Premium	\$1,541,168	\$350,945	\$1,892,113	\$ 908.18	\$ 631.99		
Current Premium	\$1,008,872	\$284,545	\$1,293,418	619.45	\$ 643.23	96.30%	
Required Adjust ment	1.5276	1.2334	1.4029				

	Medical	Pharmacy	Total				
Current Subscribers	174	174					
Non Cap Base Trend	11.87%	14.55%					
Blended Base Trend	N/A	N/A					
Months Trended	21	21					
Retention Cost Per Contract (Excludes comm)	\$49.57	\$2.50	\$52.07	\$52.07	\$ 50.55	103%	
Pooling Point	\$100,000						

Credibility Percentages	Medical	Pharmacy					
Current Experience	73.39%	73.39%					
Manual	28.61%	28.61%					

	Medical	Pharmacy		2009 %
Large Claims Charge as a % of Total Medical Premium	11.84%	9.65%	8.95%	
Commission as a % of Total Premium	2.50%	2.5%	2.50%	
Retention as a % of Total Premium	6.72%	1.49%	5.76%	

Produced by Blue Cross of California Underwriting Department

Executive Summary		Regional Information Center(s)	
Group Name: COL AND WOOD SERVICE DISTRICT		Contract Period: 2/1/2010 - 12/31/2010	
Group Number: 004747		Average Members*: 218	573
Subgroups: 00000001-001-0001-0003-0007		Apr07 - Mar08	Apr08 - Mar09
Rates **	CARRIER RATES		
TRAFFICING FULL-TIME, EU DO:			
\$15 DV; \$6/AZADIMBON BY 450 BR;			
\$2-2P; \$20/10,130 DAILY; \$60/HR IMPCT			
Subscriber only	\$704.90	0.0%	\$704.90
Subscriber and 1 dependent	\$12.45	0.0%	\$12.45
Subscriber and 2 or more dependents	\$15.95	0.0%	\$15.95
SEMI-FULL-TIME, EU DO:			
\$10 DV; \$6/AZADIMBON BY 150 HR OPT:			
none			\$21.00
Creditability			

* Includes Active zone for pre 25 business days.

** Specific plan restrictions are maintained. Please see Rate and Benefit Summary for full coverage details.

Keenan and Associates – Other Services

- BenefitBridge
- Common Remitter Services
 - Reconcile Kaiser and Anthem Blue Cross Bills
 - Premium Payments to Kaiser and Anthem
- Open Enrollment
- Employee Education
- Employee Advocate
- Legislation and Training

Technology



*A web-based
technology solution for
employee benefits
administration,
enrollment, billing,
reporting and employee
communications.*

The screenshots show the following sections:

- Personal Info:** Includes a "Make Changes" button and a note about updating personal data.
- My Dependents:** Includes an "Add A Dependent" button and instructions on providing evidence of insurability.
- My Core Coverage: This Year:** Includes a "View / Change Package" button and details for Medical and Dental coverage.

Medical Coverage Details:

COVERAGE TYPE	MY ELECTION	EDIT COVERAGE
Medical	 Plan: BLUE CROSS - HMO HIGH OPTION Coverage: Employee+Spouse Cost Per Pay Period: \$1,394.16 (12 deductions per year)	Change Waive Details Clear

Dental Coverage Details:

COVERAGE TYPE	MY ELECTION	EDIT COVERAGE
Dental	 Plan: CVT/DELTA DENTAL - LEA/CONFIDENTIAL/BOARD Coverage: Employee+Spouse Cost Per Pay Period: \$124.43 (12 deductions per year)	Change Details Clear

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Associates

Open Enrollment



MEMORANDUM

DATE: October 2009
TO: All Benefit Eligible Employees
FROM: Margaret Mendenhall, Payroll/Benefits Supervisor
RE: HEALTH AND WELFARE BENEFITS EFFECTIVE JANUARY 1, 2010

The annual open enrollment for medical, dental and vision insurance plan changes is from **Monday, October 19 through Friday, October 30, 2009**. All employees must turn in the Benefits Enrollment/Change Form even if you are making no changes. We are taking this step to make certain that all employees have received and understood their open enrollment options.

Enclosed is your **2010 Benefits Enrollment/Change Form**. This form must be filled-out, signed and returned to the Payroll/Benefits Department by Friday, October 30, 2009. Failure to return this form will result in no change to your current benefit election (aside from payroll deductions).

All benefit and enrollment changes are **effective January 1, 2010**.

IMPORTANT - PLEASE REVIEW

American Fidelity Assurance Company - (Section 125)

American Fidelity Assurance will continue to be the Section 125 Administrator for the District. As a reminder, you must re-enroll each year if you participate in the Section 125 Medical or Dependent Care Reimbursement accounts. All employees who would like to re-enroll are required to schedule a meeting with an AFA representative through your site secretary. Please be sure to make your appointment as soon as possible. Look for more information coming shortly from American Fidelity.

Benefits Information & Forms

BenefitBridge is your on-line benefits portal. The above link has been added to the District Intranet so that you can access the site at any time! From here you can access your health plan information, view health and wellness resources, compare benefits, download forms and so much more!! If you have trouble logging onto the site, please contact the Help Desk at 800-814-1862 or contact us at benefitbridge@keenan.com. Need to update your tax withholdings or life insurance beneficiaries? Log-on to the District Intranet by visiting the District's website at www.dmsd.org and clicking Employee Login to download benefit summaries, W-4 tax withholding forms, Beneficiary Designation forms and more.

District Contribution

The District contribution per employee remains \$8,048 for 2010. As a reminder, all full-time employees must enroll in the District benefit program (choice of medical, Delta Dental, VSP and Mutual of Omaha life insurance).

Have you looked into an HMO?

Enrolling in an HMO is a great way to save money, with reduced premiums and less out of pocket costs than a PPO plan. Care is managed by your medical group, so there are no deductibles, provider bills or Explanation of Benefits to monitor and reconcile. You may find that your current PPO doctor is now an Anthem Blue Cross HMO provider, in which case you may want to consider switching to the HMO. To see if your provider is in the HMO network, visit the Find a Doctor link on the Anthem Blue Cross website, www.anthem.com or call Member Services at 1-800-227-3771.

(Continued on Reverse Side)

Miscellaneous Information

Please be advised that the following circumstances are the only times you may make a benefit election change before the next open enrollment period:

- **Add a Dependent**
 - Marriage/Registered Domestic Partnership- may add spouse/Registered Domestic Partner and their unmarried children
 - Birth
 - Adoption
 - Legal Guardianship or Legal Custody with proper documentation
 - Unmarried Child age 19 to 25 that is a full-time student and IRS dependent with proper documentation
- **Delete a Dependent**
 - Divorce/Dissolution of Registered Domestic Partnership
 - Death
 - Child no longer meets eligibility requirements - age 19 to 25 and not a full-time student or IRS dependent

These acceptable changes must be communicated to the Payroll/Benefits Department **within 30 days of the event** (the medical plans will not consider any change outside of 30 days) otherwise you will need to wait until the next open enrollment. Except for the above situations, you will not be able to change your benefit elections until the next open enrollment for benefits effective **January 1, 2010**.

- **New hires** - employees are eligible the first day of the month following dates of hire between the 1st and 15th of the month. Employees hired between the 16th and end of the month are eligible on the first day of the second month following date of hire.
- Due to portability rules as stated under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), it is important that you first contact the insurance company if you have any questions or claim problems. If your issue(s) have not been resolved to your satisfaction, you will need to fill-out a form authorizing the District or Keenan & Associates to review your issue. If you need the form, please contact the Payroll/Benefits office at 858-755-9301, or Jennifer Richter with Keenan & Associates at 1-800-335-5247 ext. 5176 or email: jrichter@keenan.com.
- The attached notice titled **Important Notice from Del Mar Union School District About Your Anthem Blue Cross and Kaiser Prescription Drug Coverage and Medicare** is a notice directed to employees and retirees with disabled dependents or that have a spouse with Medicare. We are required by federal law to send this notice annually. Please review if it applies to you.

Please carefully review the enclosed information and return the Enrollment/Change Form to the **Payroll/Benefits Department by October 30, 2009**.

License No. 0451271

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Associates

Open Enrollment – Continue



MEMORANDUM

DATE: October 2009
TO: All Benefit Eligible Retirees
FROM: Margaret Mendenhall, Payroll/Benefits Supervisor
RE: HEALTH AND WELFARE BENEFITS EFFECTIVE JANUARY 1, 2010

The annual open enrollment for medical, dental and vision insurance plan changes is from Monday, October 19 through Friday, October 30, 2009. All retirees must run in the Benefits Enrollment/Change Form even if you are making no changes. We are taking this step to make certain that all retirees have received and understand their open enrollment options.

Enclosed is your 2010 Benefits Enrollment/Change Form. This form must be filled-out, signed and returned to the Payroll/Benefits Department by Friday, October 30, 2009. Failure to return this form will result in no change to your current benefit election.

All benefit and enrollment changes are effective January 1, 2010.

IMPORTANT – PLEASE REVIEW

Benefits Information & Forms



<http://www.benefitbridge.com/delmar>

BenefitBridge is your on-line benefits portal. The above link has been added to the District Intranet so that you can access the site at any time! From here you can access your health plan information, view health and wellness resources, compare benefits, download forms and so much more!! If you have trouble logging onto the site, please contact the Help Desk at 800-814-1862 or contact us at benefitbridge@keenan.com. Need to update your tax withholdings or life insurance beneficiaries? Log-on to the District Intranet by visiting the District's website at www.dmvmd.org and clicking Employee Login to download benefit summaries, W-4 tax withholding forms, Beneficiary Designation forms and more.

Have you looked into an HMO?

Enrolling in an HMO is a great way to save money, with reduced premiums and less out of pocket costs than a PPO plan. Care is managed by your medical group, so there are no deductibles, provider bills or Explanation of Benefits to monitor and reconcile. You may find that your current PPO doctor is now an Anthem Blue Cross HMO provider, in which case you may want to consider switching to the HMO. To see if your provider is in the HMO network, visit the Find a Doctor link on the Anthem Blue Cross website, www.anthem.com/cx or call Member Services at 1-800-227-3771.

District Contribution

The District contribution per retiree remains \$8,048 for 2010.

(Continued on Reverse Side)



MEMORANDUM

DATE: October 2009
TO: All COBRA Beneficiaries
FROM: Margaret Mendenhall, Payroll/Benefits Supervisor
RE: HEALTH AND WELFARE BENEFITS EFFECTIVE JANUARY 1, 2010

The annual open enrollment for making medical, dental and vision insurance plan changes is from Monday, October 19 through Friday, October 30, 2009.

If you would like to make any changes to your current COBRA elections, please contact Margaret Mendenhall in the Payroll/Benefits Department at 858-755-9301 for the appropriate forms. All benefits and enrollment changes are effective January 1, 2010.

Miscellaneous Information

- Remember this is the time to:
 - Add dependents
 - Delete dependents
 - Change medical plans
- Due to privacy rules as stated under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), it is important that you first contact the insurance company if you have any questions or claims problems. If your issue(s) have not been resolved to your satisfaction, you will need to fill-out a form authorizing the District or Keenan & Associates to review your issue. If you need the form, contact the Payroll/Benefits office at 858-755-9301, or Jennifer Richter with Keenan & Associates at 1-800-338-5247 x5176 or at jrichter@keenan.com.

The Payroll/Benefits Department must receive any changes by October 30, 2009.
Changes will be effective January 1, 2010.

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Open Enrollment – Continue

Del Mar Union School District 2009 Health Plan Options

	Anthem Blue Cross HMO	Anthem Blue Cross PPO 90/70	Kaiser HMO
Benefits			
		(In-Network Benefits)	
Doctor Office Copay	\$15	\$20	\$15
Deductible	None	\$250 individual \$500 family	None
Annual Out-of-Pocket Limit*	\$1,000 individual \$2,000 family	\$1,250 individual \$3,500 family (after deductible has been met)	\$1,500 individual \$3,000 family
Hospitalization	100% covered	90% covered	100% covered
Outpatient Services	100% covered	90% covered	100% covered
Rx (generic/brand/non-formulary)	\$10/\$20/\$45 (30 day supply)	\$10/\$20/\$45 (30 day supply)	\$10/\$20 (100 day supply)
* Annual out-of-pocket limits may exclude certain coverages; see plan summary for full provisions and exclusions.			
Annual Employee Cost			
Employee Only	\$0	\$0	\$0
Plus 1 Dependent	\$2,267.88	\$6,233.52	\$660.36
Plus 2 or More Dependents	\$5,850.48	\$11,401.56	\$3,599.88
Other Considerations			
Choice of Providers	Primary Care Physician must direct all care. Services are received from providers within the HMO network. * Note: Scripps Clinic physicians are now Anthem Blue Cross HMO providers.	Can self-refer to any licensed physician. Receiving care from in-network PPO providers will cost you less. However, you have the choice to go non-network licensed providers.	Primary Care Physician must direct all care. Services are received from providers within the Kaiser network.
Ease of use	Very easy to use. There are no bills if all care is directed by Primary Care Physician. Just pay your copay when applicable.	Insured is responsible for comparing Explanation of Benefits to any bills received from provider. Insured must also verify that the Anthem EOB correctly reflects the provider bill.	Very easy to use. There are no bills if all care is directed by Primary Care Physician. Just pay your copay when applicable.
Medical Necessity	Primary Care Physician and medical group will determine.	Insured must ensure that all care is medically necessary.	Primary Care Physician and medical group will determine.
Carrier Websites	www.anthem.com/ca	www.anthem.com/ca	www.kaiserpermanente.org

For a more detailed summary of benefits, log on to BenefitBridge at <https://www.benefitbridge.com/delmar>

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Open Enrollment – Continue

HOW TO LOCATE A PROVIDER

Anthem Blue Cross

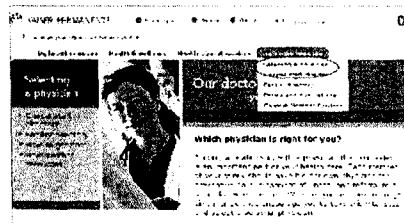
- Log onto the Anthem Blue Cross Website at www.anthem.com/ca
- Select **Members**, and click Enter on the orange button under *Welcome to Anthem Blue Cross*



- Under **Find a Doctor**, select Enter to search Local California Providers
- Under **New Member & Visitor Search**, click Next to view providers in all available plans
- Search by Location or Name
- Under **Plan Type**, select **Large Group**
- Under **Plan**, select **Blue Cross HMO (CaliforniaCare)** or **Blue Cross PPO (Prudent Buyer)**
- Select your **Provider Type** and Name or Location
- Or call Member Services at 1-800-227-3771

Kaiser

- Log onto the Kaiser Website at www.kp.org
- Under **Locate our Services**, click **Selecting a Physician**
- For Region, select **California – Southern**
- View local Staff and Facility directories



Great Ways To Save!

Introducing Lower Mail-Order Pharmacy Copays for Groups with 126+ Employees

In times like this, isn't it good to know Anthem Blue Cross is here to help your company and your employees save money on health care costs? Great new pharmacy benefits are available for renewals and new sales, effective May 1, 2009, on our standard plans. And, we're also introducing a new, affordable plan option for our 126+ and self-funded employer groups.

Employees Can Save Over 66 Percent Using Mail Order!

Our mail-order service pharmacy is a proven money saver. With our new pharmacy benefits, get a 90-day mail-order supply for the same cost as a 30-day retail supply for generics! Go with brand or brand nonformulary medications and get a 90-day supply for the same cost as a 60-day retail supply. Look at the potential savings!

	Retail Cost	Mail-Order Cost	Annual Mail-Order Savings
Annual Savings for an Employee on a Single Generic Maintenance Medication*	\$120	\$40	\$80!

*Comparing \$10 Copay for 30-Day Supply at Retail vs. \$20 Copay for 90-Day Supply with Mail Order

Your employees can eliminate up to eight copays a year — on just one prescription!

Switching a prescription to mail-order service can save a lot of money. Switching a prescription to mail-order service can save a lot of money.

License No. 0451271

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Open Enrollment – Continue

Important Notice from Del Mar Union School District About Your Anthem Blue Cross and Kaiser Prescription Drug Coverage and Medicare

Please read this notice carefully and keep it where you can find it. This notice has information about your current prescription drug coverage with Del Mar Union School District and about your options under Medicare's prescription drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare prescription drug coverage in your area. Information about where you can get help to make decisions about your prescription drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.
2. Del Mar Union School District has determined that the prescription drug coverage offered by Anthem Blue Cross and Kaiser is, on average for all plan participants, expected to pay out as much as standard Medicare prescription drug coverage pays and is therefore considered Creditable Coverage. Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.

When Can You Join A Medicare Drug Plan?

You can join a Medicare drug plan when you first become eligible for Medicare and each year from November 15th through December 31st.

However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) month Special Enrollment Period (SEP) to join a Medicare drug plan.

What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?

If you decide to join a Medicare drug plan, your current Del Mar Union School District coverage may be affected.

If you do decide to join a Medicare drug plan and drop your current Del Mar Union School District coverage, be aware that you and your dependents may not be able to get this coverage back.

CMS Form 10182-CC rev. 10/2009

1

When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?

You should also know that if you drop or lose your current coverage with Del Mar Union School District and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up by at least 1% of the Medicare base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without creditable coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following November to join.

For More Information About This Notice Or Your Current Prescription Drug Coverage...

Contact the person listed below for further information. **NOTE:** You'll get this notice each year. You will also get notice should this coverage through Del Mar Union School District change. You also may request a copy of this notice at any time.

For More Information About Your Options Under Medicare Prescription Drug Coverage...

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

- Visit www.medicare.gov
- Call your State Health Insurance Assistance Program (see inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help
- Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage is available. For information about this extra help, visit Social Security on the web at www.socialsecurity.gov, or call them at 1-800-772-1213 (TTY 1-800-325-0778).

Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and, therefore, whether or not you are required to pay a higher premium.

Date: October 2009
Name of Entity/Sender: Del Mar Union School District
Contact--Position/Office: Margaret Mendenhall
Address: 225 9th Street, Del Mar, CA 92014
Phone Number: (858) 755-9301 ext. 3690

CMS Form 10182-CC rev. 10/2009

2

License No. 0451271

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EVERY BENEFIT ELIGIBLE EMPLOYEE AND RETIREE OF THE DISTRICT MUST FILL OUT THIS ELECTION FORM FOR THE 2010 PLAN YEAR AND RETURN IT TO THE PAYROLL/BENEFITS DEPARTMENT BY OCTOBER 30, 2009. IF YOU DO NOT RETURN THIS FORM BY THE DESIGNATED DATE, YOUR ELECTIONS FROM THE 2009 PLAN YEAR WILL REMAIN UNCHANGED (EXCEPT FOR PAYROLL DEDUCTIONS) THROUGH DECEMBER 31, 2010.

[] PLEASE CHECK HERE IF YOU ARE NOT MAKING ANY CHANGES TO YOUR ELECTIONS, THEN SKIP TO PAGE 3 FOR SIGNATURE. OTHERWISE, CONTINUE TO PAGE 2.

PAGE 1 OF 3

If and any eligible dependents you wish to ENROLL or ADD to your plans. Please provide all information requested for each individual you are enrolling.

PAGE 2 OF 2

I understand that by signing this form I am waiving or

that my elections cannot be changed or cancelled until a future open enrollment period or a qualified status is like marriage/registered domestic partnership, divorce/dissolution of registered domestic partnership, birth of guardian/ship, legal custody, or a change in eligibility of an unmarried child ages 19 to 25.

By Plan - I understand that any premiums I elect to pay for health care coverage for myself and any of my dependents (as allowed by federal law) will be deducted from my paycheck on a pre-tax basis unless I otherwise direct (a written request is available at the Payroll/Benefits Department).

the best of my knowledge and belief, all statements and answers entered into this application are true, complete and correct. I understand that omissions or misrepresentations with respect to the information provided may result in my application being void and that I will be responsible for reimbursement of all claims paid for myself or my dependents during any period of time that my application is found to be invalid.

SIGNING THIS DOCUMENT, I HAVE READ & ACKNOWLEDGED THE BENEFIT MATERIAL I GIVEN TO ME

Nature: _____ Date: _____

THE CROSS REQUIREMENT FOR BINDING ARBITRATION

provision does not apply to class actions:

APPLYING FOR COVERAGE, PLEASE NOTE THAT ANTHEM BLUE CROSS AND ANTHEM BLUE CROSS
ALTH INSURANCE COMPANY REQUIRE BINDING ARBITRATION TO SETTLE ALL DISPUTES

BUT NOT LIMITED TO DISPUTES RELATING TO THE DELIVERY OF SERVICE UNDER THE PLAN OR ANY
IES RELATED TO THE PLAN AND CLAIMS OF MEDICAL MALPRACTICE, IF THE AMOUNT IN DISPUTE
IS ADDITIONAL TO THE SMALL CLAIMS COURT. 2011-11-10 10:10:00 AM 2011-11-10 10:10:00 AM

Code Section 10123.19 require specified disclosures in this regard, including the following notice: "It is that any dispute as to medical malpractice, that is, as to whether any medical services rendered under the

any dispute as to whether any medical services rendered under this agreement were unnecessary or unauthorized or were improperly, negligently or incompetently rendered, will be by submission to arbitration as provided by California law, and not by a lawsuit or resort to court process.

California law provides for judicial review of arbitration proceedings. Both parties to this contract, by it, are giving up their constitutional right to have any such dispute decided in a court of law before a

lead are accepting the use of arbitration." THIS MEANS THAT YOU AND ANTHEM BLUE CROSS AND/OR BLUE CROSS LIFE AND HEALTH INSURANCE COMPANY ARE WAIVING THE RIGHT TO A JURY TRIAL FOR

LEGAL MALPRACTICE CLAIMS, AND ANY OTHER DISPUTES INCLUDING DISPUTES RELATING TO THE
OF SERVICE UNDER THE PLAN OR ANY OTHER ISSUES RELATED TO THE PLAN.

Genentech Foundation Health Plan Arbitration Agreement
that (except for Small Claims Court cases, claims subject to a Medicare appeals procedure, and, if m

comply with ERISA, certain benefit-related disputes) any dispute between myself, my heirs or other parties on the one hand and Health Plan, its health care providers, or other associated parties on the other.

hospital malpractice, for premises liability, or relating to the coverage for, or delivery of, services or items

business, except as applicable law provides for judicial review of arbitration proceedings. I agree to give up my right to a jury trial and accept the use of binding arbitration. I understand that the full arbitration provisions

I hereby read and accept the use of entitling notation. I understand that the full notation provides the Evidence of Coverage.

Signature: _____ Date: _____

For District Use Only

☐ Other ☐ Other ☐ Other ☐ Other ☐ Other

NOTES

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THE UNIVERSITY OF CHICAGO

PAGE 3 OF 3

IV-6

Enduring Principles

Entering Principles. 1885
 August

Employee Advocate

- Confidential Contact for Employees to Help Resolve
 - Claims
 - Personal Issues
 - Eligibility
 - General Questions

Legislation and Training— COBRA Subsidy Webinar

What You Need to Know Now About the ARRA COBRA Subsidy

New Requirements for California Employers

Amy Donovan, Legislative Analyst
Cynthia Stribling, Training Director
Keenan & Associates

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ARRA COBRA Subsidy Checklist

1. Prepare a list of all COBRA qualifying events since September 1, 2008. Identify Assistance Eligible Individuals ("AEIs").
2. Choose whether to offer a step-down option.
3. Prepare and send out notices for pre-February 17th qualifying events by April 15.
4. Track the AEI subsidy period and COBRA eligibility period for each AEI.
5. Develop a procedure for dealing with AEI disputes.
6. Track overpayments of premium, and credit or reimburse as necessary.
7. Collect information needed to report to the IRS to get reimbursed for the cost of the subsidy.
8. File Form 941 on time.
9. Amend plan documents as necessary.
10. Discuss and divide responsibilities with your outside COBRA administrator.

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Keenan & Associates LLC, No 0451271

Keenan & Associates is an insurance brokerage and consulting firm. It is not a law firm or an accounting firm. We do not give legal advice or tax advice and this information does not constitute an offer of insurance or any other financial product. You are advised to follow up with your own legal counsel and/or tax advisor to discuss how this information affects you.

03/25/09

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Briefing

COBRA Subsidy Frequently Asked Questions

April 2009

Keenan & Associates recently conducted webinars regarding the new COBRA subsidy incorporated by the American Recovery and Reinvestment Act of 2009 (ARRA). This Briefing includes some of the most frequently asked questions from these webinars.

Additionally, on April 1, 2009 the IRS issued Notice 2009-27, which addresses calculation of the premium reduction, coverage eligible for the premium reduction, IRS receipt of premium assistance, the extended election period, and other issues. Specifically, it gives much needed guidance on involuntary terminations and Assistance Eligible Individuals (AEIs). Many of the questions asked in and after the webinars are answered by the IRS in that document, which can be found at <http://www.irs.gov/pub/irs-soi/09-27.pdf>.

Because questions are continuing to be submitted to us, and because we are still awaiting Federal guidance on some of the questions asked in the webinars, this Briefing will be added to and amended as questions and answers come in. If you have a question regarding the COBRA subsidy that is not addressed in this Briefing or in Notice 2009-27, please e-mail your question to COBRA@thebigkeenan.com, and we will make every effort to include it in the next revision.

Following are the categories of questions addressed in this Briefing (click on the topic to jump to that section):

NOTICES
SUBSIDY
CALCULATING THE SUBSIDY
REIMBURSEMENT
ELIGIBILITY FOR OTHER GROUP COVERAGE OR MEDICAID
ASSISTANCE ELIGIBLE INDIVIDUALS (AEIs)
INVOLUNTARY TERMINATION
ELIGIBLE PLANS
INCOME
STEP-DOWN
TIME FRAME
CAL-COBRA
RECORDKEEPING AND REPORTING
DISCLAIMER

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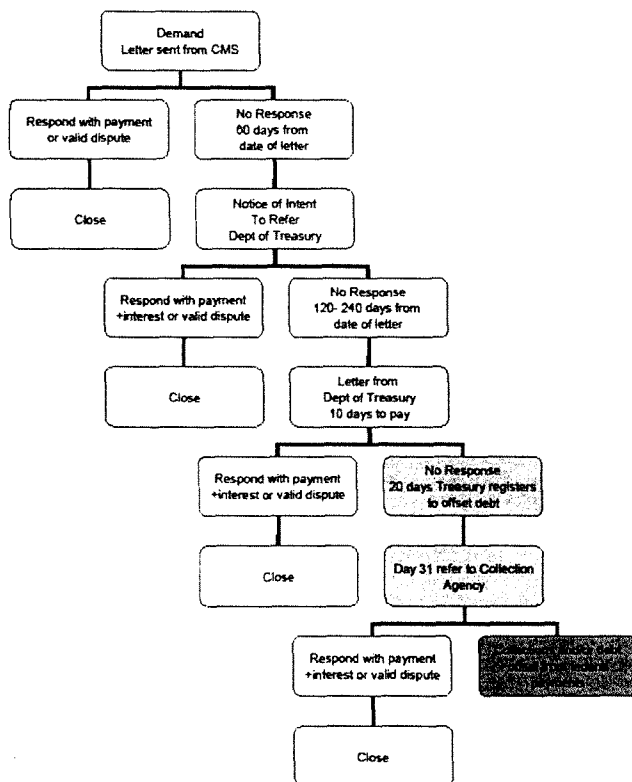
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Legislation and Training – Medicare Demand Letter - Webinar

CMS Letter Process



MEDICARE DEMAND LETTER OVERVIEW AND CLIENT CHECKLIST

It is very important that Medicare Demand Letters be dealt with on a timely basis. CH (Centers for Medicare and Medicaid Services and its contractors) will turn over an unanswered letter or an incomplete response to a collection agency. Interest accrues from the date of the letter for each 30-day period that the debt is not resolved.

The first step in the recovery process begins when CMS sends a letter (the "recovery demand") to the entity responsible for resolving the debt. If a satisfactory response to Demand Letter is not received within 60 days of the original letter, CMS sends a second letter ("notice of intent to refer") which explains that the debt will be referred to the Department of Treasury for collection action at the end of 60 days if resolution is not complete. If you don't respond appropriately to the Intent to Refer letter, the debt will be turned over to Treasury and it will go into collection. The collection agencies have the power to garnish any payroll or wage-held funds, and it is very difficult to correct the debt at this point.

The law makes all entities responsible for payment under a group health plan "jointly and severally responsible" for resolving these debts. These entities include the employer, its sponsors or contributors to the plan, the insurer or TPA (third party administrator) and plan itself if it is self-funded (a separate legal entity). An employer may direct its insurer to resolve the debt. However, if the insurer does not respond, the employer remains responsible for either paying the debt or documenting why it is not responsible.

Effective January 1, 2009 for group health plans and July 1, 2009 for Workers' Compensation and Liability coverages, new Medicare Secondary Payer requirements went into effect. Employers and claim payers are now required to report certain information about claimants for whom Medicare may be the secondary payer. This mandated report must be submitted electronically to CMS on a quarterly basis by the Responsible Reporting Entities (RRE, further defined as self-insured entities and insurance carriers). Over time, better data may help to reduce claim situations in which Medicare mistakenly pays primary.

The attached flow-chart will illustrate the timeline for response at critical points in the Medicare Demand Letter process. Using the following process will help to minimize the financial impact of a Medicare Demand Letter on your organization:

1. Designate a person within the appropriate department (Finance, Payroll, HR, etc.) receive and date-stamp all Medicare Demand Letters. Make sure that you or mail know who this person is and how to identify these letters. Samples of the standard Medicare Demand Letter language are attached to this checklist for reference.
2. Notify your finance department that the Demand Letter has been received and the employer or health plan is potentially liable for payment and interest.

3. Determine which medical plans were in effect during the period of the claim:
 - a. If coverage for the Medicare beneficiary can be established, the claim payer (or the health plan) should be contacted immediately and supplied a copy of the Medicare Demand Letter. A sample of a letter to a SINGLE claim payer is attached to this checklist. (A copy of this letter should be sent to your Keenan Service Representative.)
 - b. If you can't determine which plan the Medicare beneficiary may have been covered by, send a copy of the Demand Letter to each of the medical carriers. A sample of a letter to MULTIPLE claim payers is attached to this checklist. (A copy of this letter should be sent to your Keenan Service Representative.)
 - c. If you want Keenan to be allowed to assist you with resolving this issue, you must send a letter to CMS giving Keenan authorization to be involved. A sample of a Letter of Authorization is attached to this checklist. (A copy of this letter should be sent to your Keenan Service Representative.)
4. Follow-up with the claim payer within 5 working days to make sure that the claim has been received and is being reviewed. If the responsible claim payer has already made full primary payment to the provider of services or the Medicare beneficiary prior to the date of the initial recovery demand letter, they should respond to CMS with all of the requested information. The responsible claim payer should include your organization in all correspondence.
5. It takes approximately 30 days for a claim payer to make determination, so the next follow-up should be at 30 days.
6. If the responsible claim payer determines that the claim is eligible, payment should be made as soon as possible. In order to resolve the claim, both the principal due and the applicable interest must be received by CMS. To determine the amount due, the responsible claim payer must contact the CMS contractor who issued the demand letter. The responsible claim payer should include your organization in all payment correspondence.
7. If the beneficiary is determined not to have been covered by any of the organization's health plans at the time of the claim, a response to the Medicare Demand Letter should be sent to CMS with the following documentation:
 - a. A copy of the original Medicare Demand Letter with the individual claim information, including all reported identification numbers
 - b. Identification of the individual employee through whom the beneficiary had coverage
 - c. Certification of the date of retirement or termination of the individual employee.
8. If eligibility or claim records cannot be produced for the Medicare beneficiary who is the subject of the demand letter, the claim must still be paid, along with all accrued interest. Failure to maintain the records necessary to prove that the organization is not responsible does not relieve the employer from responsibility for the debt.

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Page 2 of 2

May 21, 2009

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Page 1 of 2

May 21, 2009

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Legislation and Training – Medicare Demand Letter – Webinar

(Date)

CENTERS FOR MEDICARE AND
MEDICAID SERVICES
7500 Security Boulevard
Baltimore, MD 21244

RE: DEMAND LETTER: Dated (Month) XX, 20XX
BENEFICIARY: XXXXXXXXXXXX
ENTITY SENDING DEMAND: Dept. of Treasury, Financial
Management Services
FEDDEBT CASE ID: XXXXXXXXXXXX
AGENCY DEBT ID: XXXXXXXXXXXX

To Whom It May Concern:

(Plan Sponsor) authorizes the Centers for Medicare and Medicaid Services, its Medicare contractors, agents and employees, the Department of Treasury and its employees, contractors, agents and employees to disclose any and all information related to a debt identified in demand letter to *Keenan & Associates* (*Keenan HealthCare*), our Insurance Broker, as well as _____ until the debt is closed.

Keenan & Associates is authorized to assist us in resolving the identified debt on our behalf.

If you have any questions concerning this request, please feel free to contact me at (XXX) XXX-XXXX.

Sincerely,

(Authorized Signer)
(Title)

Enclosure: Copy of Demand Letter

Sample Only
Multiple Carrier Letter When Carrier Coverage Unknown

Mar 4, 2009

Ms. Hilda Plaza
Senior Account Manager
KAISER PERMANENTE
17284 Slover Avenue
Fontana, CA 92337

RE: DEMAND LETTER DATED: November 29, 2008
BENEFICIARY: John Smith
EMPLOYER: XYZ Unified School District
COLLECTION AMT: \$207.89
ENTITY SENDING DEMAND: Dept. of Treasury, Financial
Management Services
FEDDEBT CASE ID: 20009096606A
AGENCY DEBT ID: 563803829A

Dear Hilda,

We are writing to request your assistance in researching a Medicare Secondary Payer Reimbursement dispute in the amount of \$207.89 as referenced in the enclosed demand letter from the Department of the Treasury. The demand letter does not provide a name of beneficiary/beneficiaries, date of service or provider of service, making it very difficult for us to assist the client. In addition, when we contacted the Department of Treasury, we were given no additional information. As a result, we are seeking your assistance (as well as Anthem Blue Cross's assistance) in contacting the Department of Treasury and researching your records for possible liability. Understanding this process may take a while, we are asking you keep us copied/informed whenever there is correspondence and we will also follow-up regularly with you on any status or if we should receive any additional information.

Thank you, in advance, and if you should have any questions, please do not hesitate to contact me directly.

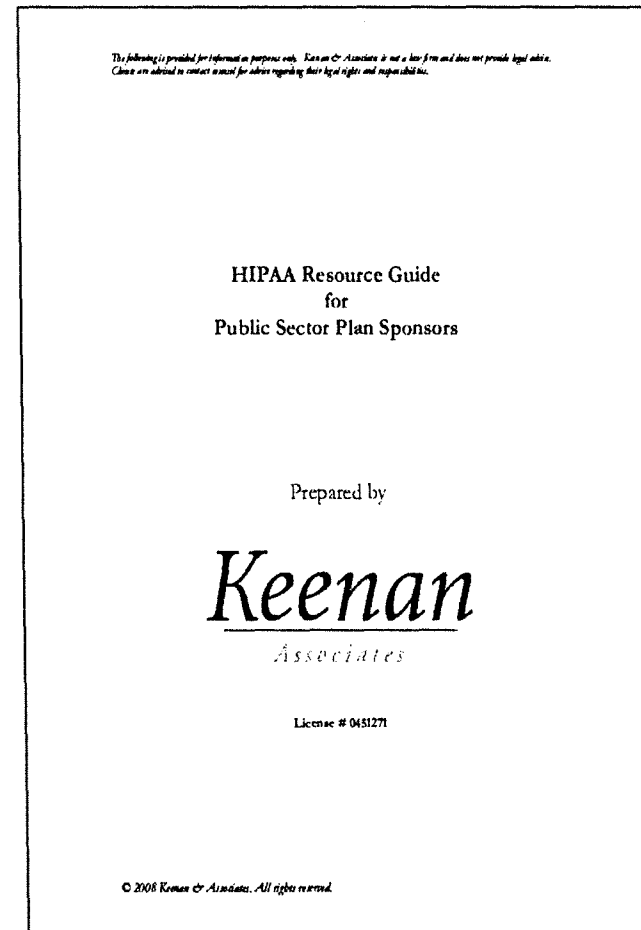
Sincerely,

Sue Smith
Risk Manager, XYZ School District

cc: Jane Doe, Keenan & Associates
Centers for Medicare and Medicaid Services
7500 Security Boulevard
Baltimore, MD 21244
U.S. Department of the Treasury
Debt Management Services

Legislation and Training- HIPAA

- BridgeFront HIPAA Compliance Solutions – Webinar and Free Initial Training for Privacy Officer
- HIPAA Resource Guide



Legislation and Training- COBRA and Annual Check Up List

COBRA

CONTINUATION COVERAGE ADMINISTRATION MANUAL ELECTRONIC VERSION

With Changes Effective July 1, 2007

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This information has been provided for informational purposes. Please understand we cannot give legal advice and we encourage you to consult your legal counsel for legal advice on these issues.

Compliance Letter for 2009

Especially this year, with so many new changes in employee benefits law, we want to remind you that it is important to check several federal compliance items that may apply to your group health and welfare plans. We are happy to assist you with this periodic checkup, as the new plan year approaches.

- ✓ **NEW Premium Assistance for COBRA**—On February 17, 2009, President Barack Obama signed into law the largest ever expansion of COBRA continuation coverage benefits. Effective immediately, individuals who have been involuntarily terminated between September 1, 2008 and December 31, 2009 will be eligible to receive COBRA continuation coverage at 35% of COBRA premium for a maximum of nine months. For details on this new law, please see the Keenan Briefing on the subject at http://www.keenan.com/news/brief/2009/0219_cobra.pdf

Because this law is effective immediately, there are several steps employers can take to be prepared for requests for premium assistance.

- Decide on a definition of "involuntary termination" for purposes of identifying assistance-eligible individuals" (AEIs).
- Identify names and addresses for those employees that have been involuntarily terminated since September 1, 2008.
- Decide whether to permit the optional plan changes allowed by the statute.
- Work with your payroll department to obtain the information necessary to comply with the law's reporting requirements.
- Develop a procedure for high-income AEIs to waive premium assistance.
- Find out which responsibilities will be taken on by your COBRA administrator.

For employers that do not contract with a third-party COBRA administrator, the following additional steps should be taken.

- Develop procedures to enable you to track the nine month period for premium assistance.
- Prepare payment coupons that reflect the subsidy.
- Modify your procedures on creditable coverage. The gap in coverage for those AEIs who didn't originally elect COBRA but elect it during the extended election period will not count toward the maximum 63 day gap for creditable coverage.
- Create procedures for keeping records on the amounts of subsidy paid, to be prepared both for offsetting payroll and reporting to the IRS.

Because AEIs can elect the premium subsidy immediately, employers may wonder whether to develop their own COBRA Election Notices reflecting the new law, or wait for model notices to be issued. Model notices should be issued by March 19th, and employers can wait until then to send out notices to AEIs. However, the

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Lunch & Learns

AGENDA

BUDGET CRISIS SOLUTIONS...

MARCH 4, 2008 | MARCH 6, 2008

10:30 AM - 11:00 AM	WELCOME & REGISTRATION
11:00 AM - 11:45 AM	ADDRESSING BUDGET CHALLENGES • Steve Gedestad Executive Vice President Keenan Financial Services
11:45 AM - 12:15 PM	BUFFET LUNCH
12:15 PM - 1:00 PM	403(b) COMPLIANCE • Steve Gedestad Executive Vice President Keenan Financial Services
1:00 PM	PROGRAM CONCLUDES



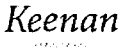


Agenda

May 8, 2008

COBRA, Open Enrollment, Stress Management

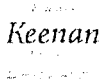
9:30 AM - 10:00 AM	Registration/Introductions
10:00 AM - 11:00 AM	COBRA Speaker: Julie Revoir, Senior Account Manager
11:15 AM - 12 Noon	How to Plan a Successful Open Enrollment Speaker: Jennifer Richter, Service Representative
12 PM - 12:30 PM	Lunch
12:30 PM - 2:00 PM	Stress Management: Handling "Lemons" at Work Speaker: Kathy Espinoza, Director of Ergonomics
2:20 PM	Program Concludes





Agenda

9:30 am	GREETING AND REGISTRATION
10:00 am - 11:00 am	SECTION 125 PRESENTER: JENNIFER RICHTER Keenan & Associates
11:00 am - 11:15 am	BREAK
11:15 am - 11:45 am	LET'S PLAY JEOPARDY!
11:45 am - 12:45 pm	LUNCH/BREAK
12:15 pm	SAME SEX MARRIAGE PRESENTER: JULIE REVOIR Keenan & Associates
1:00 pm	PROGRAM CONCLUDES



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Legislative Updates

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Eleven Bills Related to Health Insurance That Have Been Introduced in the Legislature

This year, the California legislature introduced 11 bills that would cover for state-regulated health insurance plans. Keenan & Associates, through the legislative session, providing *briefings* on these as we mandate bills introduced this year.

BILL NO.	AUTHOR	MEASUREMENT
AB 98	De La Torre	Requires health insurers to provide service plans are already required
AB 43	Emmerson	Mandates coverage for the use of for the diagnosis and treatment of disorders.
AB 214	Chelmon	Mandates coverage for durable medical equipment
AB 244	Ball	Significantly expands coverage of treatment to include treatment of well beyond current Federal or state law
AB 259	Slater	Requires a plan to allow an enrollee to receive services from a certified medical professional
AB 313	De Leon	Requires a health care service plan to provide coverage for lactation consultation
AB 1041	Solardo	Prohibits a health care service plan from requiring, as a condition for the treatment of pain to use an authorized coverage of the plan

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Page 11

Briefing

April 2009

Keenan

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Children's Health Insurance Program Expanded by New Law

On February 4, 2009, President Barack Obama signed into law the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA), which extends and expands the program formerly known as the State Children's Health Insurance Program, now called the Children's Health Insurance Program (CHIP). CHIP was created in 1997 to provide health coverage for children in families that earn too much to qualify for Medicaid but not too little to afford private insurance. CHIP has been the primary funding mechanism for California's Healthy Families Program.

CHIPRA expands the basic eligibility provisions of the CHIP program by increasing funding levels and the number of children eligible for coverage. CHIPRA also expands the program to include children who are not currently eligible for coverage for eligible children and families. CHIPRA imposes new obligations on private employers and group health plans, which will vary depending on the size of the employer.

New Special Enrollment Rights

Effective April 1, 2009, group health plans must permit employees and dependents who are eligible, but not enrolled for coverage, to enroll in two additional circumstances: (1) the employee or dependent's Medicaid or CHIP coverage is terminated as a result of loss of eligibility and the employee requests coverage under the plan within 60 days after the termination; or (2) in cases that have chosen to offer a premium assistance subsidy (discussed below), the employee or dependent becomes eligible for a premium assistance subsidy under Medicaid or CHIP, and the employee requests coverage under the plan within 60 days after eligibility is determined.

Premium Assistance Subsidy

CHIPRA allows states to elect to offer a premium assistance subsidy to eligible low-income children and their families (or qualified individuals) who are not eligible for Medicaid or CHIP, but who are eligible for high-deductible health plans. The subsidy may be provided as a direct payment to the employee or, if the employee elects to opt out of having paid the subsidy, the employer may withhold the total amount of the employee contribution and the state shall pay the subsidy directly to the employee as a reimbursement.

It remains to be seen whether California will choose to offer a premium assistance subsidy through Healthy Families. Several bills introduced in recent weeks refer to enacting CHIPRA on a state level. Right now, we are watching two bills introduced by Assembly Member Jones (AB 23, and AB X3 24) and one introduced by Senator Alquist (SB 3X 24). If legislation is enacted expanding Healthy Families to include premium assistance for qualified employer coverage, we will update you.

There will be several new obligations for employers relating to the premium assistance subsidy.

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"Michelle's Law" Passed at Both Federal and State Level

February 2009

Briefing

New group health insurance policies or plans set a "limiting age" for coverage of dependent children, after which they will no longer be covered as dependents. After the limiting age (often 19) a child may still be covered as a dependent under the policy if the child is (1) enrolled as a full-time student at a secondary or postsecondary educational institution, and (2) younger than a second limiting age, which varies from plan to plan but is typically between 23 and 25.

Background

In 2006, New Hampshire adopted the law "Michelle's Law." It was named after Michelle Monic, a full-time college student who was diagnosed with advanced colon cancer. Her doctors recommended the cut-back on her courses while the underwent treatment. But under her parent's health insurance plan, becoming a part-time student would mean losing her dependent status. Instead, she chose to remain a full-time student to ensure that she would retain her coverage as a dependent. The New Hampshire Michelle's Law generally provides that a student who has to take a medical leave from school will not lose coverage because he or she has taken the leave. Since 2006, New York, Maine, Vermont, Wisconsin and California have enacted similar legislation and additionally Michelle's Law has been adopted on the Federal level.

New Federal Law

President Bush signed the Federal Michelle's Law on October 9, 2008. The Federal Michelle's Law provides that a group health plan or insurer cannot terminate coverage for a dependent student who is on a medically necessary leave of absence from school. A leave of absence is permitted under the law if it begins when the dependent has a "serious illness or injury," the leave is "medically necessary" and it would otherwise cause the dependent to lose coverage under the plan. Michelle's Law requires that a group health plan or insurer would not terminate coverage for a dependent student who is on a medically necessary leave of absence from school on the first day of the school year if the student is on the leave for the entire year. The law also requires that a group health plan or insurer would not terminate coverage for a dependent student who is on a medically necessary leave of absence from school on the first day of the school year if the student is on the leave for the entire year. The law also requires that a group health plan or insurer would not terminate coverage for a dependent student who is on a medically necessary leave of absence from school on the first day of the school year if the student is on the leave for the entire year.

California's Michelle's Law—SB 1168

In 2008, the California Legislature passed its own version of Michelle's Law. Effective January 1, 2009, California health plans and insurers that offer coverage to student dependents over the age of 18 are required to continue to cover them during:

- any break in the school calendar;
- dependent child's medical leave of absence from school, if the nature of the dependent's injury, illness or condition is such that the student is incapable of attending classes; and
- a dependent child's medical leave of absence from school, if the dependent is on a leave of absence for 12 months or more and the coverage is scheduled to terminate under the terms of the policy, whichever comes first.

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Legislative Updates - Continue

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Briefing

Mental Health Parity Act Questions & Answers

December 2008

Since the passage of the Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008 (Parity Act), we have received a number of questions from clients as to how to put its provisions into effect. Below are samples of the most common questions we have received.

Effective Dates for Collectively Bargained Plans

Q: Our group health plan is maintained pursuant to a collective bargaining agreement (CBA). The agreement will expire on June 1, 2009. Our group health plan is effective/renewed on a calendar year basis. When will the new parity provisions have to be included in our plan?

A: The new Parity Act included a special rule for plans that cover union employees pursuant to one or more CBAs that were ratified before October 3, 2008. For those plans, the parity provisions are effective for plan years beginning on or after the later of:

- (1) the date on which the last of the CBAs relating to the plan terminates; or,
- (2) January 1, 2010.

This means that the earliest date on which a collectively bargained plan would have to comply is January 1, 2010. To figure out the effective date for your plan, you would take the following steps.

- (1) Look at the expiration dates of the CBAs relating to the plan.
- (2) If the last agreement to expire expires *before* January 1, 2010, then January 1, 2010 is the earliest that your plan would have to comply with the new law.
- (3) If the last agreement to expire expires *after* January 1, 2010, then the expiration date of the last plan is the earliest date that your plan would have to comply with the new law.
- (4) Next, look at the effective date of the plan. When does the plan year begin? The new parity provisions must be incorporated in the plan year beginning on or after the date determined in steps 2 and 3.

In this example, the last CBA expires June 1, 2009. This expires *before* January 1, 2010. Therefore, the earliest the plan would have to comply with the new law is January 1, 2010. Since the plan is effective/renews on a calendar year basis, the new parity provisions must be incorporated by January 1, 2010.

Q: Our group health plan is maintained pursuant to several CBAs. The last agreement will expire on June 1, 2010. Our group health plan is effective/renewed on a calendar year basis. When will the new Parity Act provisions have to be included in our plan?

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Briefing

2009 Benefit Limits for Health & Welfare Plans

November 2008

Every year, the U.S. Government sets new limits for various benefit programs to reflect inflation and changes in the law. Below are the limits announced for 2009. Employers should review their benefit plans to ensure they reflect these new limits.

RETIREMENT PLANS	2008	2009
Limits on Benefits and Contributions:		
o Defined benefit plan, basic limit	\$185,000	\$195,000
o Defined contribution plan, basic limit	\$46,000	\$49,000
o 401(k) and 403(b) plans, elective deferrals	\$15,500	\$16,500
o 457(b) plans, elective deferrals	\$15,500	\$16,500
o SIMPLE plans, elective deferrals	\$10,500	\$11,500
o Annual compensation limit	\$230,000	\$245,000
Catch-up contributions:		
o 401(k), 403(b) or governmental 457 plans	\$5,000	\$5,500
o SIMPLE plans	\$2,500	\$2,500
"Highly Compensated" definition	\$105,000	\$110,000
"Officer" for "Key Employee" definition	\$150,000	\$160,000

HEALTH SAVINGS ACCOUNTS	2008	2009
Contributions		
o Individual	\$2,900	\$3,000
o Family	\$5,800	\$5,950
Deductible		
o Self-Only	\$1,100	\$1,150
o Family	\$2,200	\$2,300
Out-of-Pocket		
o Self-Only	\$5,600	\$5,800
o Family	\$11,200	\$11,600
Post-55 Catch-Up Limit	\$900	\$1,000

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HITECH Act Expands HIPAA Responsibilities for Employers

November 2009

Health plans (whether self-funded or fully insured) are considered "Covered Entities" under HIPAA, and sponsoring employers must ensure their plans meet both all new and existing HIPAA requirements. As the breach notification requirements are likely to be the most significant of the new requirements for Keenan's benefits clients, a considerable portion of this *Briefing* is devoted to this item.

BREACH NOTIFICATION

Reportable Breach

Covered Entities must provide personal notification to any individual whose unsecured PHI is reasonably believed by the Covered Entity to have been inappropriately disclosed or accessed as a result of a security breach.

According to guidance issued by the Department of Health and Human Services (HHS) earlier this year, PHI is deemed to be "unsecured," and therefore subject to the breach notification requirements, if it has not been destroyed or encrypted according to the standards of the National Institutes of Standards and Technology (NIST). Conversely, any PHI that is encrypted in compliance with NIST standards is not considered unsecured and would not be subject to the breach notification requirements, even if it were the subject of a security breach.

HITECH defines "breach" as the "unauthorized acquisition, access, use, or disclosure of [PHI] which compromises the security or privacy of such information...." There is no requirement that the "breach" be the result of any intentional or negligent act. All that matters is that the recipient of the information was not authorized to access or receive it. While there is an exception for inadvertent disclosures, the standard for meeting the exception is fairly narrow.

An unauthorized disclosure will not be considered a "breach" if the disclosure was made to or from an employee of a Covered Entity (or Business Associate) to another employee of the same entity, as long as the

Kenneth A. Macomber is a law firm and no opinion, suggestion, or recommendation of the firm or its employees shall constitute legal advice. This filing is provided for general informational purposes only. Clients are advised to consult with their own attorney for a determination of the specific legal rights, responsibilities and liabilities with respect to the domicile of the estate or transferee of its application to their business affairs.

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For example, as part of his job an employee must email PHI. He inadvertently misspells the intended recipient's name and ... one who had no need for the information. As long as the sender does not further disclose the PHI, there has been no breach. If the PHI was inadvertently sent to someone who was not an employee of the company,

7 (60) days following the discovery of the breach. Notice must be sent to the affected individual's last known address. In the case of a class action, notice is required. Email notification is permitted in instances where there is no other means of communication. If the entity has out of date or no contact information, a form of substitute notice must be provided. Moreover, if the entity is in this category, then the entity must provide notice on its website. If either of these methods is used, the entity must also call for additional information.

- e. of both the breach and its discovery;
- f. SSN, medical information, etc.;
- g. by the individual to prevent further harm (e.g., cancelling bank services, etc.); and
- h. preparation to intervene to the breach, mitigate against losses.

if not be available at the time that the initial breach notification sent an initial notice letter with subsequent mailings as more

all security breaches and submit the log to FHS on an annual basis if 500 or more individuals are acquired or disclosed as the result of the breach. Additionally, for breaches involving five hundred or fewer individuals, the covered entity must report the breach to HHS if the breach involves a particular geographic area (e.g., county, city, etc.), the Covered Entity is the breach.

the notification requirements. They must, however, notify the reach involving PHI provided by a Covered Entity. Although that of the Covered Entity, as a practical matter, most Business work together to ensure that all appropriate information is will need to amend existing Business Associate Agreements to the new breach notification requirements.

of representation that of the form as an employee is what determines legal advice. Then, if they are not to comply with, they are an attorney for a jurisdiction of the form as the legal rights, determine the jurisdiction of the attorney as the form is determined. (11/11/11)

2 *Imaginary solutions: Lagrange's Proposition.*

As become effective this month, HHS has delayed enforcement for Covered Entities and their Business Associates an opportunity to develop procedures to ensure compliance.

he seriously could find themselves the subject of substantial fines from \$100 to \$25,000. HITECH has created a sliding scale (per violation) and \$25,000 (annual aggregate for all similar violations) and \$50,000 (annual aggregate for all similar violations) and \$1.5 million (annual aggregate for all similar violations) for the result of willful neglect. Furthermore, for the first time, hospitals, in addition to Covered Entities, are subject to these

now authorized to initiate civil lawsuits on behalf of state. suits may be brought to enjoin continued violation or to seek authorization, it is likely that we will see an increase in HIPAA- al government has always had the authority to conduct as that audits be conducted. Since Covered Entities are now ears, they should be reviewing internal procedures to ensure now and existing HIPAA standards.

in subject to the "minimum necessary" rule. This means that the amount of information needed to meet the purpose of the request to the greatest extent possible, permitted disclosures be "a set" as defined in the original HIPAA regulations and that typically contains nothing more specific than a zip code. In a limited data set if more specific information is needed, (or the requestor) to make the determination of how much more. HHS is expected to issue guidance on the minimum

For example, the sale of a business or medical practice, or not sell an individual's PHI without first obtaining approval is that it would theoretically prohibit an individual records provided for litigation. An exception would have been made and more regulations issued. In addition to limiting the restrictions on the ability of a Covered Entity or Business

or recommendation of the union or its employees shall constitute legal advice. Thus, saying in an affidavit with this *own attorney* for a determination of the specific legal rights of an individual, or in an affidavit for his business records.

3 *Innovative Solutions Endorse Principles*

one of the more significant changes ushered in by
severe and recent federal guidance and regulations to
responsibilities. The following resources will assist
A chance:

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line / cove / cro / dent / in / es / (b) / d / e / r / a / l / r / o / z / s / u / r / e / c / a / d / u / r / i / n / d

Le 24, 2007

used

October 30, 2009

[live/enforcementrule/enfile.pdf](#)

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...of the form of the application shall connect by legal effect. This being the
...with these provisions, as they are a determination of their legal rights,
...in the same manner as the other provisions.

⁴ *innovative Solutions Reformed Province*

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Keenar

Legislative Updates

Expert opinion is divided as to whether this legislation will pass in the last three and a half weeks of the year. We are carefully monitoring this legislation, and will advise you of all developments. In the meantime, see representative.

Keenan
Associates

Special Bulletin

The Department of Labor Issues Clarification on ARRA COBRA Subsidy

December 2009

The U.S. Department of Labor has just issued an important clarification regarding eligibility for the ARRA COBRA subsidy. The guidance is set forth below, and can also be found at the following link:

<http://www.dol.gov/ebsa/fqa/fqa-cobra-arrs.html>

- Q1:** If an employee is involuntarily terminated no later than December 31, 2009, but the qualified beneficiary is not eligible for COBRA until on or after January 1, 2010, is the qualified beneficiary eligible for ARRA premium assistance?
- A1:** No. Under ARRA, an assistance eligible individual is a qualified beneficiary as the result of an involuntary termination that occurred during the period from September 1, 2008, through December 31, 2009, is eligible for COBRA continuation coverage at any time during that period, and elects the COBRA continuation coverage. An individual who does not become eligible for COBRA until after December 31, 2009 does not meet the qualifications to be an assistance eligible individual and would therefore be ineligible for the ARRA premium assistance.
- Q2:** My plan has told me that ARRA expires or stops on December 31, 2009. If I am an assistance eligible individual who was involuntarily terminated no later than December 31, 2009 and became eligible for COBRA no later than December 31, 2009, can I still receive the full nine months of ARRA premium assistance?
- A2:** Yes. Assistance eligible individuals are entitled to receive the full nine months of premium assistance as long as they remain eligible. For example, if an assistance eligible individual started COBRA on November 1, 2009, they would be entitled to nine months of ARRA premium assistance from November 1, 2009 through July 31, 2010 as long as they remained eligible. Please note that this is the correct information based on the current law; however, there is pending legislation that could extend the ARRA premium assistance.

Under many plans, a person who is terminated mid-month will continue on the active plan until the last day of the month, making the first day of the next month the first day of COBRA eligibility. If this is how your plan operates, then persons who are terminated during the month of December will not be eligible for COBRA until January 1, 2010, and will therefore not be eligible for the COBRA subsidy.

Additionally, legislation has been introduced in Congress to extend and expand the COBRA subsidy. You can find a summary of the legislation introduced in the House of Representatives at:

http://www.keenan.com/news/brief/2009/091105_KA_ARRACOBRAExt_Briefing.pdf

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em or its employees shall not be deemed to be in the client's business.

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Keenan Associates

April 1, 2010

Employee Benefits, Workers' Compensation, Property & Casualty, Financial Services



Keenan Ready to Assist with New Medicare Reporting

Keenan has implemented the processes required to begin mandatory CMS claims reporting for workers' compensation and liability clients.

[Click to read more](#)



Eleven Bills Related to Health Insurance Introduced

Keenan is currently tracking 11 bills that were introduced recently in the California legislature that included state health insurance mandates.

[Click to read more](#)



Best Practices to Avoid Losses in Budget Crisis

California employers considering elimination of programs and reduction in work force may experience an increase in WC and liability claims.

[Click to read more](#)



Answers to Questions about ARRA COBRA Subsidy

Do you have questions about how to administer the new federal COBRA subsidy? Keenan has resources available to assist you.

[Click to read more](#)



Keenan Summit Addresses Health Care Challenges

"Navigating in an Uncertain Economy: Health Care, Risk Management and Public Policy in a New Administration" was this year's theme.

[Click to read more](#)

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Challenges and Strategic Planning: Insurance Committee

- Role of Insurance Committee and Keenan & Associates
- Purpose
- Goals
- Suggest Meet Monthly
 - Start in Winter on Regular Basis

Challenges and Strategic Planning

- State Budget
- Negotiations – Timing
- Benefit Program Cost Pressures
- Network Changes in San Diego
- Continued Employee Education

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Thank You!

We truly appreciate your business and look forward to working with you and your employees for many years.

We believe in forming a mutually successful partnership and welcome your constructive comments on how we may serve you better.

Establishing An Insurance Committee

Prepared By:

Keenan
Associates

Establishing An Insurance Committee

- A. Primary Purpose
- B. General Information
- C. Establishing a Mission Statement
- D. Sample Mission Statements
- E. Suggested Insurance Committee Schedule
 - Sample Agenda
- F. Examples of Education Items and Reports
 - Premium to Cost Loss Ratio Reports
 - Renewal Summary
 - Renewal Analysis
 - Medical Utilization Report
 - Rx Utilization

A. Primary Purpose Of The Insurance Committee

The Insurance Committee can serve the following purposes:

- A forum for all parties to gain a greater understanding of the benefit plans and have a voice in the decisions regarding the benefit programs offered to employees.
- Opportunities for a collaborative partnership in which the parties work together to establish goals that will meet the needs of all parties.
- Ongoing education on the employee benefits field, how their specific benefit plans work and which design changes and/or utilization management programs will help meet the goals established by the committee.
- An awareness and understanding of fringe benefit programs by providing an education on:
 - Costs and cost drivers
 - Options
 - New products/ideas
 - Trends
- A forum for an exchange of ideas
- Removal of some of the benefit issues from the bargaining table. In this non-confrontational environment, all parties are educated about the plan benefits, issues and concerns regarding the plans as well as any possible alternatives well in advance of the bargaining process.
- Develop new benefit ideas that can further enhance cost containment. Committee members bring creative ideas of their own which may help reduce benefit expense and waste.

B. General Information About Insurance Committees

TIMING

The timing of Insurance Committee meetings can vary by district. In general, meetings are held monthly from January through the end of the summer. Since district budgets are set by July 1 of each year, renewals and action plans must be delivered and deliberated upon well in advance of the new fiscal year.

IMPORTANCE

The formation and continuation of Insurance Committees is a win-win situation for management and the bargaining units. The Insurance Committee provides a forum to educate, exchange ideas, and help foster cooperation and collaboration between the bargaining units and management.

A BENEFIT CONSULTANTS ROLE

Educate - In order to facilitate effective communication between all committee members, it is necessary to get everyone on the "same page". Committee members must understand the common terms and definitions of fringe benefits. They need to be educated on the latest products and legislation affecting benefits. Education will be an ongoing process. The Benefit Consultant acts as an impartial facilitator and educator.

Communicate - Each Committee member brings his or her own ideas to the meetings. As the objective expert, it is the Benefit Consultants job to encourage participation from all members, so that their interests and concerns are identified.

Common Goals/Direction - Once each member's input has been heard, the Committee can then begin to focus on establishing goals, determine a plan of action and move in a common direction. This is a good time to establish the Insurance Committee's Mission Statement. Keep in mind that the goals of the Committee will change as time goes on, so be flexible and open to exploring new ideas.

FORMING THE COMMITTEE

The make-up of the Committee should allow for representation of all interested groups. If possible, limit the size of the Committee to a maximum of eight people.

It is important that Committee members share a common objective of trying to identify and develop solutions to address the benefit issues facing them. As mentioned earlier, each member will have his/her own ideas, which sometimes may be different than that of other Committee members. The goal is to encourage participation of members who will understand the purpose of the committee, will focus on the goals of the committee, and not attempt bargaining during the meetings, and whom their constituents respect.

CHAIRPERSON

Some Insurance Committees name a chairperson to lead the meetings. If a chairperson is not named, the Benefits Consultant can facilitate the meetings.

CONTINUITY OF MEMBERSHIP

The best of all worlds is to have informed, knowledgeable, trusted members who remain on the Insurance Committee for years. With such continuity, re-education of members is not necessary each year.

AGENDAS

It is important that an agenda be prepared for each meeting so that the Committee stays focused on its goals.

SUBJECTS COVERED

Subjects to be covered are at the discretion of the committee and will depend upon the needs and desires of the Committee members. Topics could include such issues as: benefit funding, plan design, member education, and communication issues. It is common to include informational items that help educate the committee members. Finally, financial information that compares different types of programs and cost control measures are also very common.

PARTICIPATION

Since members have other commitments in addition to their Insurance Committee duties, it is important to keep them focused to ensure the committee's time is used efficiently. In order to avoid rehashing the same information at the following meeting, it is suggested that members be given a specific task to complete prior to the next meeting. By involving the members in the process, the Committee as a whole can work more efficiently and will have more time to make decisions regarding their benefit needs.

C. *Establishing A Mission Statement*

Since the cost of providing employee benefits is the second largest item of a school district's budget, it is crucial that any contemplated changes be well thought out and understood by all parties. To make sure this occurs, it is helpful for the committee to work together in developing a mission statement that establishes a common philosophy for providing a health and welfare program.

The following is suggested criteria to assist a Benefits/Insurance Committee in this process:

- Are there any concerns or problems with the current employee benefits program?
 - Are the costs of employee benefit plans becoming difficult to manage?
 - How will future increases in premium costs be addressed?
 - Will the current benefit levels be able to be maintained if there are future rate increases?
 - Are there administrative and service issues troubling the District or employees?
- Does the existing program meet the financial and benefit needs of the District and its employees?
 - What are the financial constraints facing the parties?
 - Who pays what portion of the medical, dental and vision cost for employees and dependents? Can this arrangement continue?
 - How important is it to maintain plans that provide the current level of coverage?
- Does the current benefits program adequately protect employees and their families from severe financial hardship in the event of an employee's death or disability?
 - If not, can additional life and/or disability coverage be afforded?
 - Are employees aware that PERS and STRS provide a limited disability allowance ranging from 33 1/3%- 50% of final salary? Can employees afford to live on reduced income?
 - Do employees know that if they have less than 5 years of credited California service they are not eligible for a disability allowance under PERS or STRS?
 - Are employees who are covered under PERS and STRS adequately prepared to go 6-7 months without any source of income?
 - Would employees be willing to pay for voluntary life or disability coverage if made available by the District?
 - How important is vision coverage? Is it feasible to consider changing one benefit to help pay for another benefit such as medical or LTD insurance?
- How will increased employee benefit costs impact the District's budget? Salary increases? What are the agreed-upon priorities (i.e. salary increases, maintaining current level of benefits)?
 - Typically, less than 10% of covered employees actually receive the value of a 100% medical plan. With this in mind, are there coverage or plan design changes that may result in a more efficient use of available funds?

- How affordable are the current dental and vision benefits? Is there any interest in considering alternatives?
- How important is it to maintain a fee-for-service indemnity plan?
- Is offering an HMO adversely affecting the indemnity plan costs or options in the marketplace?
- Identify and rank the most important components of the current employee benefit plan(s)?
 - Plan design
 - Choice of health care provider(s)
 - Premiums
 - Out-of-pocket expenses

D. SAMPLE MISSION STATEMENTS FOR INSURANCE COMMITTEES

The mission of the ZZZ CCD Health & Welfare Benefits Committee is to assist the Board of Trustees in providing affordable, quality healthcare to all eligible employees and to foster and encourage preventative and wellness programs for all employees. The Benefits Committee will strive to identify ways to contain costs and to improve health and welfare care for eligible employees.

The Committee will recommend to the District any changes to Employee Groups benefits and/or plan providers.

It is the mission of the ZZZ Regional Occupational Program Health Benefits Committee to review existing and potential Employee Health Benefits Programs.

The crucial elements in a benefits program should continue to be:

- Affordable health care for all eligible employees and covered dependents with reasonable out-of-pocket costs.
- Freedom of choice for our benefit plan with good choice of providers in service area.
- Dental, vision and life insurance program, with possible improvements.

The committee will also explore other benefits (i.e.: LTD, early retirement medical).

It is the mission of the XYZ School District Benefits Committee to assist the District in providing affordable, quality healthcare to all employees. One of our goals is to investigate the feasibility of consolidating our many benefit programs into a common core program for all employee groups.

The Benefits Committee will work jointly to contain costs and recommend any changes in benefits or carriers to Employee Groups. In addition, we have a strong commitment to fostering and encouraging preventative and wellness programs for all employees.

It is the mission of the WWW School District Employee Benefits Committee to provide recommendations regarding affordable health care including dental, vision, and LTD, to all eligible employees and covered dependents.

XYZ

Unified School District

The XYZ Unified School District Insurance Committee

shall serve as a fact-finding group in an effort to solve the continuing problems of providing adequate health care to current and retired employees and their families in an era of strained budgets and rising health care costs.

SUGGESTED INSURANCE COMMITTEE SCHEDULE FOR OCTOBER 1 RENEWAL DATE

October 1 Plan Effective Dates

Phase 1 – November through January

Phase 2 – February through April

Phase 3 – May through June (may require additional meetings)

Phase 1 – Education Phase

- 1st Meeting (November)
 - Introduce new members and resources
 - Reestablish the purpose of committee
 - Set the meeting dates for year
 - Set goals for the year
 - Outline Agenda Format
 - Education items
- 2nd Meeting (December)
 - Recap prior year changes/accomplishments
 - Education item
- 3rd Meeting (January)
 - Review possible benefit options with cost projections
 - Education Item

Phase 2 – Marketing/Renewal Phase

- 4th Meeting (February)
 - Continue to review benefit options
 - Education Item
- 5th Meeting (March)
 - Review renewal trends
 - Set timeline for gathering bids
- 6th Meeting (April)
 - Review renewal proposal
 - Decide on requested options
 - Begin communication to constituents

Phase 3 – Decision Phase

- 7th Meeting (May)
 - Review Final Renewal
 - Present and discuss bid results
 - Outline timeline and methods for communicating committee recommendations
- 8th Meeting (May)
 - Decision on renewal/changes
 - Plan for communicating final decisions
 - Plan for open enrollment process

XYZ

*Unified School
District*

XYZ UNIFIED SCHOOL DISTRICT

Benefits Committee Meeting

April 29, 2007

3:00 P.M.

AGENDA

I.	<u>Review Notes from March 11, 2007 Meeting</u>
II.	<u>Review Current Mission Statement</u>
III.	<u>Experience Reports</u> • Medical • Dental • Vision
IV.	<u>Preliminary Renewals/Renewal Considerations</u>
V.	<u>Open Discussion</u>
VI.	<u>Next Meeting</u> • May 13, 2007

EXAMPLES OF EDUCATION ITEMS AND REPORTS

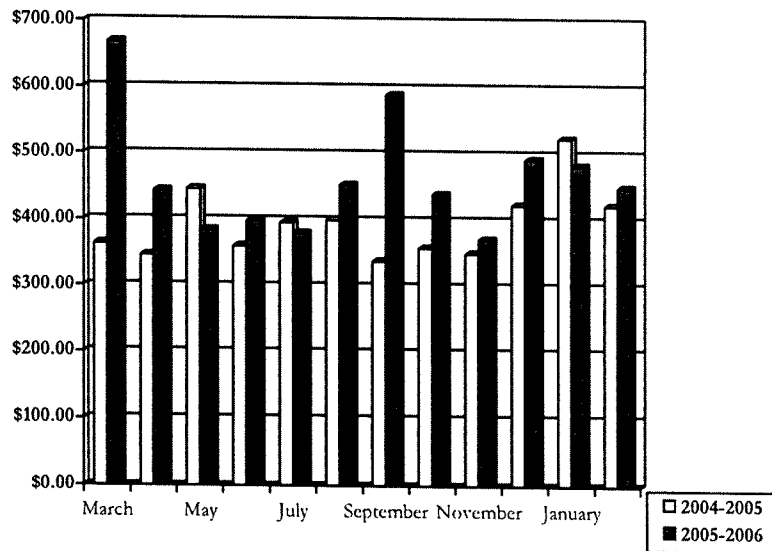
Premium to Cost Loss Ratio Reports

Medical Plan for XYZ School District Premium and Claims Comparison

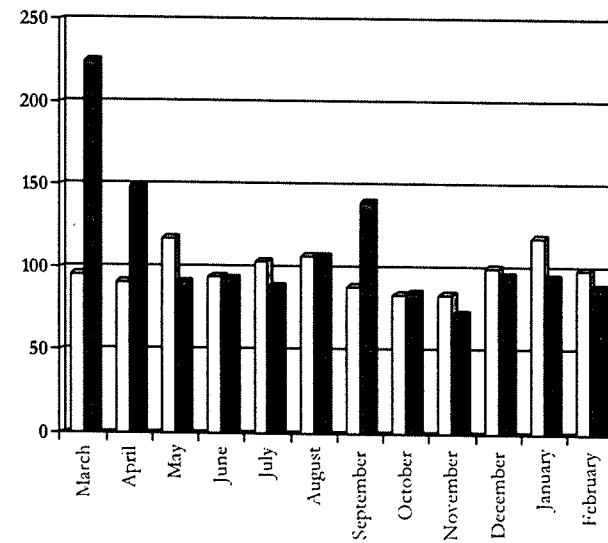
MONTH/ YEAR	# OF EMPS.	MEDICAL PAID PREMIUM	RX PAID PREMIUM	TOTAL PREMIUM	PAID CLAIMS	RX CLAIMS	TOTAL CLAIMS	PAID LOSS RATIO
NOVEMBER	561	234,922	44,780	279,701	101,811	37,835	139,646	49.93%
DECEMBER	499	208,865	39,812	248,677	145,030	34,680	179,709	72.27%
JANUARY 03	534	222,745	42,457	265,202	169,871	53,702	223,573	84.30%
FEBRUARY	484	203,825	38,849	242,675	66,813	39,226	106,039	43.70%
MARCH	503	210,828	40,186	251,013	139,191	38,570	177,760	70.82%
APRIL	495	207,459	39,544	247,003	150,993	36,607	187,600	75.95%
MAY	499	209,261	39,885	249,146	122,428	40,164	162,592	65.26%
JUNE	487	202,956	38,686	241,642	190,686	35,357	226,043	93.54%
JULY	497	237,995	47,765	285,761	205,065	36,007	241,072	84.36%
AUGUST	496	238,501	47,861	286,362	161,329	56,361	217,690	76.02%
SEPTEMBER	498	239,204	48,002	287,206	160,327	30,642	190,969	66.49%
OCTOBER	463	222,242	44,598	266,841	98,831	36,835	135,666	50.84%
NOV 05 - OCT 06	6,016	\$2,638,804	\$512,425	\$3,151,229	\$1,712,375	\$475,986	\$2,188,361	69.44%

XYZ UNIFIED SCHOOL DISTRICT BLUE CROSS POINT OF SERVICE

Claims Per Employee Per Month



Monthly Loss Ratio

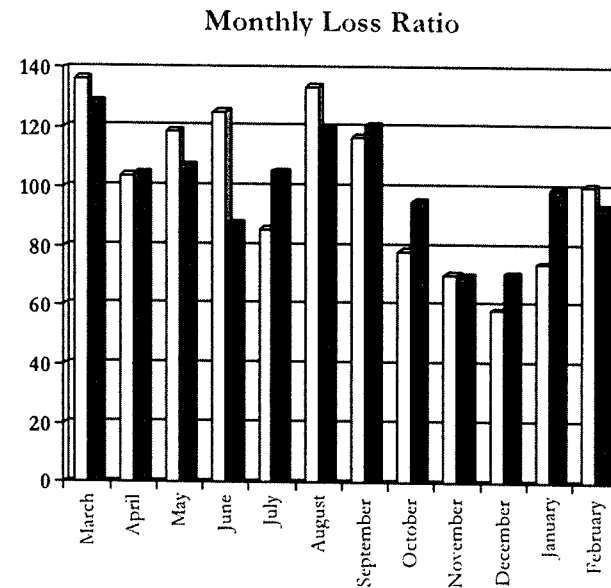
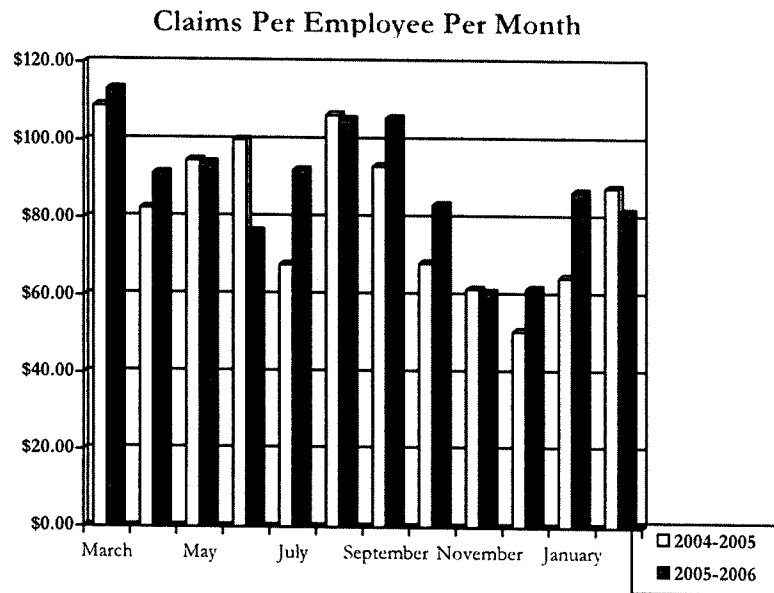


XYZ UNIFIED SCHOOL DISTRICT

Dental Loss Ratio Report

MONTH/ YEAR	TOTAL MEMBERS COVERED	MONTHLY PREMIUM	DENTAL CLAIMS PAID	CLAIMS LOSS RATIO	ADMIN/ ELIG./ K&A FEES	TOTAL COST	COST LOSS RATIO
November	61	\$5,809	\$1,643	28%	\$209	\$1,852	32%
December	61	\$5,809	\$1,558	27%	\$203	\$1,761	30%
January 06	61	\$5,809	\$3,745	64%	\$343	\$4,089	70%
February	61	\$5,809	\$2,810	48%	\$284	\$3,094	53%
March	61	\$5,809	\$4,027	69%	\$361	\$4,388	76%
April	61	\$5,809	\$2,888	50%	\$289	\$3,177	55%
May	61	\$5,809	\$2,888	50%	\$289	\$3,177	55%
June	62	\$5,904	\$1,838	31%	\$223	\$2,061	35%
July	62	\$6,050	\$4,601	76%	\$399	\$5,000	83%
August	60	\$5,855	\$4,344	74%	\$380	\$4,723	81%
September	60	\$5,855	\$3,954	68%	\$355	\$4,309	74%
October	60	\$5,855	\$2,650	45%	\$271	\$2,921	50%
Nov 05 - Oct 06	731	\$70,182	\$36,946	53%	\$3,606	\$40,552	58%

XYZ UNIFIED SCHOOL DISTRICT DELTA DENTAL

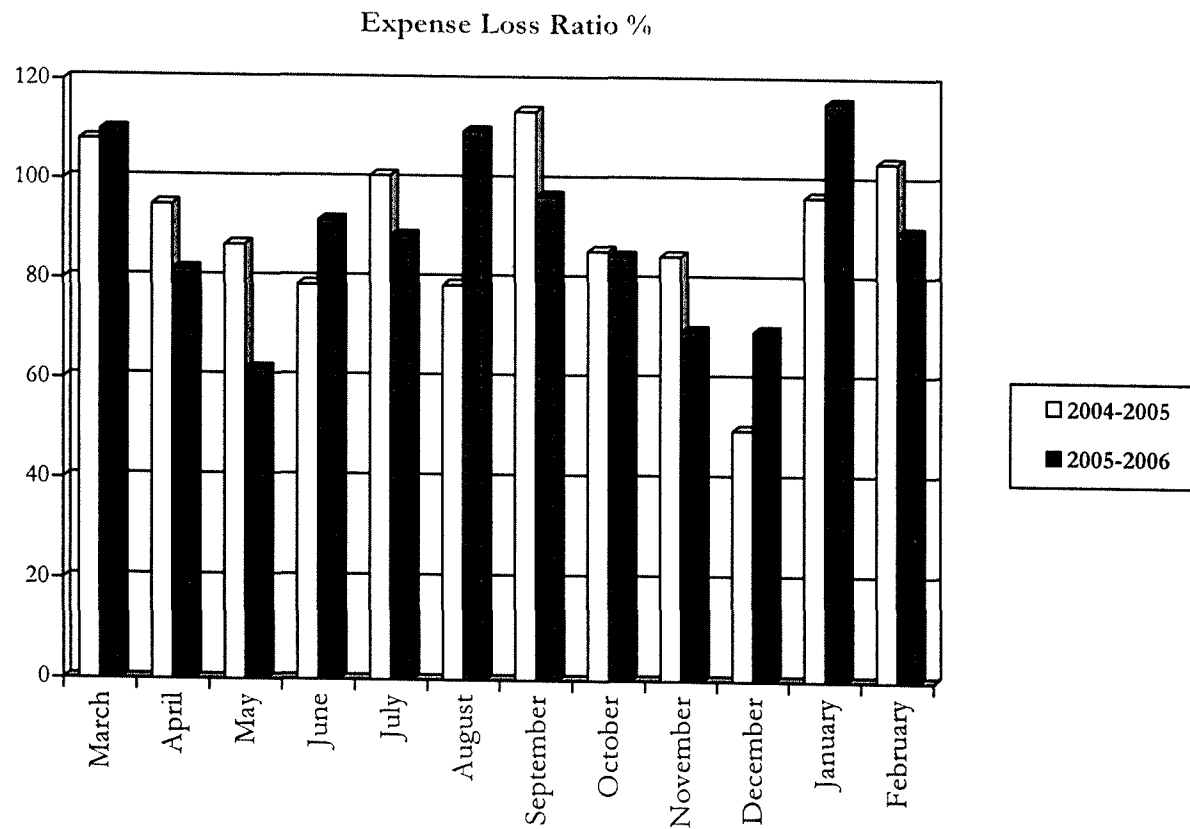


XYZ UNIFIED SCHOOL DISTRICT

Vision Loss Ratio Report

MONTH/ YEAR	TOTAL MEMBERS COVERED	MONTHLY PREMIUM	VISION CLAIMS PAID	CLAIMS LOSS RATIO	ADMIN/ ELIG./ K&A FEES	TOTAL COST	COST LOSS RATIO
November	256	\$3,858	\$1,805	47%	\$324	\$2,129	55%
December	263	\$3,963	\$3,665	92%	\$569	\$4,234	107%
January 06	265	\$3,994	\$5,069	127%	\$752	\$5,821	146%
February	266	\$4,009	\$4,076	102%	\$623	\$4,699	117%
March	266	\$4,009	\$3,594	90%	\$560	\$4,154	104%
April	266	\$4,009	\$2,823	70%	\$460	\$3,283	82%
May	264	\$3,978	\$3,476	87%	\$544	\$4,020	101%
June	266	\$4,009	\$2,906	72%	\$471	\$3,377	84%
July	266	\$4,312	\$3,308	77%	\$523	\$3,831	89%
August	261	\$4,231	\$4,482	106%	\$674	\$5,156	122%
September	264	\$4,279	\$4,949	116%	\$736	\$5,685	133%
October	267	\$4,328	\$2,464	57%	\$414	\$2,878	66%
Nov 05 - Oct 06	3,170	\$48,978	\$42,616	87%	\$6,650	\$49,265	101%

XYZ UNIFIED SCHOOL DISTRICT MES VISION PLAN



XYZ UNIFIED SCHOOL DISTRICT
XYZ MEDICAL PLAN
RENEWAL CONSIDERATIONS
APRIL 29, 2007

	ANNUAL PREMIUM	ANNUAL PREMIUM REDUCED BY
EFFECTIVE OCTOBER 1, 2007		
REQUIRED ANNUAL PREMIUM	\$7,719,712	

<u>OPTIONS FOR CONSIDERATION</u>		<u>ESTIMATED SAVINGS TO RENEWAL</u>
Option #1 Increase OV Co-pay from \$10 to \$15	\$7,603,916	-1.50% (\$115,796)
Option #2 Increase OV Co-pay from \$10 to \$20	\$7,518,999	-2.60% (\$200,713)
Option #3 Change RX from \$5/\$10 to \$10/\$15	\$7,511,280	-2.70% (\$208,432.22)
Option #4 Increase ER Co-pay from \$25 to \$50	\$7,696,553	-0.30% (\$23,159.14)
Option #5 Increase ER Co-pay from \$25 to \$100	\$7,766,030	-0.60% (\$46,318.27)
Option #6 PPO Deductible \$250/\$500 - \$500/\$1000	\$7,503,560	-2.80% (\$216,151.94)
Option #7 PPO Deductible \$250/\$500 - \$1000/\$2000	\$7,302,848	-5.40% (\$416,864.45)
Option #8 Increase PPO Coinsurance from 20% - 30%	\$7,526,719	-2.50% (\$192,992.80)

XYZ UNIFIED SCHOOL DISTRICT
Dental Renewal Calculation #2
Effective October 1, 2007 through September 30, 2008

Paid Claims (4/1/06 - 3/31/07)	\$	1,673,057
Claims incurred prior to 4/1/06, but paid during experience period (from lag reports)	-	169,011
Estimated claims incurred prior to 2/1/07, but not yet paid (estimated from lag reports)	+	187,405
Plan Change Adjustment	+	0
Incurred Claims (4/1/06 - 3/31/07)	\$	1,691,451
Covered Employees	÷	19,316
Incurred Claims/EE/Month (4/1/06 - 3/31/07)	\$	87.57
Trend Factor (18 Months @ 4.50% Annual)	x	1.0683
Expected Incurred Claims (10/1/07 - 9/30/08)	\$	93.55
Coalition Administration Fee @ 6.39% (Includes decrease of 0.01%)	+	5.98
Coalition Access Fee	+	0.65
Coalition Eligibility Fee (Includes increase of \$0.03)	+	0.48
Calculated Funding Level Without Margin (\$120.91 Tenthly)	\$	100.66
Average Funding Level (\$113.28 Tenthly)	\$	94.40
Calculated Funding Action without Margin	+	6.63%
Recommended Margin (5% of Expected Incurred Claims)	+	4.68
Recommended Funding Level With Margin (\$126.53 Tenthly)	\$	105.34
Recommended Funding Action With Margin	+	11.59%

XYZ UNIFIED SCHOOL DISTRICT

Vision Renewal Calculation #2

Effective October 1, 2007 through September 30, 2008

Paid Claims (4/1/06 - 3/31/07)	\$	180,913
Claims incurred prior to 4/1/06, but paid during experience period (from lag reports)	-	19,255
Estimated claims incurred prior to 4/1/07, but not yet paid (estimated from lag reports)	+	21,844
Plan Change Adjustment	+	0
Incurred Claims (4/1/06 - 3/31/07)	\$	183,502
Covered Employees	÷	20,143
Incurred Claims/EE/Month (4/1/06 - 3/31/07)	\$	9.11
Trend Factor (18 Months @ 3.50% Annual)	x	1.0530
Expected Incurred Claims (10/1/07 - 9/30/08)	\$	9.59
Administration Monthly (\$1.20 Tenthly)	+	1.00
Calculated Funding Level Without Margin (\$12.71 Tenthly)	\$	10.59
Average Funding Level (\$13.93 Tenthly)	\$	11.61
Calculated Funding Action without Margin		-8.79%
Recommended Margin [5% of Expected Incurred Claims] (\$.58 Tenthly)	+	0.48
Recommended Funding Level With Margin (\$13.28 Tenthly)	\$	11.07
Recommended Funding Action With Margin		-4.65%

COMPENSATION REPORT

DEL MAR UNION SCHOOL DISTRICT
("Client")

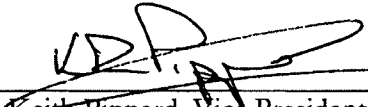
For Coverage Period of
January 1, 2009 to December 31, 2009

The following table reports the compensation that Keenan & Associates estimates that it will be entitled to receive in connection with the listed services for the Coverage Period. Since final payment amounts are occasionally delayed and carriers frequently modify their compensation programs, this Report presents estimated compensation amounts as of the date noted below.

Services	Service Provider	Direct Compensation Arrangement	Estimated Direct Compensation	Other Compensation ^{1, 2}
BenefitBridge	Keenan	None	0	Yes ³
Medical Brokerage/Consulting	Blue Cross	2.5% of premium	49,372	Yes ⁴
Medical Brokerage/Consulting	Kaiser	2% of premium	17,709	Possibly ⁵
Voluntary Disability Brokerage/Consulting	AFA	5% of premium	176	No
Voluntary Universal Life Brokerage/Consulting	Trustmark	5% of premium	1,364	Possibly ⁶

Report Date: January 14, 2010

Prepared by:


Keith Pippard, Vice President

-
- ¹ Consistent with insurance industry practices, insurance providers frequently offer additional compensation based on factors that are not specific to a particular client or placement of coverage. These arrangements are typically referred to as supplemental or indirect compensation, overrides or contingencies (collectively, "Other Compensation"). In addition to these non-exclusive arrangements Keenan may from time to time enter into exclusive provider arrangements for Other Compensation based upon: (i) technology investment and services provided by Keenan, (ii) assistance with developing, marketing and/or distributing products offered by insurance carriers and product vendors, (iii) specialized expertise in niche markets that may assist insurers to properly assess market risks and to develop products, (iv) efficiencies that may be achieved through the collective administration of larger groups of business, and (v) aggregate volume, persistency or new business development. Keenan believes and seeks written assurances from the insurance providers that any such Other Compensation does not adversely impact the pricing and coverage terms that Keenan is able to obtain for its clients.
 - ² Insurance providers occasionally offer additional compensation in the form of trips or other in-kind payments, typically as 'prizes' for the attainment of specified objectives. Keenan is unable to predict which providers will create such programs and whether Keenan's performance might entitle it to receive such additional compensation and has not included such programs in these Other Compensation disclosures.
 - ³ Participating carriers generally pay Keenan a fee of \$1.13 per member per month for the BenefitBridge system and services provided by Keenan.
 - ⁴ **Blue Cross** – Under an agreement with Blue Cross, Keenan receives Other Compensation of \$14.53 per covered employee per year based on average enrollment.
 - ⁵ **Kaiser** - Under an agreement with Kaiser effective February 1, 2008, Keenan may receive an annual payment of up to \$11.85 per covered member based on total enrolled members at January 31, 2009. Under an agreement with Kaiser that is effective from February 1, 2009 to January 31, 2010, Keenan may receive compensation for renewals ranging from \$0 to \$4.84 per member and for new placements \$0 to \$70.00 per member. This compensation, if any, is subject to numerous conditions and caps.
 - ⁶ **Trustmark** – This carrier offers supplemental compensation programs primarily keyed to new business. Keenan does not qualify for any additional compensation based on policy renewals.

March 10, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.3: Update – Top General Fund Vendors for the 2009 Calendar Year

Attached please find the list of vendors used by the Del Mar Union School District who were paid more than \$50,000 in the 2009 calendar year. Bids, contracts and vendors are managed by the district's Business Coordinator, Paulette Anderson. Mrs. Anderson is currently the President of the North County Purchasing Consortium and has a total of twelve years of purchasing experience for school districts.

SDG&E is the top vendor for the district. The Business Office will be meeting with the district's SDG&E account representative on Monday March 8, 2010. Parents from the Strategic Plan Financial Task Force have been invited to attend the meeting. The Assistant Superintendent of Business Services will be able to report on the meeting during this agenda item.

Attached also find documents from the San Diego County Office of Education and the California Department of Education regarding the current year bid limit threshold requirement. The Board of Trustees adopted the 2010 adjusted bid limit at the January 27, 2010 Regular Board Meeting.

FISCAL IMPACT: Cost – Generation of this list was performed by district staff at no additional cost.
Program or Department – General Fund
Is this a Restricted Program? Both Restricted and Unrestricted
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.

Regular Board Meeting of March 10, 2010
10.3

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	CALNET2, State of California Master Agreement
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	Government Negotiated Contract
14	Arey Jones Educational	81,935.23	Computers	no	County of Los Angeles Contract
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	District Negotiated Contract
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	NCSSE 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



SAN DIEGO COUNTY OFFICE OF EDUCATION

112

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

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

Bulletin

Topic: Annual Adjustment to Bid Threshold

Date: December 18, 2009 09-10

To: Chief Administrative Officers
Chief Business Officials
Purchasing Officers

From: Linda Visnick
Executive Director
District Financial Services

Attached is a memorandum from the California Department of Education regarding the annual adjustment of the competitive bid limit for school districts and community college districts authorized by Public Contract Code section 20111(a) and 20651(d), respectively.

School districts and community colleges may use the adjusted amount of **\$78,500** effective January 1, 2010 for the lease or purchase of equipment, materials, supplies, or services which do not constitute a "public project." The bid limit for public projects and construction services is not adjustable. Public projects must be bid if the total expenditure (labor and materials) is \$15,000 and above under Public Contract Code sections 20111(b) and 20651(b).

A bid limit chart is attached for your reference. If you have any questions about this information, please contact Sandie Thompson-Nobile, Business Advisory Services Specialist, at (858) 292-3602.

Attachments

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Jerry R. Rindone John Wirt

SERVICE AND LEADERSHIP

California Department of Education (<http://www.cde.ca.gov/fq/ac/co/bidthreshold122009.asp>)

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CALIFORNIA
DEPARTMENT OF
EDUCATION

JACK O'CONNELL

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 1, 2009

Dear County and District Superintendents, Chief Business Officials, and Charter School Administrators:

**ANNUAL ADJUSTMENT TO BID THRESHOLD FOR CONTRACTS
AWARDED BY SCHOOL DISTRICTS**

Public Contract Code Section 20111(a) (Outside Source) requires school district governing boards to competitively bid and award any contracts involving an expenditure of more than \$50,000, adjusted for inflation, to the lowest responsible bidder. Contracts subject to competitive bidding include:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
2. Services that are not construction services.
3. Repairs, including maintenance as defined in Section 20115, that are not public projects as defined in Section 22002(c).

The State Superintendent of Public Instruction (SSPI) is required to annually adjust the \$50,000 amount specified in Section 20111(a) to reflect the percentage change in the annual average value of the Implicit Price Deflator (IPD) for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, for the 12-month period ending in the prior fiscal year. The inflation amount is rounded to the nearest one hundred dollars (\$100).

Pursuant to the above calculation, and effective January 1, 2010, the SSPI has determined that the inflation adjusted bid threshold will increase by \$1,800, from \$76,700 to \$78,500. Shown below are the inflation adjusted bid thresholds for the current and two prior years.

Calendar Year	Bid Threshold	Percentage Change in Implicit Price Deflator
2008	\$72,400	4.94%
2009	\$76,700	5.89%
2010	\$78,500	2.31%

Also note that public projects as defined in *Public Contract Code* Section 22002(c), such as construction or reconstruction of publicly owned facilities, have a lower bid threshold of \$15,000 that is not adjusted for inflation. For more information on bidding requirements for all projects, refer to *Public Contract Code* sections 20110 to 20118.4.

Please note that this letter (with links to the *Public Contract Code* sections cited above) is posted on the Office of Financial Accountability and Information Services Web page at <http://www.cde.ca.gov/fq/ac/co/>.

If you have questions regarding this subject, please contact the Office of Financial Accountability and Information Services at 916-322-1770 or by e-mail at sacsinfo@cde.ca.gov.

Sincerely,

Scott Hannan, Director
School Fiscal Services Division

SH:ajm

Last Reviewed: Tuesday, December 15, 2009

BID LIMITS
(Senate Bill 429 - Chapter 897, Statutes of 1995)

Component (Definition)	Bid Limits As of 1/1/10
EQUIPMENT, MATERIALS, SUPPLIES <u>20111(a)(1); 20651(a)(1)</u> Exceptions: Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks or periodicals. (PCC 20118.3) Perishable foodstuffs and seasonal commodities. (PCC 20660; Ed Code 38083) Surplus federal property. (Ed. Code 17602) Energy service and conservation contracts (Govt. Code 4217.12, 15814.10 et seq.) Purchase through other public agency (Ed. Code 17595; PCC 20118, 20652, 20653) Emergency repair contracts. (PCC 20113, 20654)	\$78,500
NON-CONSTRUCTION SERVICES <u>20111(a)(2); 20651(a)(2)</u> Exception: Special services and advice under Government Code section 53060. Includes: financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained and experienced and competent to perform the special services required.	\$78,500
MAINTENANCE <u>20111(a)(3), 20651(a)(3), 20656</u> Routine, recurring and usual work for the preservation or protection of any publicly owned, publicly operated facility for its intended purpose. Includes minor and routine repairs, landscape, and minor repainting.	\$78,500
PUBLIC PROJECT WORK <u>20111(b), 20651(b)</u> Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and any repair work involving publicly owned, leased, or operated facilities.	\$15,000 Labor & Materials
FORCE ACCOUNT OR DAY LABOR <u>20114(a), 20655(a)</u> Work performed by the agency's day labor on any type of public project or maintenance work. Day labor includes the use of maintenance personnel employed on a permanent or temporary basis.	<35,000 ADA; <15,000 FTE's** No dollar threshold 350 work hours
All references are to Public Contract Code (PCC), except where noted **FTE's apply to community colleges	>35,000 ADA; >15,000 FTE's \$21,000 materials OR 750 work hours
TIME LIMITS ON CONTINUING CONTRACTS: (Education Code section 17596) Work, services, apparatus or equipment: 5 years Materials or supplies: 3 years	

March 10, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.4: Updated Budget Reduction Items

Attached please find the updated list of budget reduction items either being explored or have been explored. A new category has been added to the previous five:

- Potential budgetary savings not subject to the collective bargaining process.
- Potential budgetary savings subject to the collective bargaining process.
- Areas that were investigated that did not result in budgetary savings.
- Areas that were investigated which the district was unable to implement due to compliance issues.
- Budget savings implemented indicating if they were a one-time or ongoing savings.
- **Areas investigated that will not be implemented after careful review by the staff, Board of Trustees, and community.**

All updates to the list are in **bold** lettering.

FISCAL IMPACT: **Cost** – Please see detail
 Program or Department – All
 Is this a Restricted Program? Both Restricted and Unrestricted
 Was this expenditure anticipated in the adopted budget? Please see detail
 Will this Program or Department be over budget after this expenditure? Please see detail

RECOMMENDED: For information only.

Savings Being Explored Not Subject To Collective Bargaining

Description	Potential Savings	Impact on District Programs
Eliminate cell phones for District Office Administrators.	\$2,500 annually.	Administrators will be unable to respond to emergencies or maintain contact with district while outside the office. Will also delay response to e-mails.
Reduce Board of Trustees travel and conference budget.	2009-2010 travel and conference budget for the Board of Trustees is \$5,625	Further reductions will limit professional development for Board of Trustees and access to current developments.
Reduce work year and salary by 1 day for Classified employees.	Unable to calculate due to variations of FTE's and calendar days, i.e. 180, 210, 246	Impact would have to be determined for each group i.e. Aides, School Site Support, Maintenance, District Office.
Roll all salary schedules back by 1% for Classified employees while maintaining same work year.	\$30,638 for year implemented.	Reduced earnings for employees. It would have to be determined whether it was one-time or ongoing.
Freeze Step and Column for Classified employees.	\$62,196 in 2010-2011	Step and Column earnings must be made whole once funding resumes.
Reduce work year by 1 day for Classified Management.	Reduce salary expenses by .40% or \$625	Business and Maintenance responsibilities would go unattended.
Roll all salary schedules back by 1% for Classified Management while maintaining same work year.	\$1,537 for year implemented.	Reduced earnings for employees. It would have to be determined whether it was one-time or ongoing.
Freeze Step and Column for Classified Management.	\$7,280 for year implemented.	Step and Column earnings must be made whole once funding resumes.

Savings Being Explored Not Subject To Collective Bargaining

Description	Potential Savings	Impact on District Programs
Reduce work year by 1 day for Certificated Management.	\$6,863 for year implemented.	Instruction related responsibilities would go unattended.
Roll all salary schedules back by 1% for Certificated Management while maintaining same work year.	\$14,112 for year implemented.	Reduced earnings for employees. It would have to be determined whether it was one-time or ongoing.
Freeze Step and Column for Certificated Management.	No savings. All Certificated Management have reached Step 5	None
Reduce Administrative support at school sites.	Unable to quantify at this time.	New proposals expected in Spring 2010.
Reduce Gardening staff.	The district currently staffs one Gardener.	Gardening has been outsourced during the past few years, continue with outsourcing.
Reduce Night Custodian staff by having classrooms cleaned less frequently.	\$47,000 salary and benefits for one Night Custodian position eliminated.	Night crew is short two employees, making it challenging to complete tasks and cover for absences. Please see Custodial staffing formula.
Change landscaping to require less maintenance.	Initial investment for modified landscaping would be offset by reduced maintenance.	Staff is currently replacing existing plants with low maintenance and water wise plants.

Savings Being Explored Not Subject To Collective Bargaining

Description	Potential Savings	Impact on District Programs
Reduce copying costs.	Costs associated with copying are paper, machines and maintenance expenses.	District will be monitoring copies made in the 09-10 school year. Grade level passcodes have been established at each site.
Eliminate Certificated staff noon-duty stripend.	\$31,000	Duties would be absorbed by Principal and/or Office Staff.
Eliminate \$82. Teacher stripend for supplies from lottery funds.	\$19,000	Less district resources available for supplies to Teachers. Funds could be diverted to instructional program.
Close District Office during Spring, Winter and Thanksgiving break	Cost of utilities to open District Office at \$38 per day and \$150 per day sub pay for Front Desk	Most district office employees take vacation days during school breaks. Essential staff required for financial reports
Close District Office for the 5 Friday's of the Summer	Cost of utilities to open District Office at \$38 per day and \$150 per day sub pay for Front Desk	It is necessary to have essential District Office staff to work the entire Summer to ensure the prior year books are closed and all hiring is completed
Use portion of proceeds from the sale of Shores property to build Ocean Air daycare facility and transfer Enterprise Funds to the General Fund	Between \$0.00 and \$1.7 Million	Reduced amount of capital outlay funds available for future facility projects. Meets all Ed Code requirements
Reduce Utility Expenses by implementing Solar or alter cost saving strategies	District paid \$600,000 to SDG&E in 2009 calendar year	The Business Department, Maintenance & Operations along with the Strategic Plan Financial Task Force are working collaboratively to weigh all pros and cons

Savings Being Explored Subject to Collective Bargaining

Description	Potential Savings	Impact on District Programs
Reduce work year by 1 day for Certificated staff	Reduce salary expenses by .5% \$92,575	Must be negotiated in the collective bargaining process
Roll all salary schedules back by 1% for Certificated staff while maintaining same work year.	Reduce salary expenses by 1% \$185,150	Must be negotiated in the collective bargaining process
Freeze Step and Column for Certificated staff	Temporarily reduces salary expenses by 2.03%. Must be made whole as soon as possible. \$377,700	Must be negotiated in the collective bargaining process
Eliminate Retiree Benefits	Please see GASB 45 Actuarial Study	Must be negotiated in collective bargaining process for future employees
Decline K-3 Class Size Reduction Funding and increase classes to 27:1	Potential savings to Unrestricted General Fund of \$200,000 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Decline K-3 Class Size Reduction Funding and increase classes to 30:1	Potential savings to Unrestricted General Fund of \$875,000 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Accept K-3 Class Size Reduction Funding and Increase K-3 class size to 21:1 with penalty	Potential savings to Unrestricted General Fund of \$485,014. Class size raised in all grades 1 Student in 09-10 saved \$188,000	Must be negotiated in the collective bargaining process. Program flexibility expires 11-12 school year
Accept K-3 Class Size Reduction Funding and Increase K-3 class size to 22:1 with penalty	Potential savings to Unrestricted General Fund of \$726,042 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process. Program flexibility expires 11-12 school year

Savings Being Explored Subject to Collective Bargaining

Description	Potential Savings	Impact on District Programs
Accept K-3 Class Size Reduction Funding and Increase K-3 class size to 23:1 with penalty	Potential savings to Unrestricted General Fund of \$892,699 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process. Program flexibility expires 11-12 school year
Accept K-3 Class Size Reduction Funding and Increase K-3 class size to 24:1 with penalty	Potential savings to Unrestricted General Fund of \$1,109,829 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process. Program flexibility expires 11-12 school year
Accept K-3 Class Size Reduction Funding and Increase K-3 class size to 25:1 with penalty	Potential savings to Unrestricted General Fund of \$1,226,608 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process. Program flexibility expires 11-12 school year
Increase 4-6 class size to 28:1	Potential savings to Unrestricted General Fund of \$417,286. Class size raised in all grades 1 Student in 09-10 saved \$188,000 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Increase 4-6 class size to 29:1	Potential savings to Unrestricted General Fund of \$621,793 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process.
Increase 4-6 class size to 30:1	Potential savings to Unrestricted General Fund of \$812,667 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Increase 4-6 class size to 31:1	Potential savings to Unrestricted General Fund of \$991,226 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Increase 4-6 class size to 32:1	Potential savings to Unrestricted General Fund of \$1,158,625 maximum possible. Actual savings may be less.	Must be negotiated in the collective bargaining process
Further reduce Specialist Teachers	In 09-10 district funded \$1.5 million of Specialist Teachers	Students will have less time with Specialist Teachers

Savings That Were Explored And Did Not Result In Savings

Description	Potential Savings	Impact on District Programs
Investigate alternative Worker's Compensation. District currently spends \$288,280 annually for all employees	SDJPA rates were reduced from 08-09 to 09-10. Potential savings from second vendor does not warrant change at this time	Continue with SDJPA for the 09-10 school year. Re-investigate carriers again next Spring
Investigate alternative Property and Liability Carriers. District currently spends \$135,000 annually to insure all sites and programs	SDJPA rates were reduced from 08-09 to 09-10. Potential savings from second vendor does not warrant change at this time	Continue with SDJPA for the 09-10 school year. Re-investigate carriers again next Spring
Reduce outside consultant expenses for the strategic planning process	The 2009-10 Budget is \$0.00	No savings to be made in 2010-11
Decrease cost of utilities	T.A.C. performed a review of utility costs and rates and found no areas of improvement	Continue with current energy monitoring practices.
Eliminate the Child Care Program	Current Board Policy requires the Child Care Program to be self supporting and not require any help from the General Fund	Continue with current program
Early Retirement Incentive Program	No cost savings available in 08-09, 09-10 or 10-11	The District will re-evaluate offering an Early Retirement Incentive Program for the 09-10 school year
Reduce District Administration	The Education Code states the district is allowed 22.62 Administrators. Currently the district has 13 including Principals with 1 vacancies (14 total)	Limited leadership for Instructional programs
Accept Title I funds	Increase in expenditures	Compliance requirements associated with accepting Title I funds would exceed apportionment
Do not approve transfers of students from other districts	No cost savings since current policy allows for students to transfer in if space is available	Continue with current policy

Savings That Were Explored and Resulted In Compliance Issues

Description	Potential Savings	Impact on District Programs
Stagger start times for transported students.	Currently the district transports students per their Individual Education Plan (IEP).	Students with Individual Education Plans (IEP) need to attend school at the same hours as their non-disabled peers to ensure inclusion and implementation of IEP. Staggering times could be interpreted as discriminatory.
Eliminate the Child Nutrition Program.	Current Board Policy requires the Child Nutrition Program to be self-supporting and not require any financial support from the General Fund.	Continue with current program.
Increase revenue from the lunch program to pay for Teacher's salary.	The Education Code prohibits revenue generated from lunch sales to be used to pay for Teacher's salaries.	Continue with current compliant program.
Use proceeds from the sale of district property to pay Teacher salaries.	Proceeds must be spent on other property or buildings.	Do not use proceeds to pay for Teacher salaries.
Use the interest on the proceeds from the sale of the Shores property to pay for Teacher's salary.	Legal opinion states interest on the proceeds must be used on capital outlay (property and buildings).	Proceeds will not be spent on Teacher's salaries.
Transfer proceeds for sale of Shores Property to the General Fund.	Ed Code 17463.7 must be followed.	Board of Trustees will discuss on December 9, 2009 regular Board Meeting.
Outsource payroll processing.	None	Districts are required to have all payroll processed through their County Office of Education to ensure all taxes and STRS/PERS are handled properly. Education Code 42646.

Savings That Were Explored And Implemented

Description	Potential Savings	Impact on District Programs
Reduced District cost for cell phone use	During the 2008-2009 school year, cell phone charges have been reduced by over 50% or \$15,000	Ongoing
Reduced outside consultant expenses for the strategic planning process	2008-2009 strategic planning expenditures totaled \$70,000	Ongoing
Increased revenues derived from after school program.	Please see agenda item on March 25, 2009 Board Meeting	Ongoing
Eliminated "Teacher in Residence" with Cal State San Marcos	Salary savings of \$36,000	Ongoing
Eliminated full-time BTSA position	Salary savings of \$31,000	Ongoing
Reduced Specialist Teachers (ESC) to minimum required to cover contractual prep time	\$1,286,640 reduction in District's cost from 08-09 to 09-10	Ongoing
Eliminated Instructional Aides that assist with Specialist Teachers	Salary savings of \$161,524 actual savings in 2008-09 costs	Ongoing
Eliminated Instructional Aides in blended classes	Salary savings of \$193,031 actual savings in 2008-2009 costs	Ongoing
Do not fill the vacancy of Asst. Supt. of Human Resources for a portion of the 09-10 school year	Budgeted amount of \$158,117 will be prorated once vacancy is filled	One-time
Accept Title I funds	Increase in expenditures	Ongoing
Employ a Grant Writer to generate grant revenue	The Grant Writer position was eliminated due to the fact grant revenues generated were not sufficient to cover the salary expense	Ongoing

Savings That Were Explored And Implemented

Description	Potential Savings	Impact on District Programs
Reduce Night Custodian staff by having classrooms cleaned less frequently	One FTE Night Custodian has been eliminated, saving \$47,000 salary and benefits.	Ongoing
Increase class size by one student in all grades for 2009-2010 school year	\$188,000 estimated savings in Teacher salaries	One-time per current letter of agreement with DMCTA
Eliminate additional work days for school site Classified Staff one week prior to calendar days	\$25,000	Reduced staff time available to prepare for start of school
Reduce cost of shared contracts	Salary savings of \$60,000 for additional 5 days for each Teacher. Savings would be offset by increased salary of shared Teachers returning to full time and lower paid temp Teachers not being renewed	Negotiations took place during the summer of 2009. Please see Joint Agreement for details
Have the Childcare program pay for district services it uses to operate	The Childcare Program pays for 9% of all Night Custodians, 20% of Payroll Supervisor and Personnel Technician, 7% of Business Coordinator, 7% of Accounting Technician, 15% of Asst. Supt. of Curriculum, 10% of Asst. Supt. of Business, 10% of Admin. Asst. to Business Svc., 100% of all childcare staff	Ongoing

**Areas Investigated that will Not be Implemented After Careful Review by
Board of Trustees, Staff and Community**

Description	Date of Board Action
School Closure	Removed from consideration on January 20, 2010 and February 10, 2010

March 4, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.5: Board Approval of 2009-2010 Second Interim Report

AB1200 requires Local Educational Agencies to file interim reports of their annual budget as of October 31 and January 31, respectively. The District must collect the financial data for these reporting periods and prepare appropriate Interim Reports for Governing Board review, approval and submission, within 45 days of the close of these periods. Education Codes 42130 and 42131 require that Interim Reports be submitted to the Governing Board on the SACS forms.

Please refer to attached documents for lists, charts and reports that document the District's financial picture. All documents can also be downloaded at www.dmusd.org on the Business Services webpage.

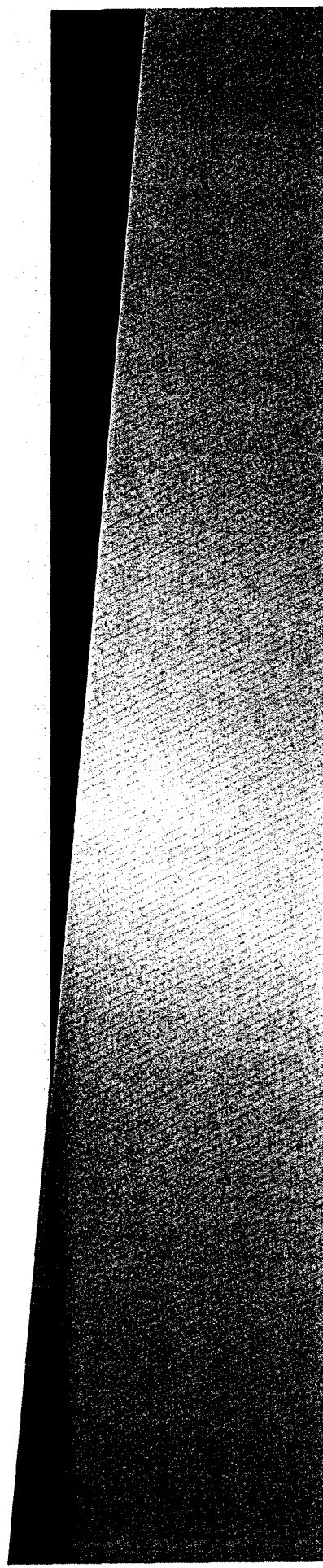
FISCAL IMPACT: Cost – Expenditures by fund listed on enclosed forms
Program or Department – Government Wide
Is this a Restricted Program? Restricted and Unrestricted funds enclosed
Was this expenditure anticipated in the adopted budget? Yes
Will this Program or Department be over budget after this expenditure? Please see enclosed forms for fund balance by fund

RECOMMENDED: The Superintendent recommends approval of 2009-2010 Second Interim Report.

2009-2010 Second Interim

Del Mar Union School District

March 10, 2010



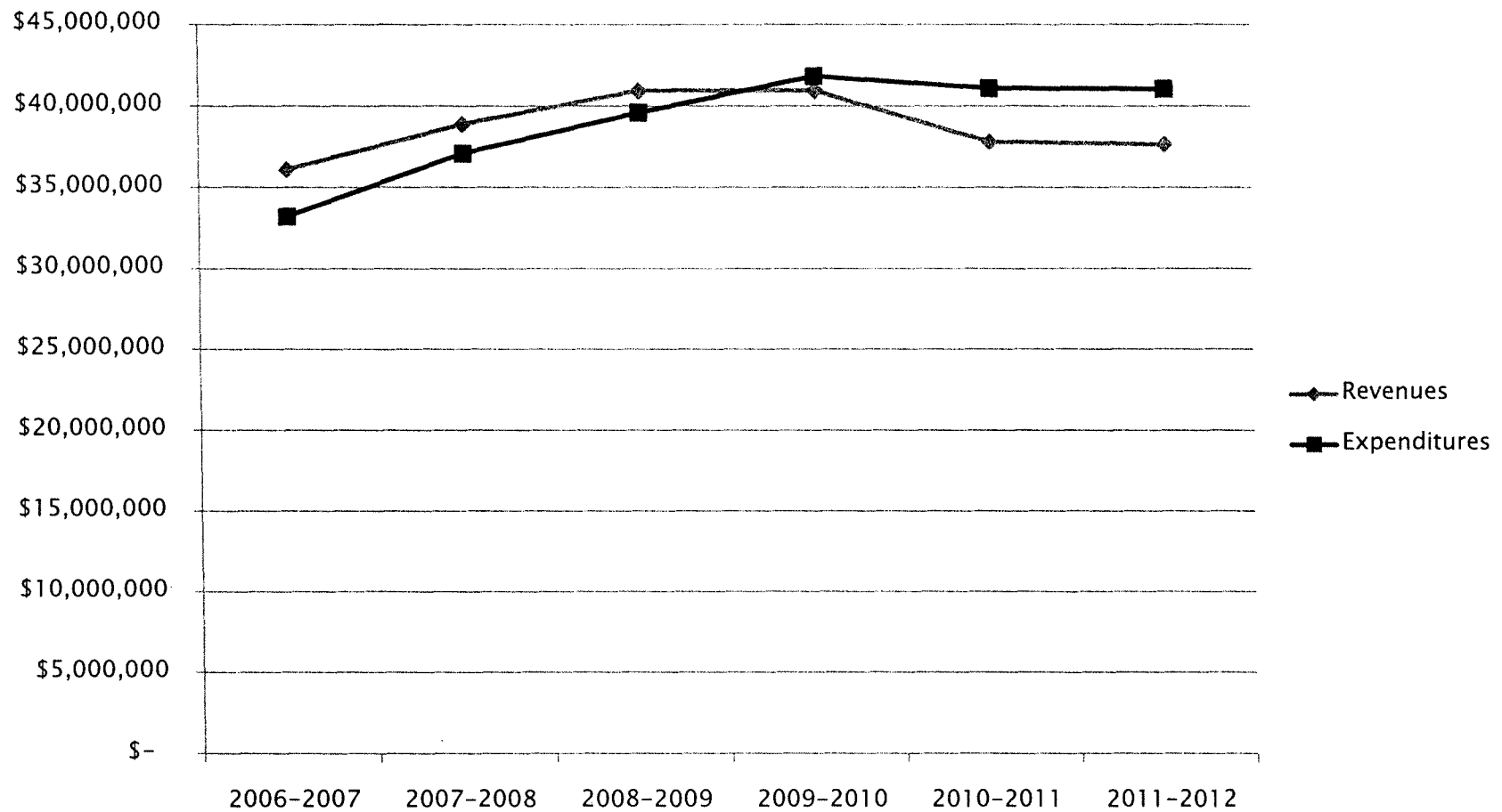
Looking Ahead –

2010-2011 – “Qualified”

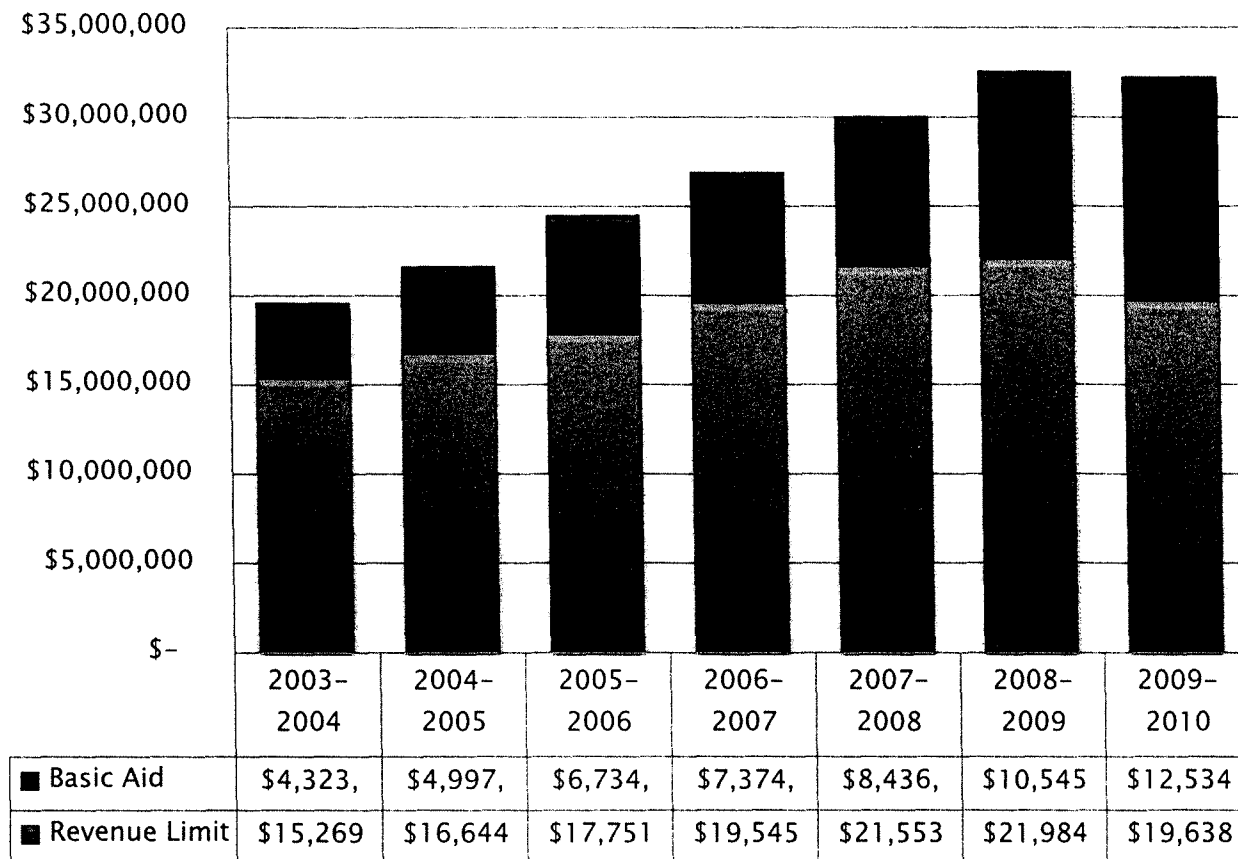
2011-2012 – “Negative”

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Revenues	\$ 40,931,085	\$ 37,808,318	\$ 37,649,433	\$ 37,649,433	\$ 37,649,433
Expenses	\$ 41,812,873	\$ 41,076,335	\$ 41,041,908	\$ 41,694,394	\$ 42,359,929
Excess / (Defecit)	\$ (881,788)	\$ (3,268,017)	\$ (3,392,475)	\$ (4,044,961)	\$ (4,710,496)
Beginning Available Reserves		\$ 11,522,551	\$ 8,254,534	\$ 4,862,059	\$ 817,098
Ending Available Reserves	\$ 11,522,551	\$ 8,254,534	\$ 4,862,059	\$ 817,098	\$ (3,893,398)

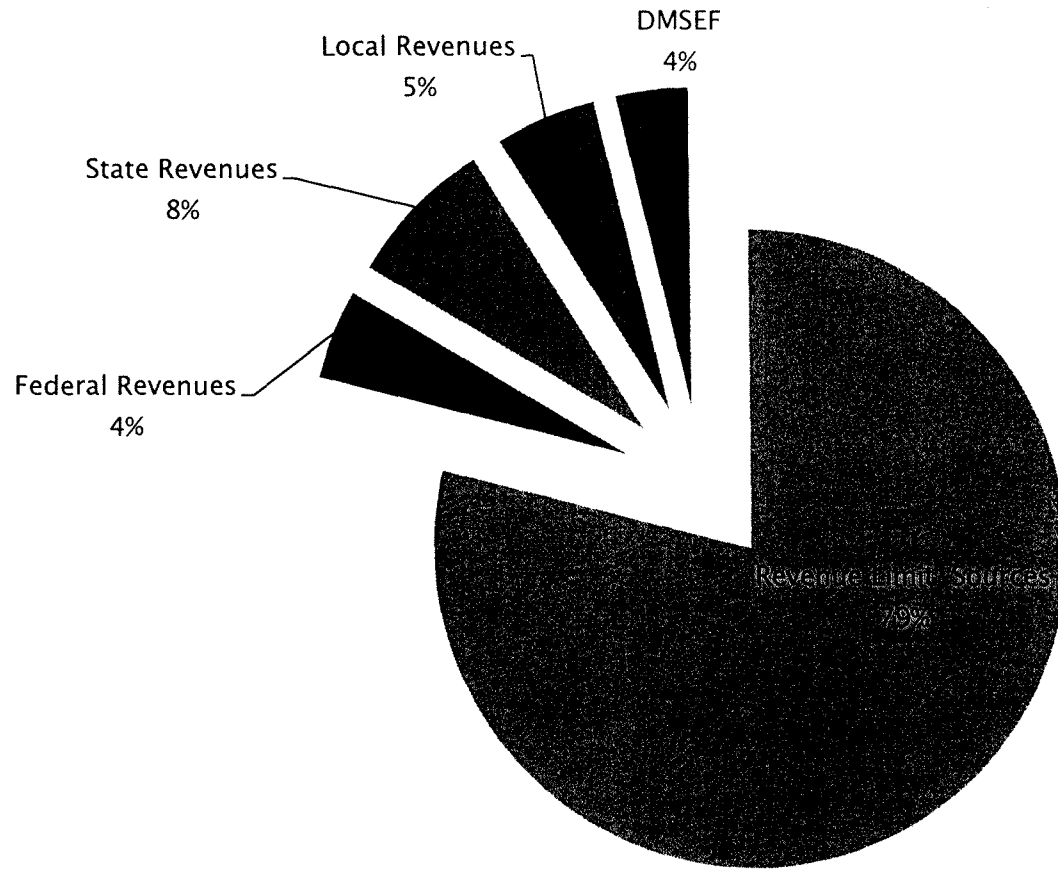
Comparison of Revenues and Expenditures



Revenue Limit and Property Taxes

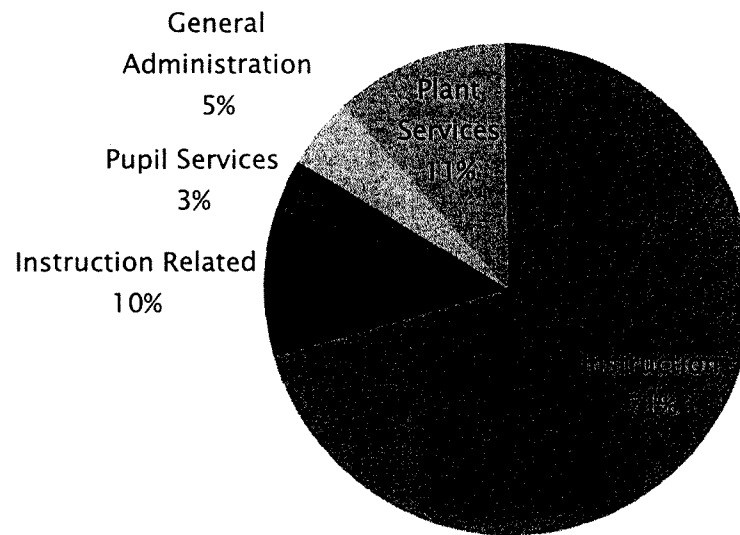


DMUSD Revenue



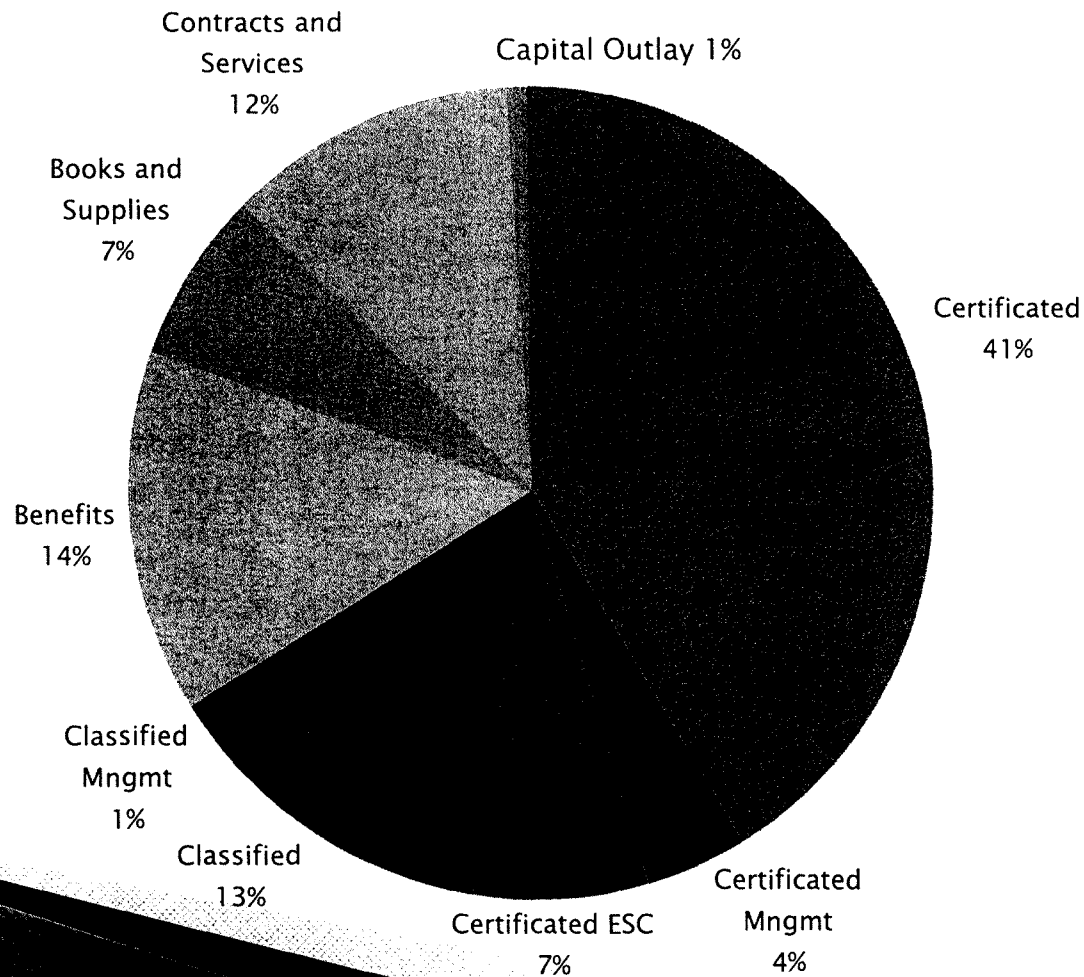
Expenditure by Function

- ▶ 81% of Expenditures are for Instruction or Instruction Related



Expenditure by Object

- ▶ 80% of Expenditures are on Salary and Benefits

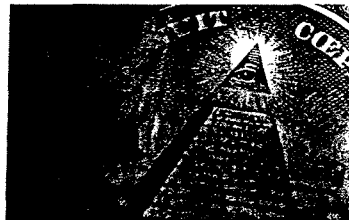




Del Mar Union School District

2009 - 2010 Second Interim

March 10, 2010



Standardized Account Code Structure (SACS) Form

And

Supplemental Information

Also available at www.dmusd.org Business Services Webpage

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

Revised March 3, 2010

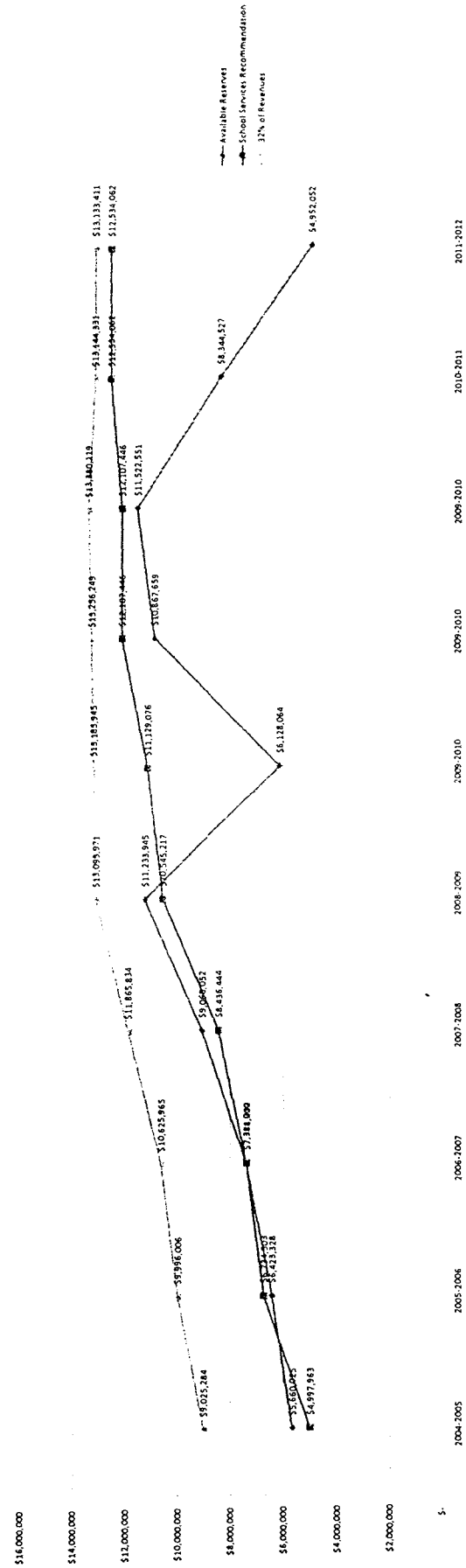
Revenues	2009-2010	2010-2011	2011-2012
Revenue Limit	\$ 32,302,284	\$ 32,142,599	\$ 31,983,714
Federal	\$ 830,614	\$ 830,614	\$ 830,614
ARRA Funds	\$ 1,040,890	\$ -	\$ -
State	\$ 4,163,043	\$ 4,152,420	\$ 4,152,420
"Fair Share" - Legislated	\$ (1,038,452) (A)	\$ (1,472,941) (B)	
"Fair Share" - Not Legislated			\$ (1,472,941) (B)
"Fair Share" - Not Legislated		\$ (787,080) (A)	\$ (787,080) (A)
Local	\$ 2,112,206	\$ 2,132,706	\$ 2,132,706
DMSEF donations	\$ 1,520,500	\$ 810,000	\$ 810,000
	<u>\$ 40,931,085</u>	<u>\$ 37,808,318</u>	<u>\$ 37,649,433</u>
Revised Revenues			
Expenditures			
Certificated Staff	\$ 20,496,825	\$ 20,737,031	\$ 20,464,171
DMSEF ESC Staff	\$ 1,520,500	\$ 810,000	\$ 810,000
Classified Staff	\$ 5,657,738	\$ 5,770,891	\$ 5,886,308
Benefits	\$ 6,030,196	\$ 6,150,799	\$ 6,273,815
Books and Supplies	\$ 2,871,266	\$ 2,371,266	\$ 2,371,266
Services and Operating Expenses	\$ 4,890,302	\$ 4,890,302	\$ 4,890,302
Capital Outlay	\$ 256,318	\$ 256,318	\$ 256,318
Other Outgo	\$ 89,728	\$ 89,728	\$ 89,728
	<u>\$ 41,812,873</u>	<u>\$ 41,076,335</u>	<u>\$ 41,041,908</u>
Defecit Spending	\$ (881,788)	\$ (3,268,017)	\$ (3,392,475)

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

\$191 per Average Daily Attendance in 2010-11

(B) 5.81% of Revenue Limit Calculation

DMUSD Recommended Reserve History



Del Mar Union School District
2009-10 First Interim
General Fund - Unrestricted
January 31, 2010

	2009-2010 Adopted Budget	2009-2010 First Interim	2009-2010 Second Interim	2009-2010 Unaudited Actuals	Change from Adopted Budget	Description
Revenues						
Revenue Limit Sources*	\$ 31,936,826	\$ 31,936,826	\$ 31,936,826		\$ -	
Federal Revenue	-	-	-		0	
Other State Revenue	3,766,320	2,665,375	2,833,313		167,938	Increase in State Tier III Categorical
Other Local Revenue	1,906,261	2,034,974	2,159,136		124,162	Increase in non-staff site fundraising
Total Revenues	\$ 37,609,407	\$ 36,637,175	\$ 36,929,275	\$ -	\$ 292,100	
Expenditures						
Certificated Salaries	\$ 19,696,060	\$ 19,112,267	\$ 19,152,994		\$ 40,727	Mid Year ESC Teacher
Classified Salaries	3,222,960	3,290,467	3,291,542		1,075	Noon duty
Employee Benefits	5,255,051	5,232,914	5,055,785		(177,129)	Benefit adjustments including Open Enrollment results
Books and Supplies	1,974,388	1,734,077	2,105,650		371,573	Increase in Tier III Categorical, Site Fundraising
Services and Other Operating	2,550,067	2,542,089	2,563,987		21,898	Budget Adjustments
Capital Outlay	247,453	198,318	256,318		58,000	Budget Adjustments
Other Outgo	23,674	23,674	23,674		0	
Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)		0	
Total Expenditures	\$ 32,947,532	\$ 32,111,685	\$ 32,427,829	\$ -	\$ 316,144	
Excess (Deficiency) Revenues and Expenditures	\$ 4,661,875	\$ 4,525,490	\$ 4,501,446	\$ -	\$ (24,044)	
Other Financing Sources and Uses						
Transfers In	\$ -				\$ -	
Transfers Out	-				0	
Contributions	(4,804,044)	(5,433,207)	(5,008,226)		424,981	Decrease in contribution to Restricted Programs
Other Financing Sources and Uses	\$ (4,804,044)	\$ (5,433,207)	\$ (5,008,226)	\$ -	\$ 5,008,226	
Net Increase (Decrease) In Fund Balance	\$ (142,169)	\$ (907,717)	\$ (506,780)	\$ -	\$ 506,780	
Beginning Fund Balance	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980		
Ending Fund Balance**	\$ 12,050,811	\$ 11,285,263	\$ 11,686,200	\$ 12,192,980		

**Del Mar Union School District
2009-10 First Interim
General Fund - Restricted
January 31, 2010**

	2009-2010 Adopted Budget	2009-2010 First Interim	2009-2010 Second Interim	2009-2010 Unaudited Actuals	Change from Adopted Budget	Description
Revenues						
Revenue Limit Sources*	\$ 354,310	\$ 365,458	\$ 365,458		\$ -	
Federal Revenue	672,802	1,784,645	1,871,504.00		86,859	Increase in Spec Ed funding
Other State Revenue	301,607	250,984	291,278		40,294	Net adjustments to categorical programs
Other Local Revenue	1,493,516	1,479,799	1,473,570		(6,229)	Adjustments to SELPA funding
Total Revenues	\$ 2,822,235	\$ 3,880,886	\$ 4,001,810	\$ -	\$ 120,924	
Expenditures						
Certificated Salaries	\$ 2,479,749	\$ 3,275,810	\$ 2,864,331		\$ (411,479)	Transfer of ARRA budget to Books and Supplies
Classified Salaries	2,213,069	2,377,340	2,366,196		(11,144)	Staffing Adjustments
Employee Benefits	981,794	955,906	974,411		18,505	Benefit Adjustments
Books and Supplies	1,054,198	339,239	765,616		426,377	Transfer of ARRA budget from Books and Supplies
Services and Other Operating	809,294	2,277,623	2,326,315		48,692	Increase in expenses related to increased funding
Capital Outlay	0	0	0		0	
Other Outgo	88,175	88,175	88,175		0	
Transfers of Indirect/Direct Support	-	-	-		0	
Total Expenditures	\$ 7,626,279	\$ 9,314,093	\$ 9,385,044	\$ -	\$ 70,951	
Excess (Deficiency) Revenues and Expenditures	\$ (4,804,044)	\$ (5,433,207)	\$ (5,383,234)	\$ -	\$ 49,973	
Other Financing Sources and Uses						
Transfers In			\$ -	\$ -	\$ -	
Transfers Out					0	
Contributions	\$ 4,804,044	\$ 5,433,207	5,008,226		(424,981)	Decrease in contribution to Restricted Program
Other Financing Sources and Uses	\$ 4,804,044	\$ 5,433,207	\$ 5,008,226	\$ -	\$ (424,981)	
Net Increase (Decrease) In Fund Balance	\$ -	\$ -	\$ (375,008)	\$ -	\$ (375,008)	
Beginning Fund Balance	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000		
Ending Fund Balance**	\$ 465,000	\$ 465,000	\$ 89,992	\$ 465,000		

**Del Mar Union School District
2009-10 First Interim
General Fund - Combined
January 31, 2010**

	2009-2010 Adopted Budget	2009-2010 First Interim	2009-2010 Second Interim	2009-2010 Unaudited Actuals	Change from Adopted Budget
Revenues					
Revenue Limit Sources*	\$ 32,291,136	\$ 32,302,284	\$ 32,302,284	\$ -	\$ -
Federal Revenue	672,802.00	1,784,645.00	1,871,504.00	-	86,859
Other State Revenue	4,067,927.00	2,916,359.00	3,124,591.00	-	208,232
Other Local Revenue	3,399,777.00	3,514,773.00	3,632,706.00	-	117,933
Total Revenues	\$ 40,431,642	\$ 40,518,061	\$ 40,931,085	\$ -	\$ 413,024
Expenditures					
Certificated Salaries	\$ 22,175,809	\$ 22,388,077	\$ 22,017,325	\$ -	\$ (370,752)
Classified Salaries	5,436,029.00	5,667,807.00	5,657,738.00	-	(10,069)
Employee Benefits	6,236,845.00	6,188,820.00	6,030,196.00	-	(158,624)
Books and Supplies	3,028,586.00	2,073,316.00	2,871,266.00	-	797,950
Services and Other Operating	3,359,361.00	4,819,712.00	4,890,302.00	-	70,590
Capital Outlay	247,453.00	198,318.00	256,318.00	-	58,000
Other Outgo	111,849.00	111,849.00	111,849.00	-	0
Transfers of Indirect/Direct Support	(22,121.00)	(22,121.00)	(22,121.00)	-	0
Total Expenditures	\$ 40,573,811	\$ 41,425,778	\$ 41,812,873	\$ -	\$ 387,095
Excess (Deficiency) Revenues and Expenditures	\$ (142,169)	\$ (907,717)	\$ (881,788)	\$ -	\$ 25,929
Other Financing Sources and Uses					
Transfers In	\$ -	\$ -			\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	0
Contributions	\$ -	\$ -	\$ -	\$ -	0
Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) In Fund Balance	\$ (142,169)	\$ (907,717)	\$ (881,788)	\$ -	\$ 25,929
Beginning Fund Balance	\$ 12,657,980	\$ 12,657,980	\$ 12,657,980	\$ 12,657,980	
Ending Fund Balance**	\$ 12,515,811	\$ 11,750,263	\$ 11,776,192	\$ 12,657,980	

* 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

The FISCAL REPORT *an informational update*

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Volume 29

For Publication Date: December 11, 2009

No. 25

A Negative Consumer Price Index Will Lead to Lower Property Tax Collections

In a prior *Fiscal Report* article (see "Property Taxes Could Fall in 2010-11," in the November 13, 2009, *Fiscal Report*), we reported on a little-known provision of Proposition 13 that could reduce property tax collections in 2010-11 as a result of downward assessment of base property values linked to the change in the California Consumer Price Index (CPI). Data recently posted by the Department of Finance (DOF) indicates that the CPI, for purposes of determining the change in base property values, will be -0.237% for 2010-11. (While this data is usually published by the Department of Industrial Relations (DIR), this month the DOF released this information before the DIR did.)

Since the enactment of Proposition 13 in 1978, there have been only five years in which the CPI has increased less than 2%, and it has never been less than zero. The DOF data indicate that this will be the first time the index will actually decline from one year to the next. As a result, all local agencies, as well as the state, will face significant downward pressure on property tax revenues related to the drop in assessed property values.

The negative CPI will have a major impact on the funding of basic aid districts, whose general purpose revenue is derived solely from the property tax, and for the state General Fund under Proposition 98 and revenue limit statutes. For the state, a shortfall in the property tax will require a dollar-for-dollar increase from the General Fund. For basic aid districts, a shortfall will require them to draw down their reserves or reduce operational expenditures.

In a report released on November 18, 2009, the Legislative Analyst's Office (LAO) projected a 6.9% decline in property tax collections for purposes of funding Proposition 98, equivalent to a loss of \$1.063 billion statewide in 2010-11. This decline can be attributed to the across-the-board reductions in base property values related to the drop in the CPI, but also to the compounding effects of downward adjustments to individual properties (also known as Proposition 8 reassessments) and the weak outlook for property appreciation generally.

The negative CPI has particular significance for tax jurisdictions that previously experienced general strength in property appreciation. While the Proposition 13 limitation of 2% annual assessed value appreciation would have worked to restrict the growth in property tax collections, in a strong economy, the effects of this limitation would be mitigated by reassessments due to change in ownership or new construction coming onto the property tax rolls. For 2010-11, on the other hand, the -0.237% CPI will reduce the assessed values of property that does not change ownership. Property tax revenues in turn will face significant downward pressure, as falling property reassessments under Proposition 8 will likely continue, a significant portion of the property that changes ownership will experience a drop in value, and new property coming onto the property tax rolls is likely to be limited in this depressed economy.

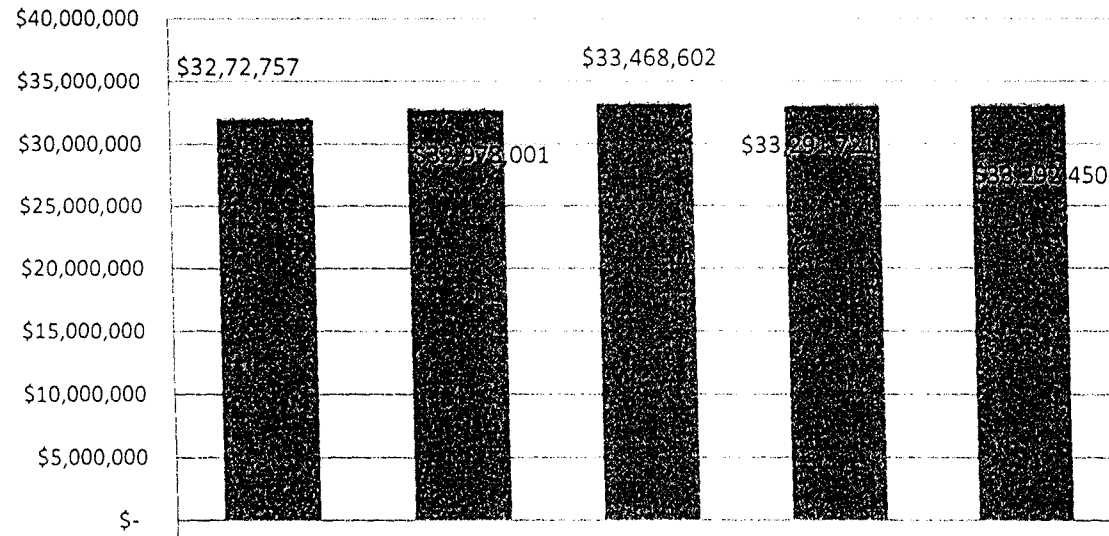
In light of this information, basic aid districts are advised to carefully review their property tax revenue projections and to work with their county assessor to obtain the most recent county forecasts of local revenue for 2010-11 and beyond.

12/25/10 - Dave Butler - Tax Assessor

—Robert Miyashiro

-0.237% is being automatically applied to all tax bills who have not recently been re-assessed. This
posted 12/17/2009
 -0.237% will not be returned beyond 2% when market turns around.

09-10 Estimated Property Taxes SD County Tax Assessor



	Budget	May	November	January	February			
■ Prior Years' Taxes	(38,429)	-	(39,110)	(31,634)	(30,895)		-	
■ Homeowner's Exemption	\$307,537	\$312,571	\$323,341	\$323,361	\$323,362			
■ Unsecured Taxes	\$1,085,040	\$1,075,176	\$1,199,859	\$1,196,720	\$1,195,442			
■ Secured Property Taxes	\$30,818,609	\$31,590,254	\$31,984,512	\$31,803,274	\$31,804,541			

**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
<i>Budget</i>	\$ 30,818,609	\$ 1,085,040	\$ 307,537	(38,429)	\$ 32,172,757	-1.10%
May	\$ 31,590,254	\$ 1,075,176	\$ 312,571	-	\$ 32,978,001	1.38%
November	\$ 31,984,512	\$ 1,199,859	\$ 323,341	(39,110)	\$ 33,468,602	2.89%
January	\$ 31,803,274	\$ 1,196,720	\$ 323,361	(31,634)	\$ 33,291,721	2.34%
February	\$ 31,804,541	\$ 1,195,442	\$ 323,362	(30,895)	\$ 33,292,450	2.34%

Estimated but unreceived Property Tax Revenue \$ 1,119,693

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

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2009-10 Estimated Property Taxes

As of May 29, 2009

ELEMENTARY DISTRICTS	Secured Taxes	Unsecured Taxes	Homeowners' Exemptions	Supplemental Taxes	ERAF Taxes	Subtotal	Community Redevelopment Funds	Grand Total
	8041	8042	8021	8044	8045		8047	
Alpine Union	3,963,579.00	142,575.00	39,044.00	105,606.00	(315,370)	3,935,434	0.00	3,935,434.00
Bonsall Union	4,710,565	175,043	46,477	95,981	(368,608)	4,659,458	0	4,659,458
Cajon Valley Union	24,663,245	901,980	242,337	855,684	(1,998,992)	24,664,254	0	24,664,254
Cardiff	5,251,514	178,488	51,786	0	0	5,481,788	0	5,481,788
Chula Vista Elementary	71,278,052	2,795,895	703,737	1,403,857	(5,536,333)	70,645,208	0	70,645,208
Dehesa	702,529	25,012	6,920	44,135	(62,315)	716,281	0	716,281
Del Mar Union	31,590,254	1,075,176	312,571	0	0	32,978,001	0	32,978,001
Encinitas Union	31,938,801	1,112,463	315,081	0	0	33,366,345	0	33,366,345
Escondido Union	31,415,684	1,184,589	308,506	989,550	(2,512,616)	31,385,713	1,043	31,386,756
Fallbrook Union Elementary	14,580,085	313,505	79,446	285,836	(658,319)	14,600,553	0	14,600,553
Jamul-Dulzura Union	2,595,238	92,381	25,379	69,208	(204,659)	2,577,547	0	2,577,547
Julian Union	1,531,264	55,696	14,885	119,348	(140,795)	1,580,398	0	1,580,398
La Mesa-Spring Valley	22,328,328	812,967	219,332	646,025	(1,780,073)	22,226,579	0	22,226,579
Lakeside Union	6,989,103	253,007	68,396	231,919	(562,857)	6,979,568	0	6,979,568
Lemon Grove	4,186,534	162,153	41,091	197,581	(351,636)	4,235,723	0	4,235,723
National	4,149,145	149,574	40,297	299,836	(375,868)	4,262,984	21,198	4,284,182
Rancho Santa Fe	8,067,041	271,644	79,726	0	0	8,418,411	0	8,418,411
San Pasqual Union	1,066,455	38,816	10,496	29,046	(84,274)	1,060,539	0	1,060,539
San Ysidro	13,597,014	547,813	134,257	244,363	(1,072,336)	13,451,111	0	13,451,111
Santee	9,916,238	381,524	97,286	328,125	(800,263)	9,922,910	133,396	10,056,306
Solana Beach	27,556,492	943,394	272,133	0	0	28,772,019	0	28,772,019
South Bay Union	7,671,295	287,239	75,122	404,246	(652,644)	7,785,258	201,089	7,986,347
Spencer Valley	168,403	5,999	1,664	98,558	(36,971)	237,653	0	237,653
Vallecitos	671,995	24,009	6,503	17,745	(52,400)	667,852	0	667,852
Elementary Totals	330,588,853	11,930,942	3,192,472	6,466,649	(17,567,329)	334,611,587	356,726	334,968,313

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2009-10 P-1 Estimated Property Taxes

J29-B

As of November 16, 2009

ELEMENTARY DISTRICTS	Secured Taxes	Unsecured Taxes	Homeowners' Exemptions	Prior Years' Taxes	Supplemental Taxes	ERAF Taxes	Subtotal	Community Redevelopment Funds	Grand Total
	8041	8042	8021	8043	8044	8045		8047	
Alpine Union	3,970,416	148,552	39,893	(5,172)	57,861	(247,073)	3,864,477	0	3,864,477
Bonsall Union	4,712,947	176,963	47,443	(5,352)	46,807	(412,556)	4,565,141	0	4,565,141
Cajon Valley Union	24,828,090	927,406	248,675	(32,710)	438,348	(2,163,271)	24,246,538	2,901	24,249,439
Cardiff	5,226,613	195,550	52,650	(2,458)	0	0	5,468,327	0	5,468,327
Chula Vista Elementary	71,262,664	2,688,194	717,384	(101,056)	684,621	(8,237,589)	69,014,188	149,085	69,163,273
Dehesa	697,940	26,094	7,008	(903)	21,138	(60,970)	690,302	0	690,302
Del Mar Union	31,984,512	1,199,859	323,341	(34,118)	0	0	33,468,602	0	33,468,602
Encinitas Union	32,074,484	1,201,008	323,133	(40,370)	0	0	33,558,255	0	33,558,255
Escondido Union	31,828,010	1,190,028	318,502	(42,811)	493,711	(2,770,291)	31,017,149	1,067	31,018,216
Fallbrook Union Elementary	15,665,607	352,066	88,350	(11,557)	145,330	(768,057)	15,471,739	0	15,471,739
Jamul-Dulzura Union	2,575,195	95,625	25,672	(3,345)	37,076	(223,333)	2,506,886	0	2,506,886
Julian Union	1,607,722	59,306	15,927	(2,022)	54,379	(138,542)	1,596,730	0	1,596,730
La Mesa-Spring Valley	22,280,464	831,688	223,125	(29,465)	343,087	(1,940,959)	21,707,940	123	21,708,063
Lakeside Union	7,044,701	261,785	70,277	(9,171)	109,101	(611,366)	6,865,307	0	6,865,307
Lemon Grove	4,237,667	158,257	42,347	(5,872)	104,109	(368,244)	4,168,264	0	4,168,264
National	4,304,882	158,508	42,602	(5,439)	154,801	(370,675)	4,284,679	26,217	4,310,896
Rancho Santa Fe	7,895,355	296,240	79,698	(9,856)	0	0	8,261,437	0	8,261,437
San Pasqual Union	1,069,165	40,090	10,762	(1,404)	15,036	(93,628)	1,040,021	0	1,040,021
San Ysidro	14,524,672	573,154	146,475	(17,954)	156,056	(1,274,824)	14,107,579	0	14,107,579
Santee	9,912,649	595,212	99,168	(12,858)	138,688	(662,711)	9,870,167	144,871	10,015,038
Solana Beach	27,559,189	1,032,619	278,007	(34,279)	0	0	28,835,536	16,319	28,851,855
South Bay Union	7,814,644	290,596	77,919	(10,296)	212,508	(677,767)	7,707,504	204,082	7,911,586
Spencer Valley	166,642	6,226	1,672	(215)	26,757	(14,543)	186,536	0	186,536
Vallecitos	680,043	24,972	6,706	(870)	9,096	(58,340)	661,607	0	661,607
Elementary Totals	333,924,273	12,529,998	3,286,736	(428,697)	3,248,510	(19,395,909)	333,164,911	544,665	333,709,576

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
School Districts							
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 Dieguito 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	
Total		238,771,040	11,428,524	(142,226)	2,414,928	252,472,266	16,319

Basic Aid Districts' Revenue Estimates as of February 2010 (Apportionment 7)
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
School Districts							
411501	Cardiff General	5,196,690	194,833	(5,123)	52,654	5,439,054	
412101	Del Mar Union	31,804,541	1,195,442	(30,895)	323,362	33,292,450	
412601	Encinitas Union	31,887,062	1,196,618	(31,888)	323,154	33,374,946	
417601	Rancho Santa Fe	7,849,668	295,159	(7,786)	79,703	8,216,744	
418101	Solana Beach	27,400,681	1,028,834	(27,078)	278,025	28,680,462	16,319
425501 (1)	San Dieguito Union High	76,225,231	2,862,073	(75,271)	773,412	79,785,445	
431201	Carlsbad Unified	58,410,975	4,589,475	41,461	584,626	63,626,537	
Total		238,774,848	11,362,434	(136,580)	2,414,936	252,415,638	16,319

SDCOE

4535xx	Dept of Education Dist	71,180,338	2,623,364	(71,347)	707,680	74,440,035	
5477-5496	Building Aid Dist	58,703	2,194	(62)	591	61,426	
Total		71,239,041	2,625,558	(71,409)	708,271	74,501,461	

(1) Secured revenue of San Dieguito Union High includes \$43,349 in supplemental revenue from Apportionment 14 (FY 2008-09) distributed in July 2009.

Prepared by PTS on February 09, 2010.

[REVINQ] District 011

Revenue Accounts Budget Inquiry

[Help](#)

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Year 0910

Budget Revised

Fund-Sub 03 00

☐ Show combined total of Funds 03 and 06☐ Show All Funds

Res-Sub

Goal

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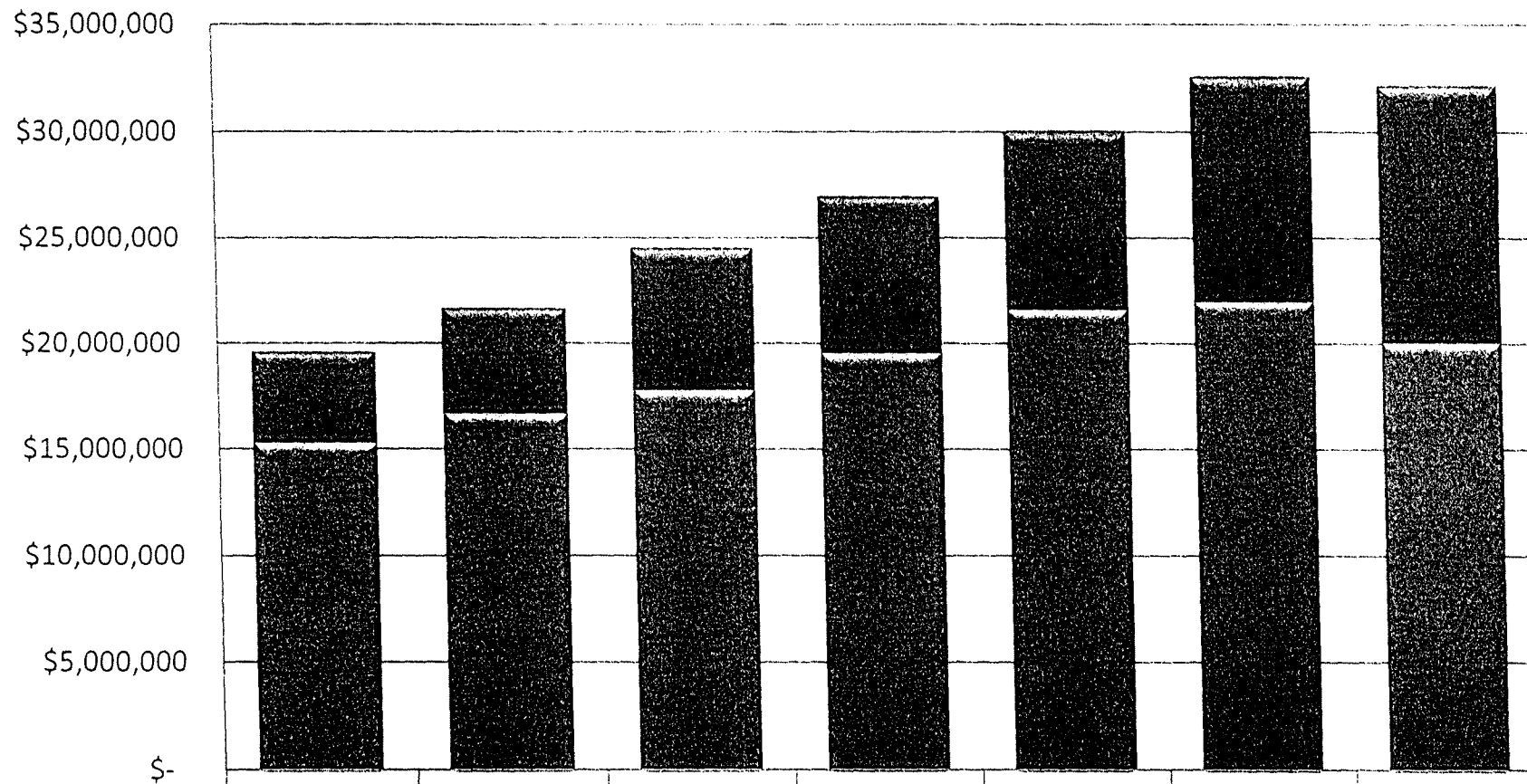
By:

☐ Fund
 ☐ Resource
 ☐ Goal
 ☒ Object
 ☐ Project
 Year

1						
	Object-Sub	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	8021-000	\$307,537	\$161,699.53	\$0.00	\$145,837.47	47.4
2	8041-000	\$30,818,609	\$16,091,204.28	\$0.00	\$14,727,404.72	47.8
3	8042-000	\$1,085,040	\$1,163,666.27	\$0.00	(\$78,626.27)	
4	8043-000	(\$38,429)	(\$630.11)	\$0.00	(\$37,798.89)	
	TOTALS	\$32,172,757	\$17,415,939.97	\$0.00	\$14,756,817.03	45.9

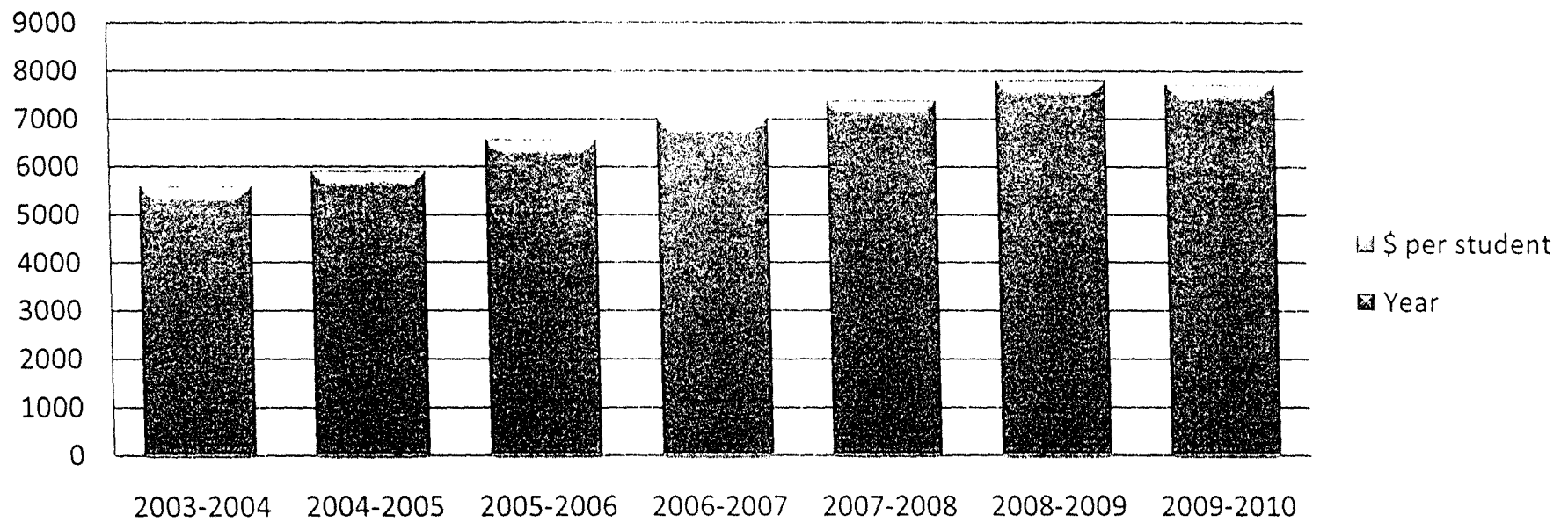
- 1 HOMEOWNERS' EXEMPTION
- 2 SECURED ROLL TAX
- 3 UNSECURED ROLL TAXES
- 4 PRIOR YEARS' TAXES

Revenue Limit and Property Taxes Basic Aid Calculation



	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Basic Aid	\$4,323,102	\$4,997,963	\$6,734,303	\$7,374,207	\$8,436,442	\$10,545,21	\$12,107,44
Revenue Limit	\$15,269,19	\$16,644,28	\$17,751,39	\$19,545,43	\$21,553,14	\$21,984,43	\$20,065,31

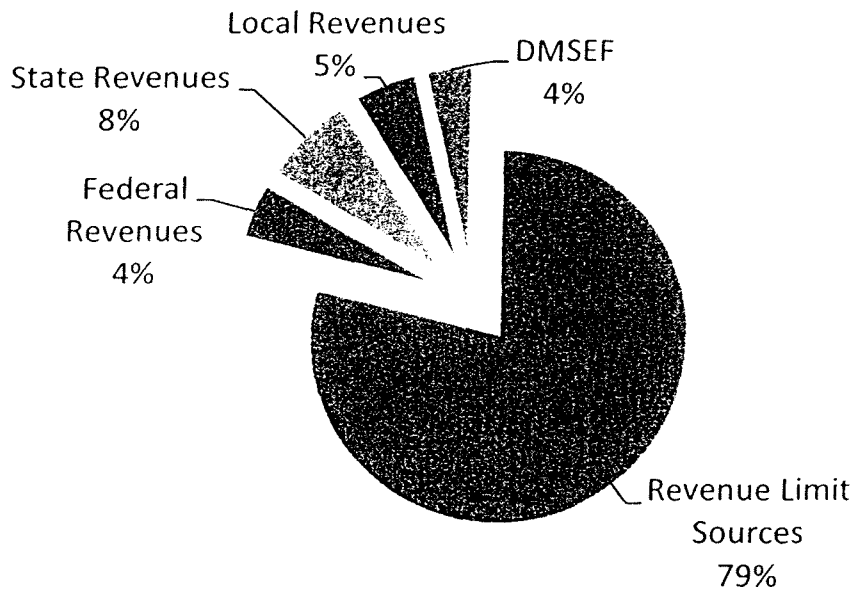
DMUSD History of Property Taxes per Pupil



Del Mar Union School District
History of Revenue Limit and Property Taxes

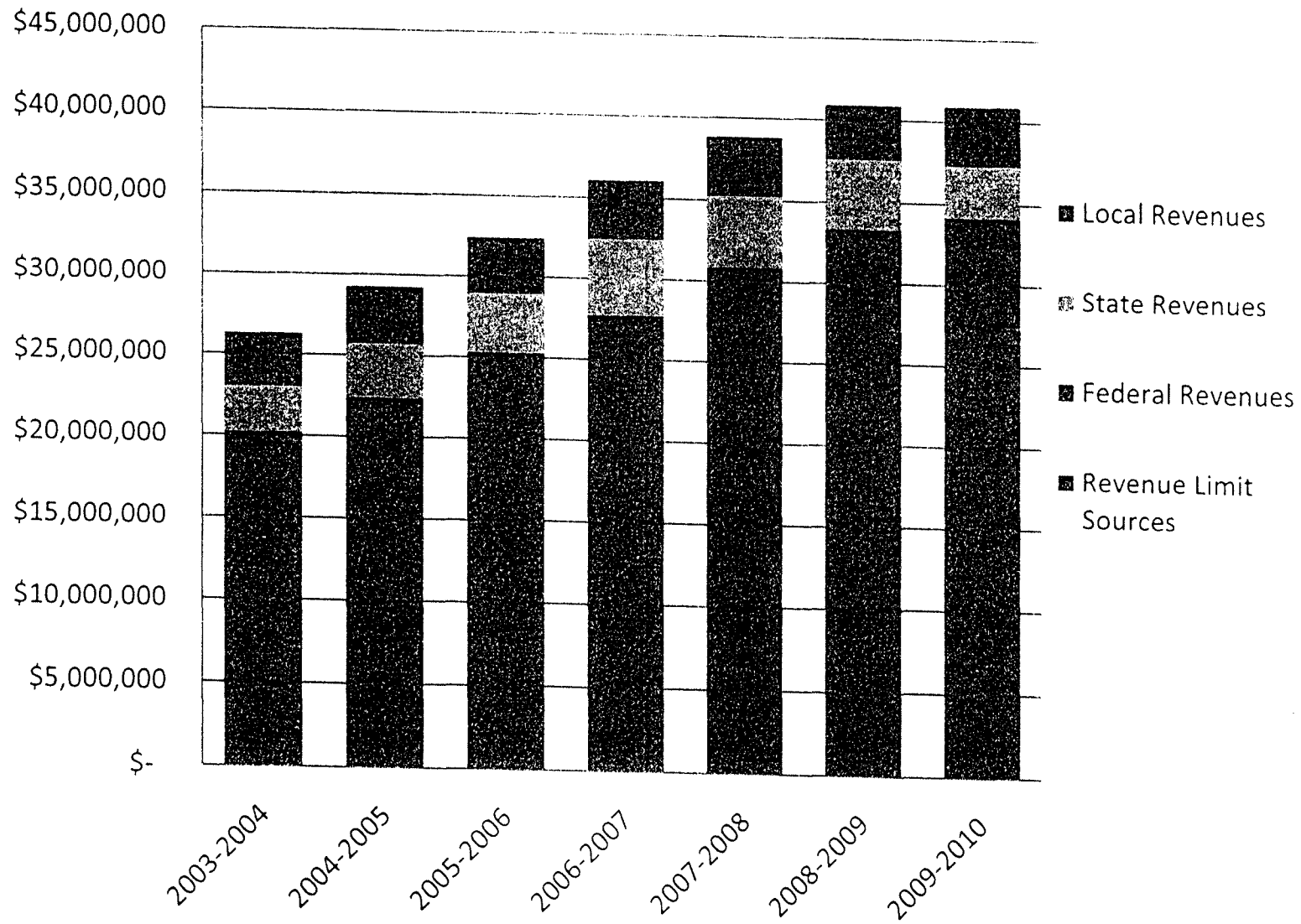
Year	Total Property				Percent Increase
	Revenue Limit	Basic Aid	Taxes		
2003-2004	\$ 15,269,192	\$ 4,323,102	\$ 19,592,294	-	
2004-2005	\$ 16,644,288	\$ 4,997,963	\$ 21,642,251		10%
2005-2006	\$ 17,751,397	\$ 6,734,303	\$ 24,485,700		13%
2006-2007	\$ 19,545,434	\$ 7,374,207	\$ 26,919,641		10%
2007-2008	\$ 21,553,147	\$ 8,436,442	\$ 29,989,589		11%
2008-2009	\$ 21,984,439	\$ 10,545,217	\$ 32,529,656		8%
2009-2010	\$ 20,065,311	\$ 12,107,446	\$ 32,172,757		-1%

DMUSD Revenues

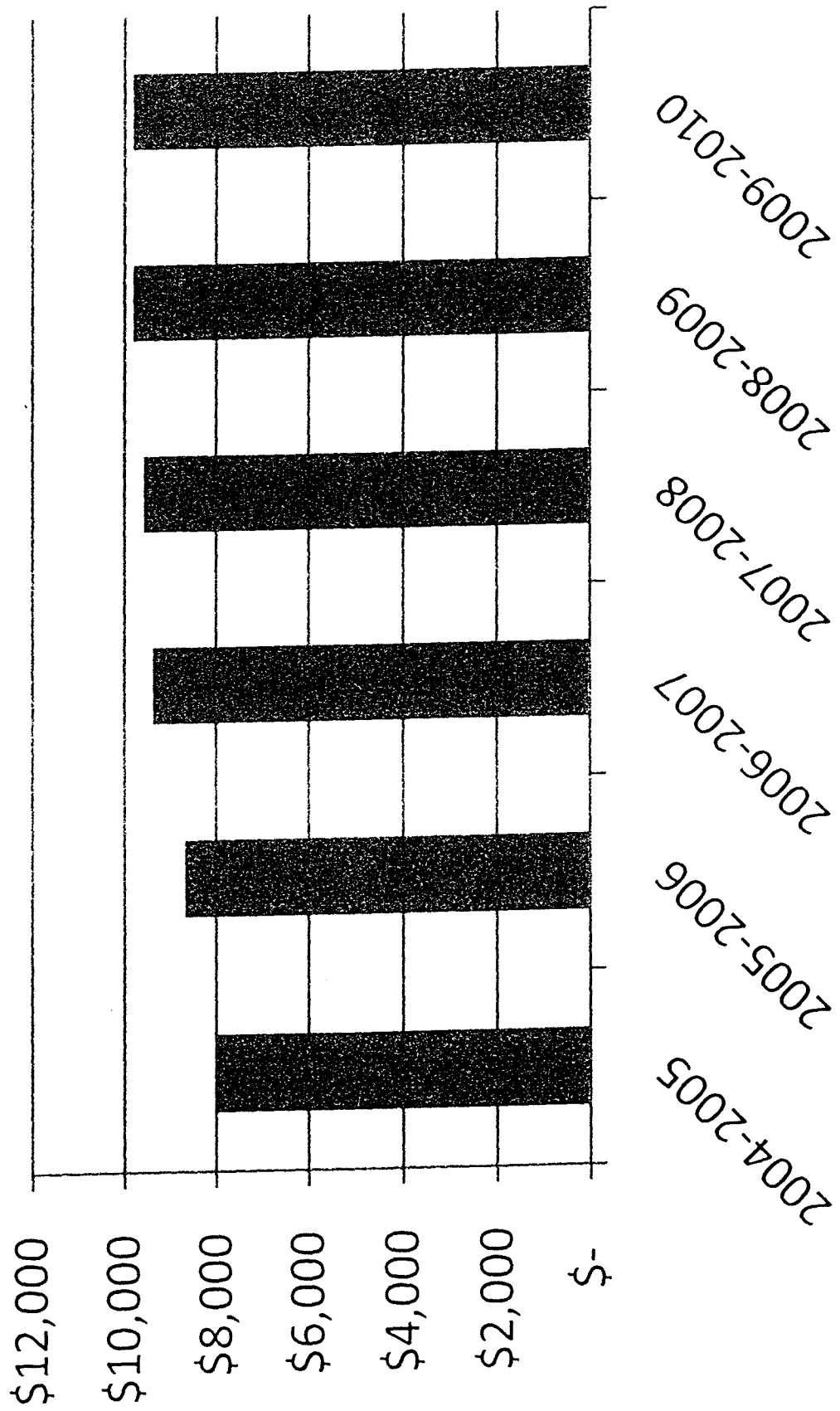


12

DMUSD Total Revenues



Total Revenue Per Student



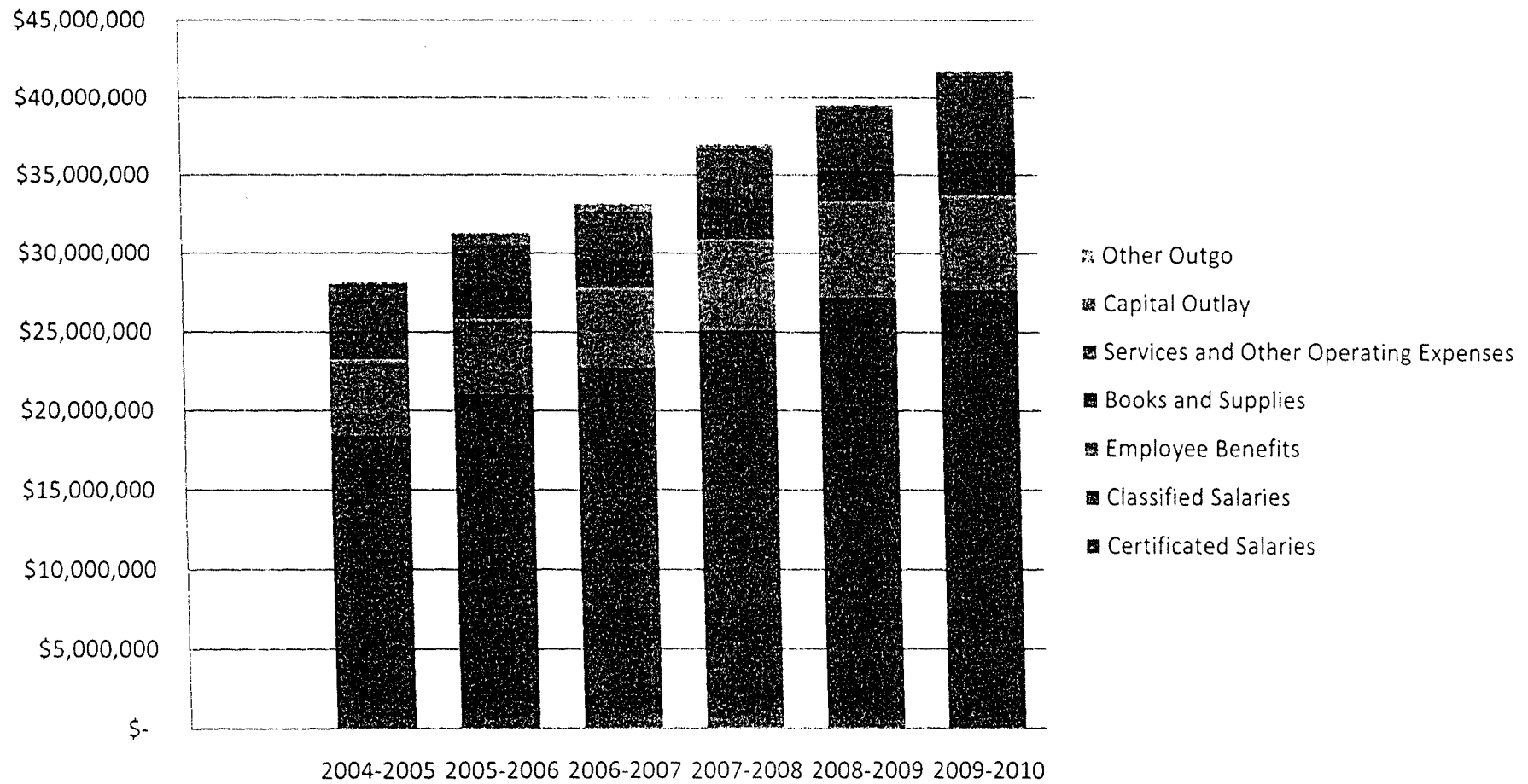
Del Mar Union School District
History of Revenues
General Fund

Year	Revenue Limit		Federal Revenues	State Revenues	Local Revenues	Total Revenues	Total Revenue
	Sources						Percent Increase
2003-2004	\$ 19,684,899	\$	\$ 510,391	\$ 2,779,571	3,310,779	\$ 26,285,640	
2004-2005	\$ 21,739,014	\$	\$ 649,188	\$ 3,301,180	3,583,176	\$ 29,272,558	11%
2005-2006	\$ 24,581,960	\$	\$ 704,842	\$ 3,668,335	3,498,771	\$ 32,453,908	11%
2006-2007	\$ 27,037,752	\$	\$ 677,187	\$ 4,759,592	3,629,291	\$ 36,103,822	11%
2007-2008	\$ 30,105,081	\$	\$ 748,617	\$ 4,366,333	3,672,803	\$ 38,892,834	8%
2008-2009	\$ 32,663,325	\$	\$ 718,321	\$ 4,223,737	3,319,526	\$ 40,924,909	5%
2009-2010	\$ 32,302,284	\$	\$ 1,871,504	\$ 3,124,591	3,632,706	\$ 40,931,085	0%
	\$ 32,302,284	\$	\$ 1,871,504	\$ 3,124,591	\$ 2,112,206	\$ 1,520,500	

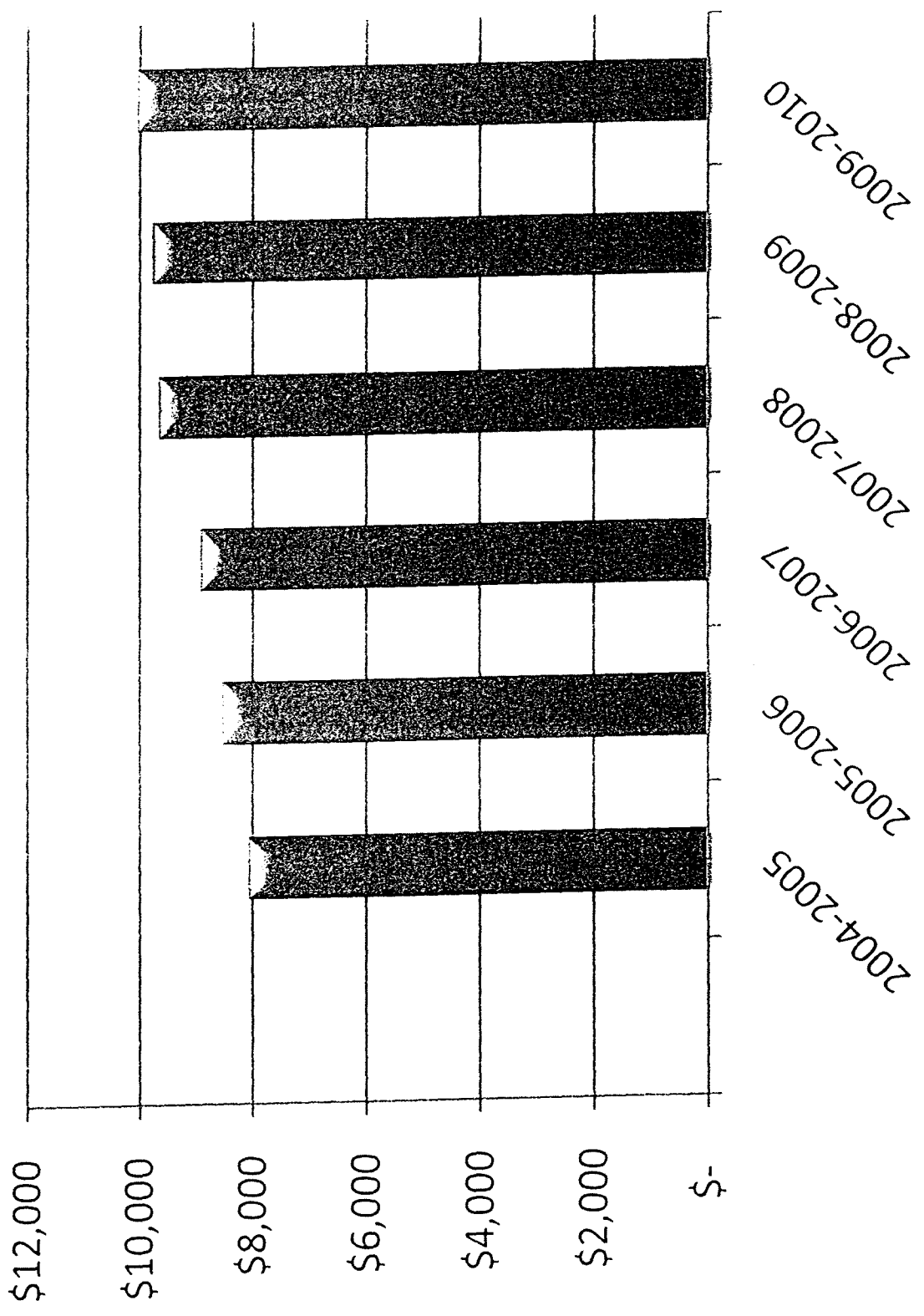
Del Mar Union School District
Expenditures
General Fund

Year	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo	Total Expenditures
2004-2005	\$ 15,036,510	\$ 3,360,928	\$ 4,863,073	1,794,509	\$ 2,923,994	\$ 57,185	\$ 167,812	\$ 28,204,011
2005-2006	\$ 17,023,177	\$ 3,962,984	\$ 4,826,696	2,063,084	\$ 2,618,587	\$ 675,530	\$ 160,736	\$ 31,330,794
2006-2007	\$ 18,263,204	\$ 4,460,004	\$ 5,048,074	1,730,629	\$ 3,137,377	\$ 457,937	\$ 143,647	\$ 33,240,872
2007-2008	\$ 19,996,656	\$ 5,117,797	\$ 5,753,858	2,640,327	\$ 3,220,506	\$ 204,041	\$ 147,542	\$ 37,080,727
2008-2009	\$ 21,756,954	\$ 5,448,745	\$ 6,103,535	1,961,022	\$ 3,968,496	\$ 237,953	\$ 104,206	\$ 39,580,911
2009-2010	\$ 22,017,325	\$ 5,657,738	\$ 6,030,196	2,871,266	\$ 4,890,302	\$ 256,318	\$ 89,728	\$ 41,812,873

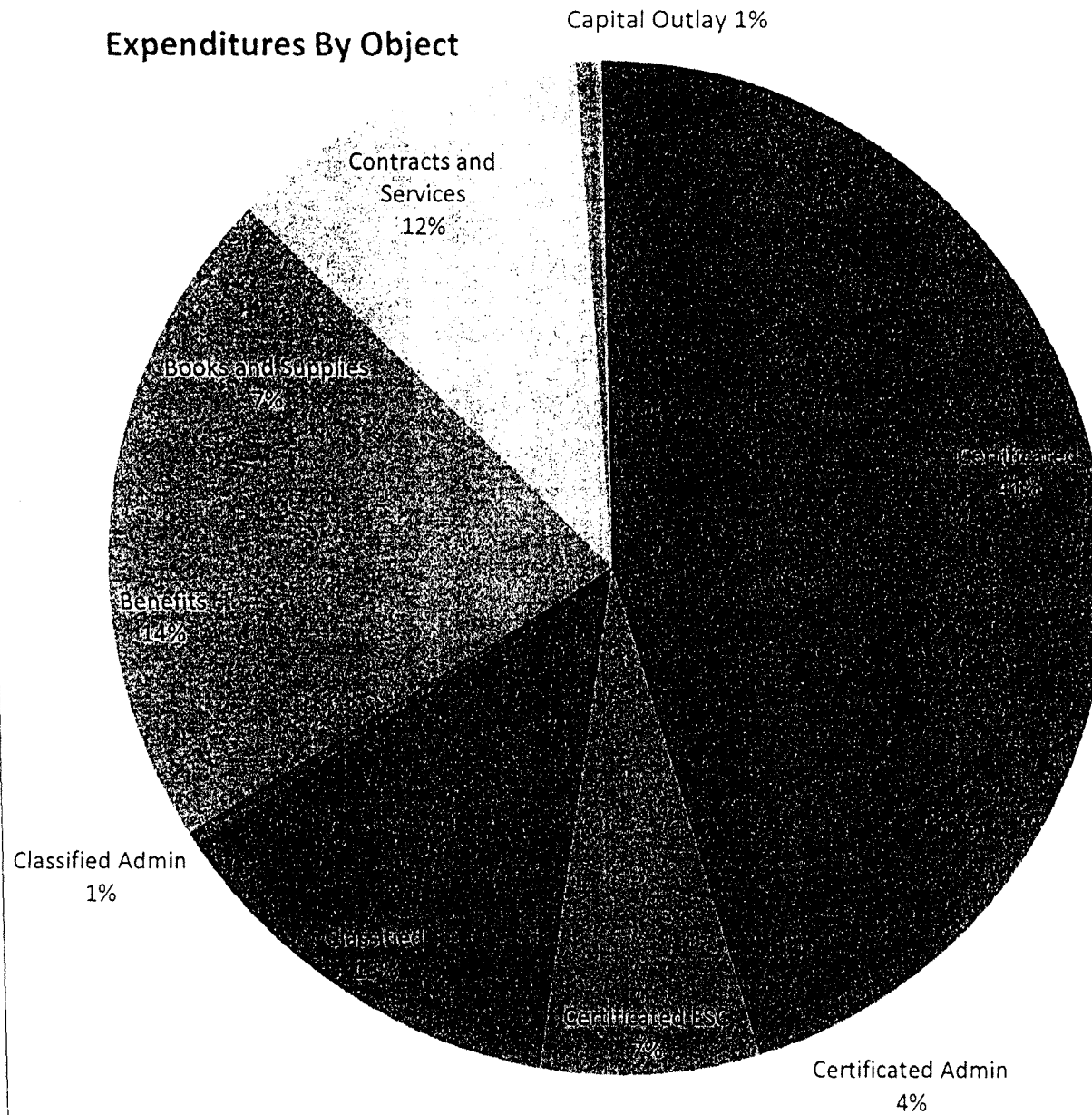
DMUSD Total Expenditures



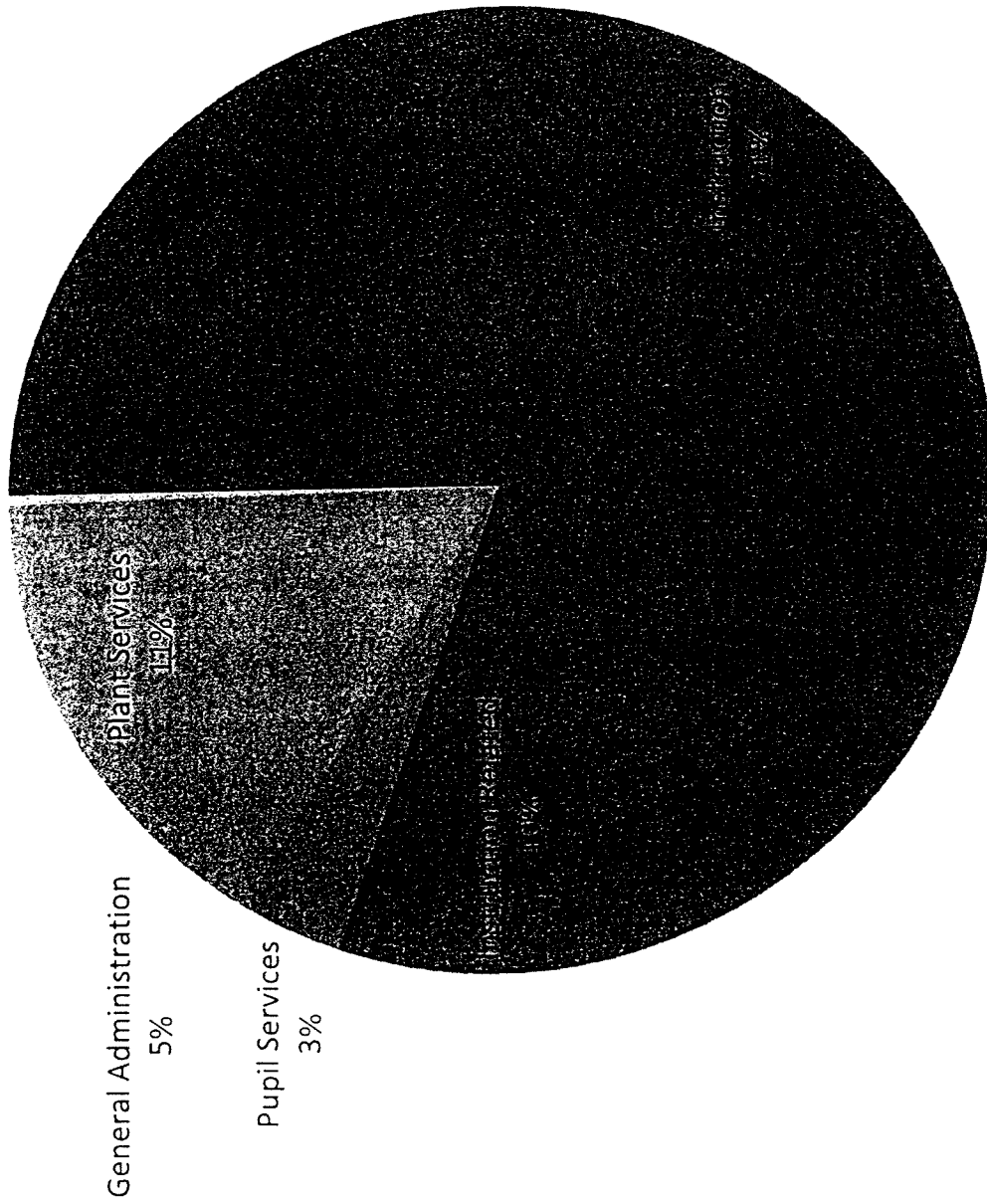
Total Expenditures Per Student



Expenditures By Object



Expenditures By Function



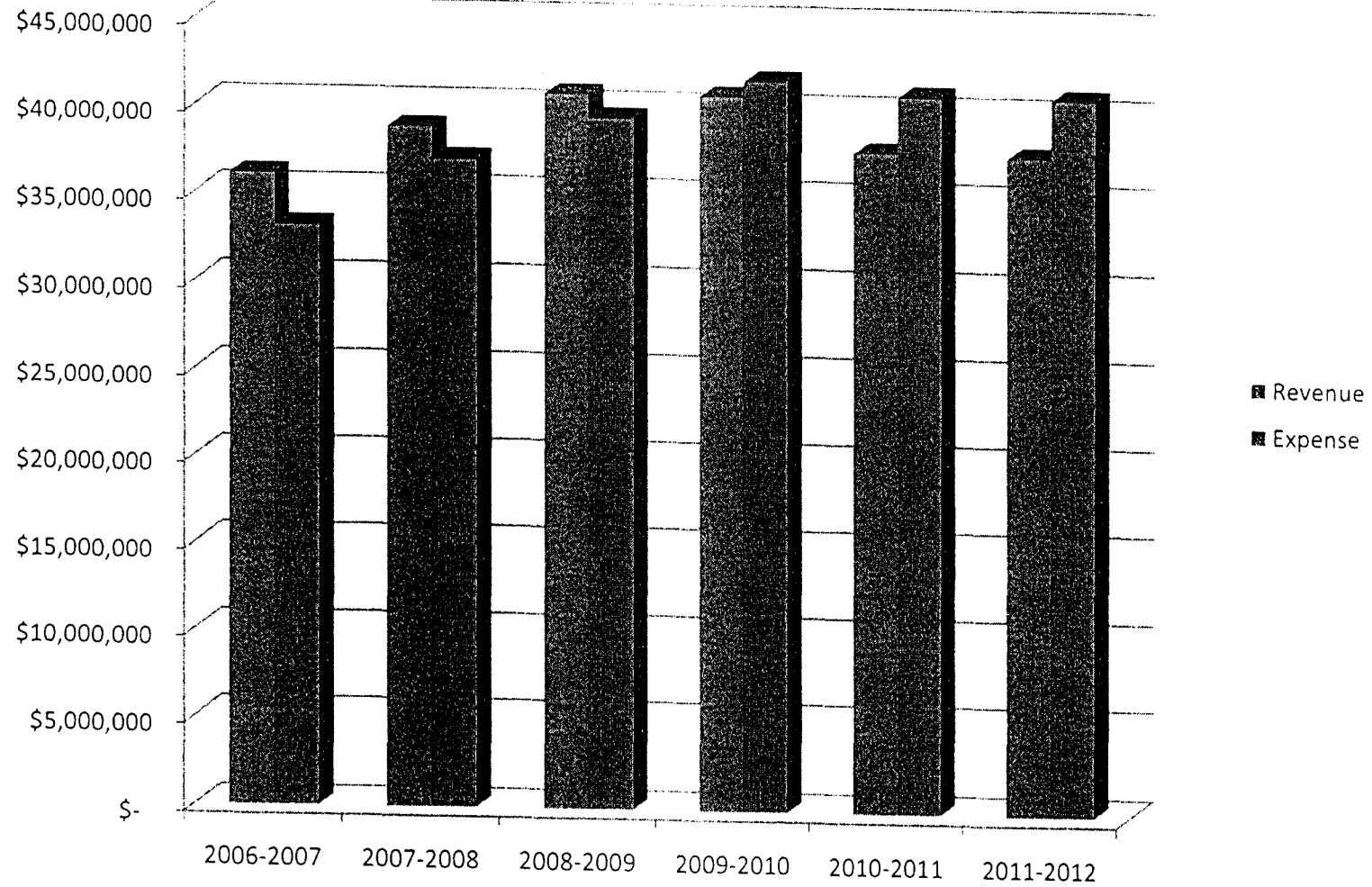
Del Mar Union School District
Analysis of Reserves
General Fund

Year	2004-2005	2005-2006	2006-2007	2007-2008	Unaudited Actuals 2008-2009	Adopted 2009-2010	First Interim 2009-2010	Second Interim 2009-2010	Multi-Year 2010-2011	Multi-Year 2011-2012
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 1,139,227	\$ 465,001	\$ 168,179	\$ -	\$ 89,992	\$ -	\$ -
Economic Uncertainties	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,112,421	\$ 1,187,427	\$ 1,217,214	\$ 1,242,773	\$ 1,254,387	\$ 1,232,290	\$ 1,231,257
Other Designations	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 2,575,105	\$ 2,482,779	\$ 4,633,902	\$ 2,239,391	\$ 1,520,436	\$ 1,520,436	\$ 1,520,436
Undesignated	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 6,647,885	\$ 8,700,772	\$ 3,527,104	\$ 8,248,098	\$ 8,891,376	\$ 5,735,449	\$ 2,344,007
Ending Balance, June 30	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 11,494,638	\$ 12,855,979	\$ 9,566,399	\$ 11,750,262	\$ 11,776,191	\$ 8,508,175	\$ 5,115,700
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,307,746	\$ 1,345,746	\$ 1,383,746	\$ 1,376,788	\$ 1,376,788	\$ 1,376,788	\$ 1,376,788
Total Available Reserves	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 9,068,052	\$ 11,233,945	\$ 6,128,064	\$ 10,867,659	\$ 11,522,551	\$ 8,344,527	\$ 4,952,052
Minimum 3% Reserves	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,112,422	\$ 1,187,427	\$ 1,217,214	\$ 1,242,773	\$ 1,254,387	\$ 1,232,290	\$ 1,231,257
Total General Fund Expenditure:	\$ 28,204,013	\$ 31,237,520	\$ 33,206,142	\$ 37,080,730	\$ 40,924,910	\$ 41,199,827	\$ 41,425,778	\$ 41,812,873	\$ 41,076,035	\$ 41,041,908
Available Reserves as a percent of total General Fund Expenditure	20%	21%	22%	24%	27%	15%	26%	28%	20%	12%
SSC, Inc Recommended Reser	\$ 4,997,963	\$ 6,734,303	\$ 7,374,207	\$ 8,436,444	\$ 10,545,217	\$ 11,129,076	\$ 12,107,446	\$ 12,107,446	\$ 12,534,062	\$ 12,534,062
Reserves at 32% of Expenditure	\$ 9,025,284	\$ 9,996,006	\$ 10,625,965	\$ 11,865,834	\$ 13,095,971	\$ 13,183,945	\$ 13,256,249	\$ 13,380,119	\$ 13,144,331	\$ 13,133,411

- 1) Other Designations is made up primarily of Lottery Funding. Prior to 04-05 Lottery Funding was combined in the Undesignated.
- 2) Drop in Undesignated in 04-05 was due to the construction of the MUR at Del Mar Hills.
- 3) Increase in Legally Restricted in 06-07 was due to the carryover of the 06-07 one-time State funding.
- 4) Special Reserve Fund 17-42 remained constant until 04-05 because interest earned in that fund was transferred in the the General Fund.
- 5) Total available reserves is made up of the Economic Uncertainties, Undesignated, and the Special Reserve Fund 17-42.

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Comparison of Revenues and Expenses



**Del Mar Union School District
General Fund - Combined
Deficit Spending**

	2009-2010	2010-2011	2011-2012
Available Reserves	28.00%	20.00%	12.00%
Deficit Spending Limit (1/3 of above)	9.33%	6.67%	4.00%
Estimated Deficit Spending	1.60%	9.80%	10.60%
Deficit Spending above guideline	okay	3.1%	6.6%

Please see SACS Form 01CSI for detail

**Del Mar Union School District
General Fund - Combined
Budgeted Vacancies**

Assistant Superintendent of Human Resources	\$	158,117.00
- 80% General Fund, 20% Enterprise Fund		

Assistant Principal	\$	55,684.00
- 100% General Fund		

**DEL MAR UNION SCHOOL DISTRICT
FUND 63-00 - CHILDCARE SERVICES
2009-2010 SECOND INTERIM BUDGET**

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as of 01/31/2010

A. REVENUES

	School Age # 066	Infant Care # 076	Enrichment # 086	CCW # 087	Total
Interest	27,674	4,634	893	1,799	35,000
Tuition	2,108,000	353,000	68,000	137,000	2,666,000
Fingerprinting Reimbursement	3,000	-	-	-	3,000
TOTAL REVENUES (8600-8799)	\$ 2,138,674	\$ 357,634	\$ 68,893	\$ 138,799	\$ 2,704,000

B. EXPENDITURES

Certificated Salaries	70,187	-	-	-	70,187
Classified Support Salaries	116,500	-	9,519	18,144	144,163
Custodial Salaries	40,000	25,000	-	-	65,000
Classified Director & Administrative Salaries	297,379	62,897	9,291	9,291	378,858
Child Care Worker	840,000	181,000	17,199	69,511	1,107,710
Total Salaries (1000-2999)	\$ 1,364,066	\$ 268,897	\$ 36,009	\$ 96,946	\$ 1,765,918

State Teachers Retirement	12,548	-	-	159	12,707
Public Employee Retirement - PERS	133,117	31,641	2,572	4,215	171,545
Social Security / Medicare	57,939	15,265	2,063	6,959	82,226
Health & Welfare	65,568	9,646	2,257	3,212	80,683
Unemployment Insurance	4,569	978	79	291	5,917
Workers Compensation	17,958	3,842	318	1,036	23,154
Other Benefits	8,196	1,095	341	427	10,059
** Total Benefits (3000-3999)	\$ 299,895	\$ 62,467	\$ 7,630	\$ 16,299	\$ 386,291

Books, Supplies & Snacks	172,729	12,057	169	11,409	196,364
Non-Capitalized Equipment	5,000	-	-	-	5,000
Total Books & Supplies (4000-4999)	\$ 177,729	\$ 12,057	\$ 169	\$ 11,409	\$ 201,364

Travel and Conference	4,200	1,500	-	-	5,700
Mileage	6,328	340	480	480	7,628
Dues and Memberships	550	-	-	-	550
Service Agreements	10,000	-	-	-	10,000
Rentals, Leases and Repairs	-	300	-	-	300
Custodial	-	-	-	-	-
Utilities	-	5,165	-	-	5,165
Printing, Advertising and Fingerprinting	9,250	700	5,880	10,087	25,917
Other Expenses	9,040	800	-	-	9,840
Transportation	24,000	420	-	-	24,420
Postage and Telephone	6,000	200	-	-	6,200
Total Operating Expenditures (5000-5999)	\$ 69,368	\$ 9,425	\$ 6,360	\$ 10,567	\$ 95,720

TOTAL EXPENDITURES	\$ 1,911,058	\$ 352,846	\$ 50,168	\$ 135,221	\$ 2,449,293

**C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES
BEFORE OTHER FINANCING SOURCES/USES**

	\$ 227,616	\$ 4,788	\$ 18,725	\$ 3,578	\$ 254,707

D. OTHER FINANCING SOURCES/USES

TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -

E. NET INCREASE (DECREASE) IN NET ASSETS

	\$ 227,616	\$ 4,788	\$ 18,725	\$ 3,578	\$ 254,707

F. NET ASSETS

Beginning Fund Balance as of July 1, 2009 - Audited

\$ 1,530,520

Budgeted June 30, 2010 Ending Fund Balance

\$ 1,785,227

30

Del Mar Union School District
Cafeteria Fund
2009-10 Budget
2/3/2010

\$4.25 per Meal

2009-2010

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount
Paid	180	742	\$ 0.24	\$ -	\$ 4.25	\$ 599,684.40
Reduced	180	55	\$ 2.17	\$ 0.22	\$ 0.40	\$ 27,616.05
Free	180	112	\$ 2.57	\$ 0.22	\$ -	\$ 56,236.32
Snack	180	380	\$ 0.06	\$ -	\$ -	\$ 4,104.00
Milk Program (\$90 per year for 500 students)						\$ 70,270.00
Snack Program						\$ 50,616.00
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00
Interest						\$ 1,500.00
Total Revenue						\$ 817,671.77

Expenditures

Labor	Calculated by FIS system, staffing as of 2/3/10	\$	150,556.00
Benefits	Calculated by FIS system, staffing as of 2/3/10	\$	42,588.00
</			

*Current delivery vehicles will be functional for two additional years at minimum.
Reserving \$30,000 a year will give the District the flexibility to replace the vehicles as needed.
If vehicles remain operational for a longer period, the reserve will remain in the Child Nutrition Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	31,936,826.00	31,936,826.00	16,730,872.44	31,936,826.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,766,320.00	2,833,313.00	1,527,884.14	2,833,313.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,906,261.00	2,159,136.00	2,001,905.02	2,159,136.00	0.00	0.0%
5) TOTAL, REVENUES			37,609,407.00	36,929,275.00	20,260,661.60	36,929,275.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,696,060.00	19,152,994.00	10,228,161.65	19,152,994.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,222,960.00	3,291,542.00	1,836,406.26	3,291,542.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,255,051.00	5,055,785.00	2,847,423.26	5,055,785.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,974,388.00	2,105,650.00	1,063,034.41	2,105,650.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,550,067.00	2,563,987.00	1,308,513.20	2,563,987.00	0.00	0.0%
6) Capital Outlay		6000-6999	247,453.00	256,318.00	248,686.83	256,318.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	23,674.00	23,674.00	174.00	23,674.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			32,947,532.00	32,427,829.00	17,532,399.61	32,427,829.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,661,875.00	4,501,446.00	2,728,261.99	4,501,446.00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	668,937.62	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(4,804,044.00)	(5,008,226.00)	(673,926.62)	(5,008,226.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,804,044.00)	(5,008,226.00)	(1,342,864.24)	(5,008,226.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,169.00)	(506,780.00)	1,385,397.75	(506,780.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,192,980.48	12,192,980.48		12,192,980.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,192,980.48	12,192,980.48		12,192,980.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,192,980.48	12,192,980.48		12,192,980.48		
2) Ending Balance, June 30 (E + F1e)			12,050,811.48	11,686,200.48		11,686,200.48		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	1,541,781.77	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,217,214.00	1,254,387.00		1,254,386.19		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,227,240.00	1,520,436.77		1,520,436.77		
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Revenue	0000	9780	312,374.00					
"Fair Share"	0000	9780	2,525,516.00					
Lottery	1100	9780		1,520,436.77				
Lottery	1100	9780				1,520,436.77		
c) Undesignated Amount		9790				8,891,377.52		
d) Unappropriated Amount		9790	6,044,575.71	8,891,376.71				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	(1,004.00)	(1,004.00)	243.00	(1,004.00)	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	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	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	307,537.00	307,537.00	161,698.49	307,537.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,818,609.00	30,818,609.00	15,413,641.11	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,040.00	1,085,040.00	1,156,659.37	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,429.00)	(38,429.00)	(1,369.53)	(38,429.00)	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, Revenue Limit Sources			32,171,753.00	32,171,753.00	16,730,872.44	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(234,927.00)	(234,927.00)	0.00	(234,927.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			31,936,826.00	31,936,826.00	16,730,872.44	31,936,826.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
EMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,395,827.00	2,300,508.00	598,957.00	2,300,508.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	463,185.00	444,840.00	155,862.14	444,840.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	907,308.00	87,965.00	773,065.00	87,965.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			3,766,320.00	2,833,313.00	1,527,884.14	2,833,313.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	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		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	267,243.00	275,773.00	151,454.62	275,773.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	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	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,639,018.00	1,883,363.00	1,810,157.82	1,883,363.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	40,292.58	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,906,261.00	2,159,136.00	2,001,905.02	2,159,136.00	0.00	0.0%
TOTAL, REVENUES			37,609,407.00	36,929,275.00	20,260,661.60	36,929,275.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,454,542.00	16,896,213.00	9,013,234.09	16,896,213.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	518,935.00	527,020.00	287,620.87	527,020.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,596,326.00	1,552,186.00	819,915.13	1,552,186.00	0.00	0.0%
Other Certificated Salaries		1900	126,257.00	177,575.00	107,391.56	177,575.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			19,696,060.00	19,152,994.00	10,228,161.65	19,152,994.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,105.00	161,455.00	77,000.70	161,455.00	0.00	0.0%
Classified Support Salaries		2200	1,466,307.00	1,422,569.00	806,990.88	1,422,569.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,312.00	168,530.00	97,792.49	168,530.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,220,226.00	1,261,352.00	698,366.84	1,261,352.00	0.00	0.0%
Other Classified Salaries		2900	276,010.00	277,636.00	156,255.35	277,636.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			3,222,960.00	3,291,542.00	1,836,406.26	3,291,542.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,643,685.00	1,532,031.00	834,668.55	1,532,031.00	0.00	0.0%
PERS		3201-3202	316,659.00	316,755.00	174,778.03	316,755.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	533,829.00	521,072.00	286,681.32	521,072.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,259,707.00	2,209,841.00	1,181,976.79	2,209,841.00	0.00	0.0%
Unemployment Insurance		3501-3502	69,657.00	66,602.00	36,344.17	66,602.00	0.00	0.0%
Workers' Compensation		3601-3602	274,427.00	238,390.00	128,518.93	238,390.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,968.00	155,975.00	82,410.17	155,975.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	114,133.05	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,119.00	15,119.00	7,912.25	15,119.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			5,255,051.00	5,055,785.00	2,847,423.26	5,055,785.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	424,100.00	577,100.00	558,920.95	577,100.00	0.00	0.0%
Books and Other Reference Materials		4200	23,557.00	73,376.00	22,568.56	73,376.00	0.00	0.0%
Materials and Supplies		4300	1,404,037.00	1,338,480.00	443,126.11	1,338,480.00	0.00	0.0%
Noncapitalized Equipment		4400	122,694.00	116,694.00	38,418.79	116,694.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,974,388.00	2,105,650.00	1,063,034.41	2,105,650.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	64,411.00	54,749.00	12,469.48	54,749.00	0.00	0.0%
Fees and Memberships		5300	25,583.00	24,583.00	21,910.92	24,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	148,590.26	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	963,159.00	963,159.00	454,092.80	963,159.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,195.00	236,433.00	120,804.79	236,433.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,800.00)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,022,895.00	966,439.00	435,448.45	966,439.00	0.00	0.0%
Communications		5900	128,712.00	128,712.00	115,196.50	128,712.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			2,550,067.00	2,563,987.00	1,308,513.20	2,563,987.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	58,000.00	50,370.00	58,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,938.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	192,515.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			247,453.00	256,318.00	248,686.83	256,318.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	23,500.00	23,500.00	0.00	23,500.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools								
To County Offices		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/IP Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5.00	5.00	4.95	5.00	0.00	0.0%
Other Debt Service - Principal		7439	169.00	169.00	169.05	169.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			23,674.00	23,674.00	174.00	23,674.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL EXPENDITURES			32,947,532.00	32,427,829.00	17,532,399.61	32,427,829.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	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	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	668,937.62	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	668,937.62	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,804,044.00)	(5,008,226.00)	(4,989.00)	(5,008,226.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	(668,937.62)	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
TOTAL CONTRIBUTIONS			(4,804,044.00)	(5,008,226.00)	(673,926.62)	(5,008,226.00)	0.00	0.0%
OTHER FINANCING SOURCES/USES								
(e) - b + c - d + e)			(4,804,044.00)	(5,008,226.00)	(1,342,864.24)	(5,008,226.00)	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	354,310.00	365,458.00	0.00	365,458.00	0.00	0.0%
2) Federal Revenue		8100-8299	672,802.00	1,871,504.00	445,894.13	1,871,504.00	0.00	0.0%
3) Other State Revenue		8300-8599	301,607.00	291,278.00	151,247.88	291,278.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,493,516.00	1,473,570.00	768,138.00	1,473,570.00	0.00	0.0%
5) TOTAL, REVENUES			2,822,235.00	4,001,810.00	1,365,280.01	4,001,810.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,479,749.00	2,864,331.00	1,747,966.97	2,864,331.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,213,069.00	2,366,196.00	1,257,211.00	2,366,196.00	0.00	0.0%
3) Employee Benefits		3000-3999	981,794.00	974,411.00	495,012.38	974,411.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,054,198.00	765,616.00	105,112.68	765,616.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	809,294.00	2,326,315.00	647,666.05	2,326,315.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	88,175.00	88,175.00	44,087.55	88,175.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,626,279.00	9,385,044.00	4,297,056.63	9,385,044.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,804,044.00)	(5,383,234.00)	(2,931,776.62)	(5,383,234.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	4,804,044.00	5,008,226.00	4,989.00	5,008,226.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,804,044.00	5,008,226.00	4,989.00	5,008,226.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	(375,008.00)	(2,926,787.62)	(375,008.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	465,000.20	465,000.20		465,000.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,000.20	465,000.20		465,000.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,000.20	465,000.20		465,000.20		
2) Ending Balance, June 30 (E + F1e)			465,000.20	89,992.20		89,992.20		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	465,000.20	89,992.20		89,992.20		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	234,927.00	234,927.00	0.00	234,927.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	119,383.00	130,531.00	0.00	130,531.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			354,310.00	365,458.00	0.00	365,458.00	0.00	0.0%
DERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	541,215.00	1,298,870.00	134,960.00	1,298,870.00	0.00	0.0%
Special Education Discretionary Grants		8182	70,493.00	284,494.00	29,868.00	284,494.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Investment Reserve Funds		8260	0.00	0.00	0.00	0.00		
Food Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
MA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	450.00	2,440.00	952.77	2,440.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
LB/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	52,851.00	285,700.00	280,102.47	285,700.00	0.00	0.0%
San Diego Dept of Education Financial Reporting Software - 2009.2.0 Standard-a (Rev 11/04/2009)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,793.00	0.00	10.89	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	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	0.0%
TOTAL FEDERAL REVENUE			672,802.00	1,871,504.00	445,894.13	1,871,504.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	25,790.00	48,672.00	21,633.00	48,672.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	169,252.00	160,655.00	96,394.00	160,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	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	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,645.00	56,723.00	8,166.59	56,723.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials								
	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	8,182.00	5,347.00	5,346.92	5,347.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,738.00	19,881.00	19,707.37	19,881.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			301,607.00	291,278.00	151,247.88	291,278.00	0.00	0.0%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	0.00	0.0%
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	22,046.00	22,613.00	22,613.00	22,613.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,471,470.00	1,450,957.00	745,525.00	1,450,957.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,493,516.00	1,473,570.00	768,138.00	1,473,570.00	0.00	0.0%
TOTAL, REVENUES			2,822,235.00	4,001,810.00	1,365,280.01	4,001,810.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,372,818.00	2,716,995.00	1,660,950.88	2,716,995.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	7,772.00	7,772.06	7,772.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,931.00	139,564.00	79,244.03	139,564.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,479,749.00	2,864,331.00	1,747,966.97	2,864,331.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,811,227.00	1,840,877.00	971,276.34	1,840,877.00	0.00	0.0%
Classified Support Salaries		2200	204,643.00	247,117.00	139,876.99	247,117.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,953.00	43,431.00	24,818.51	43,431.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,801.00	74,801.00	44,489.00	74,801.00	0.00	0.0%
Other Classified Salaries		2900	81,445.00	159,970.00	76,750.16	159,970.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,213,069.00	2,366,196.00	1,257,211.00	2,366,196.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	203,933.00	187,306.00	93,492.53	187,306.00	0.00	0.0%
PERS		3201-3202	209,747.00	226,013.00	112,781.47	226,013.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	203,140.00	216,305.00	110,153.93	216,305.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	294,676.00	279,381.00	134,387.56	279,381.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,076.00	14,147.00	7,215.80	14,147.00	0.00	0.0%
Workers' Compensation		3601-3602	55,286.00	50,143.00	25,596.24	50,143.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	63.00	744.14	63.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	9,955.81	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	936.00	1,053.00	684.90	1,053.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			981,794.00	974,411.00	495,012.38	974,411.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	48,645.00	56,723.00	35,049.25	56,723.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	966,229.00	662,267.00	53,808.29	662,267.00	0.00	0.0%
Noncapitalized Equipment		4400	39,324.00	46,626.00	16,255.14	46,626.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,054,198.00	765,616.00	105,112.68	765,616.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subscriptions for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,194.00	14,065.00	5,673.26	14,065.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	1,440.09	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	946,669.00	183,267.62	946,669.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	797,100.00	1,365,581.00	457,285.08	1,365,581.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			809,294.00	2,326,315.00	647,666.05	2,326,315.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools								
		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,477.00	4,477.00	2,238.30	4,477.00	0.00	0.0%
Other Debt Service - Principal		7439	83,698.00	83,698.00	41,849.25	83,698.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			88,175.00	88,175.00	44,087.55	88,175.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			7,626,279.00	9,385,044.00	4,297,056.63	9,385,044.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,804,044.00	5,008,226.00	4,989.00	5,008,226.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL CONTRIBUTIONS			4,804,044.00	5,008,226.00	4,989.00	5,008,226.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
- b + c - d + e)			4,804,044.00	5,008,226.00	4,989.00	5,008,226.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	32,291,136.00	32,302,284.00	16,730,872.44	32,302,284.00	0.00	0.0%
2) Federal Revenue		8100-8299	672,802.00	1,871,504.00	445,894.13	1,871,504.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,067,927.00	3,124,591.00	1,679,132.02	3,124,591.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,399,777.00	3,632,706.00	2,770,043.02	3,632,706.00	0.00	0.0%
5) TOTAL, REVENUES			40,431,642.00	40,931,085.00	21,625,941.61	40,931,085.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,175,809.00	22,017,325.00	11,976,128.62	22,017,325.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,436,029.00	5,657,738.00	3,093,617.26	5,657,738.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,236,845.00	6,030,196.00	3,342,435.64	6,030,196.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,028,586.00	2,871,266.00	1,168,147.09	2,871,266.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,359,361.00	4,890,302.00	1,956,179.25	4,890,302.00	0.00	0.0%
6) Capital Outlay		6000-6999	247,453.00	256,318.00	248,686.83	256,318.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	111,849.00	111,849.00	44,261.55	111,849.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			40,573,811.00	41,812,873.00	21,829,456.24	41,812,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(142,169.00)	(881,788.00)	(203,514.63)	(881,788.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	668,937.62	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	(668,937.62)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(1,337,875.24)	0.00		

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000

Form 011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,169.00)	(881,788.00)	(1,541,389.87)	(881,788.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,657,980.68	12,657,980.68		12,657,980.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,657,980.68	12,657,980.68		12,657,980.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,657,980.68	12,657,980.68		12,657,980.68		
2) Ending Balance, June 30 (E + F1e)			12,515,811.68	11,776,192.68		11,776,192.68		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,006,781.97	89,992.20		89,992.20		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,217,214.00	1,254,387.00		1,254,386.19		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,227,240.00	1,520,436.77		1,520,436.77		
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Revenue	0000	9780	312,374.00					
"Fair Share"	0000	9780	2,525,516.00					
Lottery	1100	9780		1,520,436.77				
Lottery	1100	9780				1,520,436.77		
c) Undesignated Amount		9790				8,891,377.52		
d) Unappropriated Amount		9790	6,044,575.71	8,891,376.71				

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	(1,004.00)	(1,004.00)	243.00	(1,004.00)	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	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	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	307,537.00	307,537.00	161,698.49	307,537.00	0.00	0.0%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,818,609.00	30,818,609.00	15,413,641.11	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,040.00	1,085,040.00	1,156,659.37	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,429.00)	(38,429.00)	(1,369.53)	(38,429.00)	0.00	0.0%
Supplemental Taxes		8044	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	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, Revenue Limit Sources			32,171,753.00	32,171,753.00	16,730,872.44	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(234,927.00)	(234,927.00)	0.00	(234,927.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	234,927.00	234,927.00	0.00	234,927.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	119,383.00	130,531.00	0.00	130,531.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			32,291,136.00	32,302,284.00	16,730,872.44	32,302,284.00	0.00	0.0%
DERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	541,215.00	1,298,870.00	134,960.00	1,298,870.00	0.00	0.0%
Special Education Discretionary Grants		8182	70,493.00	284,494.00	29,868.00	284,494.00	0.00	0.0%
Wild Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Invest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
IMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Contracts Between LEAs		8285	450.00	2,440.00	952.77	2,440.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	52,851.00	285,700.00	280,102.47	285,700.00	0.00	0.0%
LB/IASA								
San Diego Dept of Education								
Financial Reporting Software - 2009.2.0								
Standard-a (Rev 11/04/2009)								

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000

Form 011
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,793.00	0.00	10.89	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	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	0.0%
TOTAL FEDERAL REVENUE			672,802.00	1,871,504.00	445,894.13	1,871,504.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	25,790.00	48,672.00	21,633.00	48,672.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	169,252.00	160,655.00	96,394.00	160,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Class Size Reduction, K-3		8434	2,395,827.00	2,300,508.00	598,957.00	2,300,508.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	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	0.0%
Lottery - Unrestricted and Instructional Materials		8560	511,830.00	501,563.00	164,028.73	501,563.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	8,182.00	5,347.00	5,346.92	5,347.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	957,046.00	107,846.00	792,772.37	107,846.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			4,067,927.00	3,124,591.00	1,679,132.02	3,124,591.00	0.00	0.0%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	267,243.00	275,773.00	151,454.62	275,773.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	0.0%
Transportation Services	7230, 7240	8677	0.00	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	0.0%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	1,661,064.00	1,905,976.00	1,832,770.82	1,905,976.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	40,292.58	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,471,470.00	1,450,957.00	745,525.00	1,450,957.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			3,399,777.00	3,632,706.00	2,770,043.02	3,632,706.00	0.00	0.0%
TOTAL REVENUES			40,431,642.00	40,931,085.00	21,625,941.61	40,931,085.00	0.00	0.0%

2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000

Form 011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,827,360.00	19,613,208.00	10,674,184.97	19,613,208.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	518,935.00	534,792.00	295,392.93	534,792.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,703,257.00	1,691,750.00	899,159.16	1,691,750.00	0.00	0.0%
Other Certificated Salaries		1900	126,257.00	177,575.00	107,391.56	177,575.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			22,175,809.00	22,017,325.00	11,976,128.62	22,017,325.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,893,332.00	2,002,332.00	1,048,277.04	2,002,332.00	0.00	0.0%
Classified Support Salaries		2200	1,670,950.00	1,669,686.00	946,867.87	1,669,686.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	219,265.00	211,961.00	122,611.00	211,961.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,295,027.00	1,336,153.00	742,855.84	1,336,153.00	0.00	0.0%
Other Classified Salaries		2900	357,455.00	437,606.00	233,005.51	437,606.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			5,436,029.00	5,657,738.00	3,093,617.26	5,657,738.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,847,618.00	1,719,337.00	928,161.08	1,719,337.00	0.00	0.0%
PERS		3201-3202	526,406.00	542,768.00	287,559.50	542,768.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	736,969.00	737,377.00	396,835.25	737,377.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,554,383.00	2,489,222.00	1,316,364.35	2,489,222.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,733.00	80,749.00	43,559.97	80,749.00	0.00	0.0%
Workers' Compensation		3601-3602	329,713.00	288,533.00	154,115.17	288,533.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,968.00	156,038.00	83,154.31	156,038.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	124,088.86	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,055.00	16,172.00	8,597.15	16,172.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			6,236,845.00	6,030,196.00	3,342,435.64	6,030,196.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	472,745.00	633,823.00	593,970.20	633,823.00	0.00	0.0%
Books and Other Reference Materials		4200	23,557.00	73,376.00	22,568.56	73,376.00	0.00	0.0%
Materials and Supplies		4300	2,370,266.00	2,000,747.00	496,934.40	2,000,747.00	0.00	0.0%
Noncapitalized Equipment		4400	162,018.00	163,320.00	54,673.93	163,320.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,028,586.00	2,871,266.00	1,168,147.09	2,871,266.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subscriptions for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,605.00	68,814.00	18,142.74	68,814.00	0.00	0.0%
Dues and Memberships		5300	25,583.00	24,583.00	21,910.92	24,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	148,590.26	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	963,159.00	963,159.00	455,532.89	963,159.00	0.00	0.0%
Contracts, Leases, Repairs, and Noncapitalized Improvements		5600	232,195.00	1,183,102.00	304,072.41	1,183,102.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(76,800.00)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,819,995.00	2,332,020.00	892,733.53	2,332,020.00	0.00	0.0%
Communications		5900	128,712.00	128,712.00	115,196.50	128,712.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			3,359,361.00	4,890,302.00	1,956,179.25	4,890,302.00	0.00	0.0%

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	58,000.00	50,370.00	58,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,938.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	192,515.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			247,453.00	256,318.00	248,686.83	256,318.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	23,500.00	23,500.00	0.00	23,500.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,482.00	4,482.00	2,243.25	4,482.00	0.00	0.0%
Other Debt Service - Principal		7439	83,867.00	83,867.00	42,018.30	83,867.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			111,849.00	111,849.00	44,261.55	111,849.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL EXPENDITURES			40,573,811.00	41,812,873.00	21,829,456.24	41,812,873.00	0.00	0.0%

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2009-10 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000

Form 011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	668,937.62	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	668,937.62	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	(668,937.62)	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
e) TOTAL, CONTRIBUTIONS			0.00	0.00	(668,937.62)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
- b + c - d + e)			0.00	0.00	(1,337,875.24)	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	103,373.00	109,452.00	21,499.67	109,452.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,057.00	6,598.00	1,281.44	6,598.00	0.00	0.0%
4) Other Local Revenue		8600-8799	953,132.00	701,621.00	329,756.24	701,621.00	0.00	0.0%
5) TOTAL REVENUES			1,061,562.00	817,671.00	352,537.35	817,671.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	148,407.00	150,556.00	69,682.17	150,556.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,231.00	42,588.00	24,041.85	42,588.00	0.00	0.0%
4) Books and Supplies		4000-4999	743,901.00	537,894.00	204,362.64	537,894.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,079.00	17,386.00	8,238.93	17,386.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
9) TOTAL EXPENDITURES			972,739.00	770,545.00	306,325.59	770,545.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			88,823.00	47,126.00	46,211.76	47,126.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,823.00	47,126.00	46,211.76	47,126.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,762.33	5,762.33		5,762.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762.33	5,762.33		5,762.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762.33	5,762.33		5,762.33		
2) Ending Balance, June 30 (E + F1e)			94,585.33	52,888.33		52,888.33		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				52,888.33		
d) Unappropriated Amount		9790	94,585.33	52,888.33				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	103,373.00	109,452.00	21,499.67	109,452.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			103,373.00	109,452.00	21,499.67	109,452.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,057.00	6,598.00	1,281.44	6,598.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,057.00	6,598.00	1,281.44	6,598.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	888,687.00	641,860.00	329,234.52	641,860.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	521.72	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	62,945.00	58,261.00	0.00	58,261.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			953,132.00	701,621.00	329,756.24	701,621.00	0.00	0.0%
TOTAL, REVENUES			1,061,562.00	817,671.00	352,537.35	817,671.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	148,407.00	150,556.00	69,682.17	150,556.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			148,407.00	150,556.00	69,682.17	150,556.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,414.00	11,779.00	6,447.52	11,779.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,823.00	8,945.00	4,745.16	8,945.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,096.00	20,165.00	10,794.37	20,165.00	0.00	0.0%
Unemployment Insurance		3501-3502	385.00	374.00	209.00	374.00	0.00	0.0%
Workers' Compensation		3601-3602	1,513.00	1,325.00	740.93	1,325.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	23.57	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	1,081.30	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,231.00	42,588.00	24,041.85	42,588.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	8,359.00	4,533.74	8,359.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	743,901.00	529,535.00	199,828.90	529,535.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			743,901.00	537,894.00	204,362.64	537,894.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,719.00	219.00	64.90	219.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,161.00	13,968.00	6,378.86	13,968.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,199.00	3,199.00	1,795.17	3,199.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,079.00	17,386.00	8,238.93	17,386.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
TOTAL, EXPENDITURES			972,739.00	770,545.00	306,325.59	770,545.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	3,661.17	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	3,661.17	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	71,461.00	245,830.00	245,829.29	245,830.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			71,461.00	245,830.00	245,829.29	245,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(63,461.00)	(237,830.00)	(242,168.12)	(237,830.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	668,937.32	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	668,937.62	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	1,337,874.94	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,461.00)	(237,830.00)	1,095,706.82	(237,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	796,705.62	796,705.62		796,705.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			796,705.62	796,705.62		796,705.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,705.62	796,705.62		796,705.62		
2) Ending Balance, June 30 (E + F1e)			733,244.62	558,875.62		558,875.62		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				558,875.62		
d) Unappropriated Amount		9790	733,244.62	558,875.62				

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2009-10 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	3,661.17	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	3,661.17	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	3,661.17	8,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,461.00	245,830.00	245,829.29	245,830.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,461.00	245,830.00	245,829.29	245,830.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	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	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			71,461.00	245,830.00	245,829.29	245,830.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General, Special Reserve, & Building Funds		8915	0.00	0.00	668,937.62	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	(0.30)	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	668,937.32	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	668,937.62	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	668,937.62	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	1,337,874.94	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	8,127.02	38,000.00	0.00	0.0%
5) TOTAL REVENUES			38,000.00	38,000.00	8,127.02	38,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			38,000.00	38,000.00	8,127.02	38,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,000.00	38,000.00	8,127.02	38,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,338,788.90	1,338,788.90		1,338,788.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,338,788.90	1,338,788.90		1,338,788.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,788.90	1,338,788.90		1,338,788.90		
2) Ending Balance, June 30 (E + F1e)			1,376,788.90	1,376,788.90		1,376,788.90		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,376,788.90		
d) Unappropriated Amount		9790	1,376,788.90	1,376,788.90				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	8,127.02	38,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,000.00	38,000.00	8,127.02	38,000.00	0.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	8,127.02	38,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,400.00	93,400.00	17,340.67	93,400.00	0.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	17,340.67	93,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,400.00	83,400.00	17,340.67	83,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			83,400.00	83,400.00	17,340.67	83,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	192,685.15	192,685.15		192,685.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,685.15	192,685.15		192,685.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,685.15	192,685.15		192,685.15		
2) Ending Balance, June 30 (E + F1e)			276,085.15	276,085.15		276,085.15		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				276,085.15		
d) Unappropriated Amount		9790	276,085.15	276,085.15				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	1,228.60	3,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	90,000.00	90,000.00	16,112.07	90,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			93,400.00	93,400.00	17,340.67	93,400.00	0.00	0.0%
TOTAL, REVENUES			93,400.00	93,400.00	17,340.67	93,400.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

2009-10 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.0%
(c) TOTAL SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	275,000.00	275,000.00	54,648.14	275,000.00	0.00	0.0%
5) TOTAL, REVENUES			275,000.00	275,000.00	54,648.14	275,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275,000.00	275,000.00	54,648.14	275,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	275,000.00	54,648.14	275,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,111,281.54	8,111,281.54		8,111,281.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,111,281.54	8,111,281.54		8,111,281.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,281.54	8,111,281.54		8,111,281.54		
2) Ending Balance, June 30 (E + F1e)			8,386,281.54	8,386,281.54		8,386,281.54		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				8,386,281.54		
d) Unappropriated Amount		9790	8,386,281.54	8,386,281.54				

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	49,269.80	275,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,378.34	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,000.00	275,000.00	54,648.14	275,000.00	0.00	0.0%
TOTAL, REVENUES			275,000.00	275,000.00	54,648.14	275,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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2009-10 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,873,582.00	2,704,000.00	1,322,632.13	2,704,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,873,582.00	2,704,000.00	1,322,632.13	2,704,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	65,383.00	70,187.00	19,609.72	70,187.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,893,923.00	1,695,731.00	973,893.31	1,695,731.00	0.00	0.0%
3) Employee Benefits		3000-3999	381,524.00	386,291.00	210,437.29	386,291.00	0.00	0.0%
4) Books and Supplies		4000-4999	202,795.00	201,364.00	71,340.18	201,364.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	170,967.00	95,720.00	39,556.56	95,720.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,714,592.00	2,449,293.00	1,314,837.06	2,449,293.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,990.00	254,707.00	7,795.07	254,707.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			158,990.00	254,707.00	7,795.07	254,707.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,530,519.56	1,530,519.56		1,530,519.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,519.56	1,530,519.56		1,530,519.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,530,519.56	1,530,519.56		1,530,519.56		
2) Ending Net Assets, June 30 (E + F1e)			1,689,509.56	1,785,226.56		1,785,226.56		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,785,226.56		
d) Unappropriated Amount		9790	1,689,509.56	1,785,226.56				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	9,522.36	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,838,582.00	2,669,000.00	1,313,109.77	2,669,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,873,582.00	2,704,000.00	1,322,632.13	2,704,000.00	0.00	0.0%
TOTAL, REVENUES			2,873,582.00	2,704,000.00	1,322,632.13	2,704,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	65,383.00	70,187.00	19,609.72	70,187.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,383.00	70,187.00	19,609.72	70,187.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	210,277.00	209,163.00	99,122.40	209,163.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	329,399.00	340,821.00	198,463.99	340,821.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,728.00	38,037.00	23,327.77	38,037.00	0.00	0.0%
Other Classified Salaries		2900	1,282,519.00	1,107,710.00	652,979.15	1,107,710.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,893,923.00	1,695,731.00	973,893.31	1,695,731.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,548.00	12,707.00	3,526.48	12,707.00	0.00	0.0%
PERS		3201-3202	175,462.00	171,545.00	71,749.58	171,545.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,301.00	82,226.00	72,400.09	82,226.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,654.00	80,683.00	42,979.98	80,683.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,877.00	5,917.00	2,980.91	5,917.00	0.00	0.0%
Workers' Compensation		3601-3602	23,110.00	23,154.00	10,579.45	23,154.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	482.00	356.45	482.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	9,005.00	3,720.80	9,005.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	572.00	572.00	2,143.55	572.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			381,524.00	386,291.00	210,437.29	386,291.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	197,795.00	196,364.00	71,340.18	196,364.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			202,795.00	201,364.00	71,340.18	201,364.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	13,328.00	3,913.76	13,328.00	0.00	0.0%
Dues and Memberships		5300	550.00	550.00	165.75	550.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,165.00	5,165.00	3,060.88	5,165.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	4,275.70	10,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,800.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,952.00	60,177.00	27,623.81	60,177.00	0.00	0.0%
Communications		5900	6,200.00	6,200.00	516.66	6,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			170,967.00	95,720.00	39,556.56	95,720.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			2,714,592.00	2,449,293.00	1,314,837.06	2,449,293.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	261.95	1,400.00	0.00	0.0%
5) TOTAL REVENUES			1,400.00	1,400.00	261.95	1,400.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,400.00	1,400.00	261.95	1,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,400.00	1,400.00	261.95	1,400.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	43,150.89	43,150.89		43,150.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,150.89	43,150.89		43,150.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			43,150.89	43,150.89		43,150.89		
2) Ending Net Assets, June 30 (E + F1e)			44,550.89	44,550.89		44,550.89		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				44,550.89		
d) Unappropriated Amount		9790	44,550.89	44,550.89				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	261.95	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	261.95	1,400.00	0.00	0.0%
TOTAL, REVENUES			1,400.00	1,400.00	261.95	1,400.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
General Education	4,043.57	3,994.22	3,994.22	3,994.22	0.00	0%
Special Education	48.38	50.21	50.21	50.21	0.00	0%
HIGH SCHOOL						
General Education	0.00	0.00	0.00	0.00	0.00	0%
Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
Special Education	0.00	0.00	0.00	0.00	0.00	0%
TOTAL, K-12 ADA	4,091.95	4,044.43	4,044.43	4,044.43	0.00	0%
ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
ASSES FOR ADULTS						
Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
ADA TOTALS Sum of lines 7, 9, 13, & 14)	4,091.95	4,044.43	4,044.43	4,044.43	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
Elementary	0.00	0.00	0.00	0.00	0.00	0%
High School	0.00	0.00	0.00	0.00	0.00	0%
TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
9. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
10. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
i. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2010

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dena Whittington

Telephone: 858-523-3195

Title: Assistant Superintendent of Business

E-mail: dwhittington@dmusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

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CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?		
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
			n/a	X
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	31,936,826.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,103.34	0.00%	6,103.34	0.00%	6,103.34
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		4,044.43	0.00%	4,044.43	0.00%	4,044.43
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		24,684,531.40	0.00%	24,684,531.40	0.00%	24,684,531.40
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		24,684,531.40	0.00%	24,684,531.40	0.00%	24,684,531.40
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		20,153,685.66	0.00%	20,153,685.66	0.00%	20,153,685.66
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		11,937,593.34	-2.63%	11,623,456.21	-1.37%	11,464,570.50
i. Revenue Limit Transfers (Objects 8091 and 8097)		(234,927.00)	-100.00%		0.00%	
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		80,474.00	-100.00%		0.00%	
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		31,936,826.00	-0.50%	31,777,141.87	-0.50%	31,618,256.16
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,833,313.00	-43.45%	1,602,111.00	0.00%	1,602,111.00
4. Other Local Revenues	8600-8799	2,159,136.00	-31.96%	1,469,136.00	0.00%	1,469,136.00
5. Other Financing Sources	8900-8999	(5,008,226.00)	14.86%	(5,752,378.80)	3.69%	(5,964,814.00)
6. Total (Sum lines A1k thru A5)		31,921,049.00	-8.85%	29,096,010.07	-1.28%	28,724,689.16
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				19,152,994.00		18,832,254.00
b. Step & Column Adjustment				369,260.00		362,845.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(690,000.00)		(690,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,152,994.00	-1.67%	18,832,254.00	-1.74%	18,505,099.00
2. Classified Salaries						
a. Base Salaries				3,291,542.00		3,357,372.00
b. Step & Column Adjustment				65,830.00		67,147.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,291,542.00	2.00%	3,357,372.00	2.00%	3,424,519.00
3. Employee Benefits	3000-3999	5,055,785.00	2.00%	5,156,900.00	2.00%	5,260,038.00
4. Books and Supplies	4000-4999	2,105,650.00	0.00%	2,105,650.00	0.00%	2,105,650.00
5. Services and Other Operating Expenditures	5000-5999	2,563,987.00	0.00%	2,563,987.00	0.00%	2,563,987.00
6. Capital Outlay	6000-6999	256,318.00	0.00%	256,318.00	0.00%	256,318.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,674.00	0.00%	23,674.00	0.00%	23,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,427,829.00	-0.47%	32,274,034.00	-0.49%	32,117,164.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(506,780.00)		(3,178,023.93)		(3,392,474.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,192,980.48		11,686,200.48		8,508,176.55
2. Ending Fund Balance (Sum lines C and D1)		11,686,200.48		8,508,176.55		5,115,701.71
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	20,000.00		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,254,386.19		1,232,290.00		1,231,257.00
c. Fund Balance Designations	9775, 9780	1,520,436.77		1,520,436.77		1,520,436.77
d. Undesignated/Unappropriated Balance	9790	8,891,377.52		5,735,449.78		2,344,007.94
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		11,686,200.48		8,508,176.55		5,115,701.71

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
I. General Fund						
a. Designated for Economic Uncertainties	9770	1,254,386.19		1,232,290.00		1,231,257.00
b. Undesignated/Unappropriated Amount	9790	8,891,377.52		5,735,449.78		2,344,007.94
If GL data does not exist, key enter lines E2a and E2b						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00				
b. Undesignated/Unappropriated Amount	9790	1,376,788.90		1,376,788.90		1,376,788.90
3. Total Available Reserves (Sum lines E1 thru E2b)		11,522,552.61		8,344,528.68		4,952,053.84
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
\$202,000 of teacher salaries were charged to the ARRA Stabilization Funds. Budget amount for property taxes in 09-10 remain the same. Estimates from the Assessors Office continue to decline, but are higher than budget at this time. 50% reduction in property taxes is projected for each of the two subsequent years. 2% is included for step and column for both certificated and classified. \$690,000 is deducted from local revenue and teacher salaries due to DMSEF fundraising to date.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	365,458.00	0.00%	365,458.00	0.00%	365,458.00
2. Federal Revenues	8100-8299	1,871,504.00	-55.62%	830,614.00	0.00%	830,614.00
3. Other State Revenues	8300-8599	291,278.00	-0.34%	290,288.00	0.00%	290,288.00
4. Other Local Revenues	8600-8799	1,473,570.00	0.00%	1,473,570.00	0.00%	1,473,570.00
5. Other Financing Sources	8900-8999	5,008,226.00	14.86%	5,752,378.80	3.69%	5,964,814.00
6. Total (Sum lines A1 thru A5)		9,010,036.00	-3.30%	8,712,308.80	2.44%	8,924,744.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
I. Certificated Salaries						
a. Base Salaries				2,864,331.00		2,714,777.00
b. Step & Column Adjustment				52,446.00		54,295.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(202,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,864,331.00	-5.22%	2,714,777.00	2.00%	2,769,072.00
2. Classified Salaries						
a. Base Salaries				2,366,196.00		2,413,519.00
b. Step & Column Adjustment				47,323.00		48,270.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,366,196.00	2.00%	2,413,519.00	2.00%	2,461,789.00
3. Employee Benefits	3000-3999	974,411.00	2.00%	993,899.00	2.00%	1,013,777.00
4. Books and Supplies	4000-4999	765,616.00	-65.31%	265,616.00	0.00%	265,616.00
5. Services and Other Operating Expenditures	5000-5999	2,326,315.00	0.00%	2,326,315.00	0.00%	2,326,315.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,175.00	0.00%	88,175.00	0.00%	88,175.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,385,044.00	-6.21%	8,802,301.00	1.39%	8,924,744.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(375,008.00)		(89,992.20)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		465,000.20		89,992.20		0.00
2. Ending Fund Balance (Sum lines C and D1)		89,992.20		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	89,992.20		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		89,992.20		0.00		0.00

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

\$202,000 of classroom teacher salaries were paid by ARRA Stabilization Funds in 09-10. Those salaries will be charged to the Unrestricted General Fund in 10-11.

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	32,302,284.00	-0.49%	32,142,599.87	-0.49%	31,983,714.16
2. Federal Revenues	8100-8299	1,871,504.00	-55.62%	830,614.00	0.00%	830,614.00
3. Other State Revenues	8300-8599	3,124,591.00	-39.44%	1,892,399.00	0.00%	1,892,399.00
4. Other Local Revenues	8600-8799	3,632,706.00	-18.99%	2,942,706.00	0.00%	2,942,706.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		40,931,085.00	-7.63%	37,808,318.87	-0.42%	37,649,433.16
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				22,017,325.00		21,547,031.00
b. Step & Column Adjustment				421,706.00		417,140.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(892,000.00)		(690,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,017,325.00	-2.14%	21,547,031.00	-1.27%	21,274,171.00
2. Classified Salaries						
a. Base Salaries				5,657,738.00		5,770,891.00
b. Step & Column Adjustment				113,153.00		115,417.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,657,738.00	2.00%	5,770,891.00	2.00%	5,886,308.00
3. Employee Benefits	3000-3999	6,030,196.00	2.00%	6,150,799.00	2.00%	6,273,815.00
4. Books and Supplies	4000-4999	2,871,266.00	-17.41%	2,371,266.00	0.00%	2,371,266.00
5. Services and Other Operating Expenditures	5000-5999	4,890,302.00	0.00%	4,890,302.00	0.00%	4,890,302.00
6. Capital Outlay	6000-6999	256,318.00	0.00%	256,318.00	0.00%	256,318.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	111,849.00	0.00%	111,849.00	0.00%	111,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,812,873.00	-1.76%	41,076,335.00	-0.08%	41,041,908.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(881,788.00)		(3,268,016.13)		(3,392,474.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,657,980.68		11,776,192.68		8,508,176.55
2. Ending Fund Balance (Sum lines C and D1)		11,776,192.68		8,508,176.55		5,115,701.71
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	109,992.20		20,000.00		20,000.00
b. Designated for Economic Uncertainties	9770	1,254,386.19		1,232,290.00		1,231,257.00
c. Fund Balance Designations	9775, 9780	1,520,436.77		1,520,436.77		1,520,436.77
d. Undesignated/Unappropriated Balance	9790	8,891,377.52		5,735,449.78		2,344,007.94
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		11,776,192.68		8,508,176.55		5,115,701.71

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	1,254,386.19		1,232,290.00		1,231,257.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	8,891,377.52		5,735,449.78		2,344,007.94
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.33)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	1,376,788.90		1,376,788.90		1,376,788.90
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		11,522,551.28		8,344,528.68		4,952,053.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		27.56%		20.31%		12.07%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		4,044.43		4,044.43		4,044.43
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		41,812,873.00		41,076,335.00		41,041,908.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		41,812,873.00		41,076,335.00		41,041,908.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,254,386.19		1,232,290.05		1,231,257.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,254,386.19		1,232,290.05		1,231,257.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,853.34	5,853.34	5,853.34
2. Inflation Increase	0041	250.00	250.00	250.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,103.34	6,103.34	6,103.34
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,103.34	6,103.34	6,103.34
b. Revenue Limit ADA	0033	4,091.95	4,044.43	4,044.43
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	24,974,562.11	24,684,531.40	24,684,531.40
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	24,974,562.11	24,684,531.40	24,684,531.40
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	20,487,382.54	20,153,685.66	20,153,685.66
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	81,478.00	81,478.00	81,478.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	169,852.00	169,852.00	169,852.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(88,374.00)	(88,374.00)	(88,374.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	20,399,008.54	20,065,311.66	20,065,311.66

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	32,172,757.00	32,172,757.00	32,172,757.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	32,172,757.00	32,172,757.00	32,172,757.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	0.00	0.00	0.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,004.00	1,004.00	1,004.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,004.00)	(1,004.00)	(1,004.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(1,004.00)	(1,004.00)	(1,004.00)

OTHER NON-REVENUE LIMIT ITEMS

3. Core Academic Program	9001	0.00	0.00	0.00
4. California High School Exit Exam	9002	0.00	0.00	0.00
5. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
6. Apprenticeship Funding	0570	0.00	0.00	0.00
7. Community Day School Additional Funding	9007	0.00	0.00	0.00

**Del Mar Union School District
Ocean Air Child Care Facility Funding
2010-2011**

Proposed Funding Plan:

	Unrestricted General Fund	Spec Reserve for Capital Outlay	Enterprise Fund
Estimated Ending Balance 10-11	\$7 million	\$8 million	\$2 million
Estimated Cost of Construction	-\$1 million	\$0	\$0
Reimbursement	+\$1 million	\$0	-\$1 million
Revised Estimated Ending Balance 10-11	\$7 million	\$8 million	\$1 million

Alternative Funding Plan:

	Unrestricted General Fund	Spec Reserve for Capital Outlay	Enterprise Fund
Estimated Ending Balance 10-11	\$7 million	\$8 million	\$2 million
Estimated Cost of Construction	\$0	-\$1 million	\$0
Reimbursement	+\$1 million	\$0	-\$1 million
Revised Estimated Ending Balance 10-11	\$8 million	\$7 million	\$1 million

Rationale:

- 1-Reserve in Enterprise Fund was established to fund the Ocean Air childcare facility
- 2-Reserve in Enterprise Fund can be transferred to the General Fund for Operating Expenses
- 3-Reserve in Capital Outlay Fund must be spent on "Capital Outlay" without other consequences
- 4-Construction of child care facility qualifies as "Capital Outlay"
- 5-Alternative funding plan can be implemented upon board approval

2010 SSC School District and County Office Financial Projection Dashboard

Governor's 2010-11 Budget Proposal

This version of SSC's Financial Projection Dashboard is based on the Governor's 2010-11 State Budget proposal. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts, and this resulted in changes to virtually every factor for 2009-10 and thereafter. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Statutory COLA (use for K-12 and COE Revenue Limits)	4.25%	-0.38%	1.80% ¹	2.40%	2.80%	3.10%
Revenue Limit Deficits:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89932	.89932	.89932	.89932	.89932	.89932
Total Deficit %	18.355%	18.355%	18.355%	18.355%	18.355%	18.355%
Net Revenue Limit Change: K-12	-7.64%	-0.38%	1.80%	2.40%	2.80%	3.10%
Revenue Limit Deficits—COEs:						
Eliminates COLA	.90785	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.89639	.89639	.89639	.89639	.89639	.89639
Total Deficit %	18.621%	18.621%	18.621%	18.621%	18.621%	18.621%
Net Revenue Limit Change: COEs	-7.95%	-0.38%	1.80%	2.40%	2.80%	3.10%
Other Revenue Limit Adjustments	-\$252.83 ² per ADA	-\$191 Elem ³ -\$231 High ³ -\$201 Unified ³ per ADA	-\$191 Elem -\$231 High -\$201 Unified per ADA	-\$191 Elem -\$231 High -\$201 Unified per ADA	-\$191 Elem -\$231 High -\$201 Unified per ADA	-\$191 Elem -\$231 High -\$201 Unified per ADA
Special Education COLA (on state and local share only)	0.00%	-0.38%	1.80%	2.40%	2.80%	3.10%
State Categorical Funding (including adult education and ROC/P) ⁴						
Tier I	0.00%	N/A ⁴	1.80%	2.40%	2.80%	3.10%
Tier II	-4.46%	-0.38%	1.80%	2.40%	2.80%	3.10%
Tier III	-4.46%	-0.38%	1.80%	2.40%	2.80%	3.10%
California CPI	0.80%	2.00%	2.60%	2.90%	3.20%	3.40%
California Lottery						
Base	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
Proposition 20	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00
Interest Rate for Ten-Year Treasuries	3.50%	3.90%	4.30%	4.70%	5.00%	5.20%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411
2010-11 Inflation Increase @ -0.38% COLA	-\$23	-\$28	-\$24
2010-11 Statewide Average (est.)	\$6,109	\$7,341	\$6,387

2010-11 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$4,983 -\$191 ³	\$5,058 -\$191 ³	\$5,203 -\$191 ³	\$6,040 -\$231 ³
Categorical Block Grant (est.) ⁵	\$399	\$399	\$399	\$399
Total	\$5,191	\$5,266	\$5,411	\$6,208

¹ While a positive statutory COLA is projected for 2011-12, the state's ability to fund it is suspect. Districts should have a contingency plan if the state decides not to fund this COLA percentage.

² The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision requires school districts, COEs, and charter schools to reduce revenue limits by \$252.83 per ADA on a one-time basis in 2009-10.

³ The Governor's Budget proposes an ongoing revenue limit adjustment of \$191 for elementary, \$231 for high school, and \$201 for unified revenue limits tied to reductions to school district administration, and contracting out. \$45 million reduction to COEs to be determined.

⁴ The categorical cut percentages are based on the amount of cuts from prior-year funding. In 2010-11, Tier I programs have various funding rates.

⁵ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately.

DEL MAR UNION SCHOOL DISTRICT
2009/2010 PROJECTED COST FOR PARTICIPATION IN K-3 CSR PROGRAM
(based on 10/02/09 enrollment)

Class Size	as of 10/2/09	21:1	22:1	23:1	24:1	25:1	27:1	30:1
Students	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340
FTEs	119	111	106	102	98	94	87	78
FTE reduction		8	13	17	21	25	32	41
Teacher Cost	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00
Cost Reduction	\$ -	\$ 519,646.00	\$ 878,981.00	\$ 1,164,948.00	\$ 1,501,387.00	\$ 1,856,784.00	\$ 2,502,676.00	\$ 3,176,000.00
*CSR Funding	\$ 2,300,508.00	\$ 2,265,876.00	\$ 2,147,569.00	\$ 2,028,259.00	\$ 1,908,950.00	\$ 1,670,332.00	\$ -	\$ -
Cost to District	\$ 8,647,492.00	\$ 8,162,478.00	\$ 7,921,450.00	\$ 7,754,793.00	\$ 7,537,663.00	\$ 7,420,884.00	\$ 8,445,324.00	\$ 7,772,000.00
Savings		\$ 485,014.00	\$ 726,042.00	\$ 892,699.00	\$ 1,109,829.00	\$ 1,226,608.00	\$ 202,168.00	\$ 875,492.00

*CSR Funding based on EC Section 52124.3 which provides new schedule of reduced funding percentages for classes exceeding 20.44 pupils for a four-year period from 2008-09 through 2011-12.

**Del Mar Union School District
09-10 ESC Site Funding**

Reconciliation of Positions Filled

October 13, 2009

Site	Hired Certificated FTE	Hired Classified FTE	Certificated Dollar Value	Classified Dollar Value	Combined Purchased Staff
Ashley Falls	2.40	0.00	\$ 216,000	\$ -	\$ 216,000
Carmel Del Mar	2.00	0.00	\$ 180,000	\$ -	\$ 180,000
Del Mar Heights	2.00	0.00	\$ 180,000	\$ -	\$ 180,000
Del Mar Hills	1.80	0.00	\$ 162,000	\$ -	\$ 162,000
Ocean Air	2.60	0.00	\$ 234,000	\$ -	\$ 234,000
Sage Canyon	1.85	0.50	\$ 166,500	\$ 15,000	\$ 181,500
Sycamore Ridge	2.10	0.00	\$ 189,000	\$ -	\$ 189,000
Torrey Hills	2.00	0.00	\$ 180,000	\$ -	\$ 180,000
	16.75	0.50	\$ 1,507,500	\$ 15,000	\$ 1,522,500

Site	DMSEF Deferred from 2008-09	DMSEF Check dated 4/29/2009	DMSEF Check dated 6/15/2009	DMSEF Check dated 10/13/2009	Total DMSEF Donations
Ashley Falls	\$ 72,568.80	\$ 143,431	\$ -		\$ 216,000
Carmel Del Mar	\$ 10,987.00	\$ 168,918	\$ 95		\$ 180,000
Del Mar Heights	\$ 6,575.00	\$ 173,425	\$ -		\$ 180,000
Del Mar Hills	\$ 2,600.00	\$ 143,582	\$ 1,477	\$ 14,341	\$ 162,000
Ocean Air	\$ 9,269.32	\$ 242,021	\$ 710		\$ 252,000
Sage Canyon	\$ 25,020.50	\$ 222,612	\$ 3,045	\$ (3,045)	\$ 247,633
Sycamore Ridge	\$ 49,325.00	\$ 139,675	\$ -		\$ 189,000
Torrey Hills	\$ 29,641.14	\$ 115,879	\$ 26,388	\$ 8,092	\$ 180,000
	\$ 205,986.76	\$ 1,349,543	\$ 31,715	\$ 19,388	\$ 1,606,633

Site	Balance
Ashley Falls	\$ -
Carmel Del Mar	\$ -
Del Mar Heights	\$ -
Del Mar Hills	\$ -
Ocean Air	\$ 18,000
Sage Canyon	\$ 66,133
Sycamore Ridge	\$ -
Torrey Hills	\$ 0
	\$ 84,133

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Del Mar Union School District
Plant Manager and Night Custodian Time Standards
2009-2010

249

1. One Plant Manager/Night Custodian for every 13 teachers plus
 2. One Plant Manager/Night Custodian for every 325 students..... plus
 3. One Plant Manager/Night Custodian for every 13 classrooms... plus
 4. One Plant Manager/Night Custodian for every 18000 sq. ft. plus
- total divided by 4

			Allocation Per Formula	Staffing Assigned	Variance
Ashley Falls:	27 Teachers divided by 13	2.08			
	474 Students divided by 325	1.46			
	27 Classrooms divided by 13	2.08			
	65226 Sq. Ft. divided by 18000	3.62			
	Total divided by 4	9.24	2.31		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.37	2.40	0.03
Sage Canyon	42 Teachers divided by 13	3.23			
	763 Students divided by 325	2.35			
	42 Classrooms divided by 13	3.23			
	67314 Sq. Ft. divided by 18000	3.74			
	Total divided by 4	12.55	3.14		
	Community usage		0.06		
	(FTE) Total Custodians needed		3.20	3.00	-0.20
Torrey Hills	37 Teachers divided by 13	2.85			
	656 Students divided by 325	2.02			
	37 Classrooms divided by 13	2.85			
	66273 Sq. Ft. divided by 18000	3.68			
	Total divided by 4	11.39	2.85		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.91	3.00	0.09
Ocean Air	38 Teachers divided by 13	2.92			
	683 Students divided by 325	2.10			
	38 Classrooms divided by 13	2.92			
	87400 Sq. Ft. divided by 18000	4.86			
	Total divided by 4	12.80	3.20		
	Community usage		0.06		
	(FTE) Total Custodians needed		3.26	3.00	-0.26
C.D.M.	27 Teachers divided by 13	2.08			
	436 Students divided by 325	1.34			
	27 Classrooms divided by 13	2.08			
	48650 Sq. Ft. divided by 18000	2.70			
	Total divided by 4	8.20	2.05		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.41	2.20	-0.21
Sycamore	29 Teachers divided by 13	2.23			
	447 Students divided by 325	1.36			
	29 Classrooms divided by 13	2.23			
	63600 Sq. Ft. divided by 18000	3.53			
	Total divided by 4	9.37	2.34		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	Preschool cleaning		0.40		
	(FTE) Total Custodians needed		3.10	3.00	-0.10
D.M.Heights	29 Teachers divided by 13	2.23			
	443 Students divided by 325	1.36			
	29 Classrooms divided by 13	2.23			
	52406 Sq. Ft. divided by 18000	2.91			
	Total divided by 4	8.74	2.18		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.54	2.40	-0.14
D.M.Hills	21 Teachers divided by 13	1.62			
	332 Students divided by 325	1.021538462			
	21 Classrooms divided by 13	1.62			
	43985 Sq. Ft. divided by 18000	2.44			
	Total divided by 4	6.70	1.67		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.03	2.00	-0.03
ECC,D.O.	39 Teachers divided by 13	3.00			
	47 Students divided by 325	0.14			
	10 Classrooms divided by 13	0.77			
	6750 Sq. Ft. divided by 18000	0.38			
	Total divided by 4	4.29	1.07		
	Community usage		0.06		
	(FTE) Total Custodians needed		1.13	1.00	-0.13
District Totals			22.96	22.00	-0.96

For 09-10 the District will have 8 Plant Managers and 14 Night Custodians
 On June 24, 2009 the "Floater" position which also provided substitute coverage was eliminated
 Night Custodians are managed by the Maintenance Department and may be allocated to alternate sites as needed

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Del Mar Union School District
Unrestricted General Fund
Position Averages

10/31/2009

All figures include salary, 14% labor costs for certificated, 21% labor costs for classified, and \$8,048 health cap, and \$1,755 master's stipend where applicable

	Average	Contract Days	Average Contract Hours	Daily Rate	Average Contract Hours
Average of lowest 10 teachers	\$ 70,000.00	184		\$ 380.43	
Average of all 218 teachers (incl. ESC)	\$ 92,000.00	184		\$ 500.00	
Average of all 35.5 ESC Teachers	\$ 86,000.00	184		\$ 467.39	
Average of additional 41 K-3 CSR Teachers	\$ 77,000.00	184		\$ 418.48	
Lowest Teacher (1,2)	\$ 59,000.00	184		\$ 320.65	
Highest Teacher (5,37)	\$ 117,000.00	184		\$ 635.87	
Principal	\$ 145,439.00	210		\$ 692.57	
Vice Principal (Step 3)	\$ 111,924.80	200		\$ 559.62	
Certificated Management	\$ 156,837.38	220		\$ 712.90	
Superintendent (Step 2.5)	\$ 212,393.00	247		\$ 859.89	(with 30 vacation days)
Classified Management	\$ 123,196.44		2080		\$ 59.23
School Admin Asst	\$ 70,785.00		1907		\$ 37.12
School Office Asst	\$ 50,871.00		1678		\$ 30.32
Health Aide Tech	\$ 23,965.00		1078		\$ 22.23
Library Media Specialist	\$ 32,719.00		1250		\$ 26.18
School Plant Manager	\$ 65,090.00		2080		\$ 31.29

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2009-2010 District Administration Salary Allocation

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	<i>Fund 3</i>	<i>Fund 6</i>	<i>Fund 63</i>	<i>Fund 13</i>	<i>Fund 49</i>
	Unrestricted General Fund	Restricted General Fund	Childcare	Child Nutrition Services	Communities Facilities District
<u><i>District Office:</i></u>					
<u><i>Curriculum</i></u>					
Bales	100%				
McClurg	37%	30%	33%		
Shanahan	88%	12%			
<u><i>Superintendent</i></u>					
McClain	100%				
Forte	100%				
Gonsalves	100%				
<u><i>Personnel</i></u>					
Vacancy	80%		20%		
Nadlonek	80%		20%		
Vance	50%	50%			
<u><i>Pupil Services</i></u>					
Weinberg	20%	80%			
Wyman	20%	80%			
<u><i>Business Services</i></u>					
Whittington	80%		10%		10%
Anderson	93%		7%		
Birks	85%				15%
Harris	93%		7%		
Loy	80%		10%		10%
Kao				100%	
Mendenhall	80%		20%		
<u><i>Technology:</i></u>					
Casey	100%				
Blake	100%				
Boteler	100%				
Mendoza	100%				
Pinto	100%				
Hopper	50%				
<u><i>Maintenance:</i></u>					
Wheaton	50%	50%			
Gordon		100%			
Lezak		52%		48%	
Lum	100%				
Lupian	100%				
Martinez	100%				
Otero		100%			
Reyes		48%		52%	
Williams	50%	50%			
Nguyen	37.5%		62.5%		
<u><i>Childcare Admin:</i></u>					
Komosinski			100%		
Leeper			100%		
Jacob			100%		
Taovil			100%		
Williams			100%		
Liu			100%		
Swann			100%		
Yamate			100%		
Roath			100%		

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DEL MAR UNION SCHOOL DISTRICT GROUP 1 - REGULAR CLASSIFIED

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CLASSIFIED SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	LONGEVITY		
	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL MONTHLY HOURLY	ANNUAL @ 5% MONTHLY HOURLY	ANNUAL @ 10% MONTHLY HOURLY	ANNUAL @ 15% MONTHLY HOURLY
1	\$21,080.04 1,756.67 10.13	\$22,129.81 1,844.15 10.64	\$23,234.63 1,936.22 11.17	\$24,394.48 2,032.87 11.73	\$25,617.43 2,134.79 12.32	\$26,900.78 2,241.73 12.93	\$28,241.86 2,353.49 13.58	\$29,654.09 2,471.17 14.26	\$31,136.79 2,594.73 14.97	\$32,619.49 2,718.29 15.68	\$34,102.20 2,841.85 16.40
2	\$21,606.59 1,800.55 10.39	\$22,682.89 1,890.24 10.91	\$23,816.58 1,984.71 11.45	\$25,004.62 2,083.72 12.02	\$26,257.42 2,188.12 12.62	\$27,571.99 2,297.67 13.26	\$28,949.32 2,412.44 13.92	\$30,395.10 2,532.93 14.61	\$31,914.86 2,659.57 15.34	\$33,434.61 2,786.22 16.07	\$34,954.37 2,912.86 16.80
3	\$22,146.24 1,845.52 10.65	\$23,249.39 1,937.45 11.18	\$24,412.27 2,034.36 11.74	\$25,629.50 2,135.79 12.32	\$26,914.20 2,242.85 12.94	\$28,260.31 2,355.03 13.59	\$29,672.88 2,472.74 14.27	\$31,156.50 2,596.37 14.98	\$32,714.32 2,726.19 15.73	\$34,272.15 2,856.01 16.48	\$35,829.97 2,985.83 17.23
4	\$22,699.13 1,891.59 10.91	\$23,830.66 1,985.89 11.46	\$25,023.58 2,085.30 12.03	\$26,271.03 2,189.25 12.63	\$27,588.10 2,299.01 13.26	\$28,968.08 2,414.01 13.93	\$30,415.83 2,534.65 14.62	\$31,934.86 2,661.24 15.35	\$33,531.60 2,794.30 16.12	\$35,128.35 2,927.36 16.89	\$36,725.09 3,060.42 17.66
5	\$23,265.57 1,938.80 11.19	\$24,425.36 2,035.45 11.74	\$25,649.64 2,137.47 12.33	\$26,928.97 2,244.08 12.95	\$28,278.10 2,356.51 13.60	\$29,693.61 2,474.47 14.28	\$31,175.21 2,597.93 14.99	\$32,733.94 2,727.83 15.74	\$34,370.64 2,864.22 16.52	\$36,007.34 3,000.61 17.31	\$37,644.03 3,137.00 18.10
6	\$23,846.09 1,987.17 11.46	\$25,040.18 2,086.68 12.04	\$26,289.64 2,190.80 12.64	\$27,602.87 2,300.24 13.27	\$28,985.56 2,415.46 13.94	\$30,434.69 2,536.22 14.63	\$31,953.65 2,662.80 15.36	\$33,552.14 2,796.01 16.13	\$35,229.74 2,935.81 16.94	\$36,907.35 3,075.61 17.74	\$38,584.96 3,215.41 18.55
7	\$24,442.12 2,036.84 11.75	\$25,665.07 2,138.76 12.34	\$26,948.11 2,245.68 12.96	\$28,294.31 2,357.86 13.60	\$29,709.13 2,475.76 14.28	\$31,194.50 2,599.54 15.00	\$32,752.39 2,729.37 15.75	\$34,392.49 2,866.04 16.53	\$36,112.12 3,009.34 17.36	\$37,831.74 3,152.65 18.19	\$39,551.36 3,295.95 19.02
8	\$25,053.61 2,087.80 12.05	\$26,306.75 2,192.23 12.65	\$27,622.00 2,301.83 13.28	\$29,000.42 2,416.70 13.94	\$30,451.48 2,537.62 14.64	\$31,975.13 2,664.59 15.37	\$33,572.71 2,797.73 16.14	\$35,253.33 2,937.78 16.95	\$37,015.99 3,084.67 17.80	\$38,778.66 3,231.55 18.64	\$40,541.33 3,378.44 19.49
9	\$25,679.18 2,139.93 12.35	\$26,963.87 2,246.99 12.96	\$28,311.32 2,359.28 13.61	\$29,725.23 2,477.10 14.29	\$31,212.63 2,601.05 15.01	\$32,772.94 2,731.08 15.76	\$34,411.63 2,867.64 16.54	\$36,133.02 3,011.08 17.37	\$37,939.67 3,161.64 18.24	\$39,746.32 3,312.19 19.11	\$41,552.97 3,462.75 19.98
10	\$26,320.85 2,193.40 12.65	\$27,637.77 2,303.15 13.29	\$29,017.84 2,418.15 13.95	\$30,470.28 2,539.19 14.65	\$31,992.59 2,666.05 15.38	\$33,593.16 2,799.43 16.15	\$35,270.78 2,939.23 16.96	\$37,034.78 3,086.23 17.81	\$38,886.52 3,240.54 18.70	\$40,738.26 3,394.85 19.59	\$42,590.00 3,549.17 20.48
11	\$26,978.30 2,248.19 12.97	\$28,327.43 2,360.62 13.62	\$29,742.35 2,478.53 14.30	\$31,231.09 2,602.59 15.01	\$32,793.51 2,732.79 15.77	\$34,431.76 2,869.31 16.55	\$36,152.75 3,012.73 17.38	\$37,960.99 3,163.42 18.25	\$39,859.04 3,321.59 19.16	\$41,757.09 3,479.76 20.08	\$43,655.14 3,637.93 20.99
12	\$27,652.54 2,304.38 13.29	\$29,037.91 2,419.83 13.96	\$30,486.39 2,540.53 14.66	\$32,011.38 2,667.61 15.39	\$33,612.54 2,801.05 16.16	\$35,292.26 2,941.02 16.97	\$37,056.20 3,088.02 17.82	\$38,912.77 3,242.73 18.71	\$40,858.40 3,404.87 19.64	\$42,804.04 3,567.00 20.58	\$44,749.68 3,729.14 21.51
13	\$28,342.54 2,361.88 13.63	\$29,762.82 2,480.24 14.31	\$31,247.54 2,603.96 15.02	\$32,811.46 2,734.29 15.77	\$34,453.24 2,871.10 16.56	\$36,175.57 3,014.63 17.39	\$37,982.47 3,165.21 18.26	\$39,884.68 3,323.72 19.18	\$41,878.91 3,489.91 20.13	\$43,873.15 3,656.10 21.09	\$45,867.38 3,822.28 22.05
14	\$29,051.34 2,420.94 13.97	\$30,506.52 2,542.21 14.67	\$32,031.51 2,669.29 15.40	\$33,633.02 2,802.75 16.17	\$35,315.08 2,942.92 16.98	\$37,080.36 3,090.03 17.83	\$38,932.90 3,244.41 18.72	\$40,883.78 3,406.98 19.66	\$42,927.97 3,577.33 20.64	\$44,972.16 3,747.68 21.62	\$47,016.35 3,918.03 22.60
15	\$29,779.02 2,481.59 14.32	\$31,270.36 2,605.86 15.03	\$32,832.94 2,736.08 15.79	\$34,472.24 2,872.69 16.57	\$36,199.53 3,016.63 17.40	\$38,007.97 3,167.33 18.27	\$39,906.16 3,325.51 19.19	\$41,903.84 3,491.99 20.15	\$43,999.03 3,666.59 21.15	\$46,094.22 3,841.19 22.16	\$48,189.41 4,015.78 23.17
16	\$30,522.04 2,543.50 14.67	\$32,050.81 2,670.90 15.41	\$33,654.50 2,804.54 16.18	\$35,335.21 2,944.60 16.99	\$37,103.18 3,091.93 17.84	\$38,959.75 3,246.65 18.73	\$40,902.23 3,408.52 19.66	\$42,949.43 3,579.12 20.65	\$45,096.90 3,758.07 21.68	\$47,244.37 3,937.03 22.71	\$49,391.84 4,115.99 23.75
17	\$31,286.61 2,607.22 15.04	\$32,850.64 2,737.55 15.79	\$34,494.27 2,874.52 16.58	\$36,217.18 3,018.10 17.41	\$38,029.45 3,169.12 18.28	\$39,933.01 3,327.75 19.20	\$41,926.64 3,493.89 20.16	\$44,023.36 3,668.61 21.17	\$46,224.53 3,852.04 22.22	\$48,425.70 4,035.48 23.28	\$50,626.87 4,218.91 24.34
18	\$32,069.10 2,672.43 15.42	\$33,670.27 2,805.86 16.19	\$35,355.01 2,946.25 17.00	\$37,121.13 3,093.43 17.85	\$38,978.54 3,248.21 18.74	\$40,931.77 3,410.98 19.68	\$42,974.93 3,581.24 20.66	\$45,124.15 3,760.35 21.69	\$47,380.36 3,948.36 22.78	\$49,636.56 4,136.38 23.86	\$51,892.77 4,324.40 24.95

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RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	LONGEVITY		
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL @ 5%	ANNUAL @ 10%	ANNUAL @ 15%
	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY
19	\$32,870.53 2,739.21 15.80	\$34,517.68 2,876.47 16.60	\$36,244.03 3,020.34 17.43	\$38,049.59 3,170.80 18.29	\$39,955.83 3,329.65 19.21	\$41,953.07 3,496.09 20.17	\$44,048.87 3,670.74 21.18	\$46,253.13 3,854.43 22.24	\$48,565.78 4,047.15 23.35	\$50,878.44 4,239.87 24.46	\$53,191.09 4,432.59 25.57
20	\$33,692.09 2,807.67 16.20	\$35,378.17 2,948.18 17.01	\$37,144.80 3,095.40 17.86	\$39,004.05 3,250.34 18.75	\$40,951.90 3,412.66 19.69	\$43,001.78 3,583.48 20.67	\$45,151.00 3,762.58 21.71	\$47,408.95 3,950.75 22.79	\$49,779.40 4,148.28 23.93	\$52,149.85 4,345.82 25.07	\$54,520.29 4,543.36 26.21
21	\$34,533.79 2,877.82 16.60	\$36,262.83 3,021.90 17.43	\$38,075.10 3,172.92 18.31	\$39,977.31 3,331.44 19.22	\$41,980.20 3,498.35 20.18	\$44,075.72 3,672.98 21.19	\$46,278.63 3,856.55 22.25	\$48,594.31 4,049.53 23.36	\$51,024.02 4,252.00 24.53	\$53,453.74 4,454.48 25.70	\$55,883.45 4,656.95 26.87
22	\$35,396.96 2,949.75 17.02	\$37,168.96 3,097.41 17.87	\$39,026.87 3,252.24 18.76	\$40,978.75 3,414.90 19.70	\$43,027.29 3,585.61 20.69	\$45,179.19 3,764.93 21.72	\$47,434.46 3,952.87 22.81	\$49,807.51 4,150.63 23.95	\$52,297.89 4,358.16 25.14	\$54,788.27 4,565.69 26.34	\$57,278.64 4,773.22 27.54
23	\$36,280.28 3,023.36 17.44	\$38,096.57 3,174.71 18.32	\$40,002.81 3,333.57 19.23	\$42,001.68 3,500.14 20.19	\$44,103.91 3,675.33 21.20	\$46,309.51 3,859.13 22.26	\$48,622.50 4,051.88 23.38	\$51,053.62 4,254.47 24.55	\$53,606.31 4,467.19 25.77	\$56,158.99 4,679.92 27.00	\$58,711.67 4,892.64 28.23
24	\$37,185.59 3,098.80 17.88	\$39,048.35 3,254.03 18.77	\$41,002.92 3,416.91 19.71	\$43,051.45 3,587.62 20.70	\$45,204.69 3,767.06 21.73	\$47,464.99 3,955.42 22.82	\$49,838.73 4,153.23 23.96	\$52,330.27 4,360.86 25.16	\$54,946.78 4,578.90 26.42	\$57,563.29 4,796.94 27.67	\$60,179.81 5,014.98 28.93
25	\$38,116.74 3,176.39 18.33	\$40,025.97 3,335.50 19.24	\$42,028.53 3,502.38 20.21	\$44,126.73 3,677.23 21.21	\$46,332.83 3,861.07 22.28	\$48,651.69 4,054.31 23.39	\$51,082.22 4,256.85 24.56	\$53,641.06 4,470.09 25.79	\$56,323.12 4,693.59 27.08	\$59,005.17 4,917.10 28.37	\$61,687.22 5,140.60 29.66
26	\$39,071.20 3,255.93 18.78	\$41,024.64 3,418.72 19.72	\$43,077.46 3,589.79 20.71	\$45,232.89 3,769.41 21.75	\$47,492.68 3,957.72 22.83	\$49,866.58 4,155.55 23.97	\$52,363.83 4,363.65 25.17	\$54,981.55 4,581.80 26.43	\$57,730.63 4,810.89 27.76	\$60,479.70 5,039.98 29.08	\$63,228.78 5,269.07 30.40
27	\$40,049.80 3,337.48 19.25	\$42,052.19 3,504.35 20.22	\$44,153.58 3,679.46 21.23	\$46,363.20 3,863.60 22.29	\$48,682.16 4,056.85 23.40	\$51,115.38 4,259.61 24.57	\$53,669.66 4,472.47 25.80	\$56,354.85 4,696.24 27.09	\$59,172.59 4,931.05 28.45	\$61,990.33 5,165.86 29.80	\$64,808.07 5,400.67 31.16
28	\$41,051.24 3,420.94 19.74	\$43,101.96 3,591.83 20.72	\$45,259.48 3,771.62 21.76	\$47,520.03 3,960.00 22.85	\$49,897.05 4,158.09 23.99	\$52,392.02 4,366.00 25.19	\$55,013.77 4,584.48 26.45	\$57,761.11 4,813.43 27.77	\$60,649.17 5,054.10 29.16	\$63,537.22 5,294.77 30.55	\$66,425.28 5,535.44 31.94
29	\$42,079.54 3,506.63 20.23	\$44,181.52 3,681.79 21.24	\$46,388.71 3,865.73 22.30	\$48,709.76 4,059.15 23.42	\$51,143.57 4,261.96 24.59	\$53,704.41 4,475.37 25.82	\$56,386.38 4,698.86 27.11	\$59,203.60 4,933.63 28.46	\$62,163.78 5,180.31 29.89	\$65,123.96 5,427.00 31.31	\$68,084.14 5,673.68 32.73
30	\$43,130.65 3,594.22 20.74	\$45,286.58 3,773.88 21.77	\$47,549.90 3,962.49 22.86	\$49,925.15 4,160.43 24.00	\$52,424.58 4,368.71 25.20	\$55,047.33 4,587.28 26.47	\$57,800.63 4,816.72 27.79	\$60,686.64 5,057.22 29.18	\$63,720.97 5,310.08 30.64	\$66,755.30 5,562.94 32.09	\$69,789.64 5,815.80 33.55
31	\$44,206.93 3,683.91 21.25	\$46,419.59 3,868.30 22.32	\$48,740.63 4,061.72 23.43	\$51,175.58 4,264.63 24.60	\$53,732.75 4,477.73 25.83	\$56,420.82 4,701.74 27.13	\$59,245.08 4,937.09 28.48	\$62,203.77 5,183.65 29.91	\$65,313.96 5,442.83 31.40	\$68,424.15 5,702.01 32.90	\$71,534.34 5,961.19 34.39
32	\$45,312.09 3,776.01 21.78	\$47,577.91 3,964.83 22.87	\$49,958.21 4,163.18 24.02	\$52,453.77 4,371.15 25.22	\$55,078.55 4,589.88 26.48	\$57,828.73 4,819.06 27.80	\$60,723.58 5,060.30 29.19	\$63,758.30 5,313.19 30.65	\$66,946.21 5,578.85 32.19	\$70,134.13 5,844.51 33.72	\$73,322.04 6,110.17 35.25
33	\$46,446.43 3,870.54 22.33	\$48,767.48 4,063.96 23.45	\$51,206.66 4,267.22 24.62	\$53,766.66 4,480.55 25.85	\$56,455.53 4,704.63 27.14	\$59,275.95 4,939.66 28.50	\$62,242.71 5,186.89 29.92	\$65,351.75 5,445.98 31.42	\$68,619.34 5,718.28 32.99	\$71,886.93 5,990.58 34.56	\$75,154.52 6,262.88 36.13
34	\$47,607.60 3,967.30 22.89	\$49,986.67 4,165.56 24.03	\$52,486.83 4,373.90 25.23	\$55,110.82 4,592.57 26.50	\$57,866.92 4,822.24 27.82	\$60,757.85 5,063.15 29.21	\$63,798.77 5,316.56 30.67	\$66,985.55 5,582.13 32.20	\$70,334.82 5,861.24 33.81	\$73,684.10 6,140.34 35.43	\$77,033.38 6,419.45 37.04
35	\$48,798.36 4,066.53 23.46	\$51,237.54 4,269.79 24.63	\$53,798.88 4,483.24 25.86	\$56,489.09 4,707.42 27.16	\$59,314.88 4,942.91 28.52	\$62,279.79 5,189.98 29.94	\$65,393.37 5,449.45 31.44	\$68,663.51 5,721.96 33.01	\$72,096.68 6,008.06 34.66	\$75,529.86 6,294.15 36.31	\$78,963.03 6,580.25 37.96
38	\$51,783.90 4,315.33 24.90	\$54,373.43 4,531.12 26.14	\$57,091.83 4,757.65 27.45	\$59,945.82 4,995.49 28.82	\$62,943.45 5,245.29 30.26	\$66,090.08 5,507.51 31.77	\$69,395.13 5,782.93 33.36	\$72,865.29 6,072.11 35.03	\$76,508.55 6,375.71 36.78	\$80,151.81 6,679.32 38.53	\$83,795.08 6,982.92 40.29
40	\$53,153.81 4,429.48 25.55	\$55,811.75 4,650.98 26.83	\$58,602.08 4,883.51 28.17	\$61,532.18 5,127.68 29.58	\$64,608.80 5,384.07 31.06	\$67,839.23 5,653.27 32.62	\$71,231.20 5,935.93 34.25	\$74,792.76 6,232.73 35.96	\$78,532.39 6,544.37 37.76	\$82,272.03 6,856.00 39.55	\$86,011.67 7,167.64 41.35
41	\$56,589.77 4,715.81 27.21	\$59,419.59 4,951.63 28.57	\$62,390.46 5,199.21 30.00	\$65,510.16 5,459.18 31.50	\$68,785.67 5,732.14 33.07	\$72,224.95 6,018.75 34.72	\$75,836.05 6,319.67 36.46	\$79,628.09 6,635.67 38.28	\$83,609.50 6,967.46 40.20	\$87,590.90 7,299.24 42.11	\$91,572.31 7,631.03 44.03
51	\$72,439.69 6,036.64 34.83	\$76,062.11 6,338.51 36.57	\$79,866.67 6,655.56 38.40	\$83,858.54 6,988.21 40.32	\$88,051.47 7,337.62 42.33	\$92,454.05 7,704.50 44.45	\$97,076.56 8,089.71 46.67	\$101,931.09 8,494.26 49.01	\$107,027.64 8,918.97 51.46	\$112,124.20 9,343.68 53.91	\$117,220.75 9,768.40 56.36

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RANGE BARGAINING UNIT CLASSIFICATION

5	Summer Temporary Custodian
6	School Age - Childcare Worker I Noon Duty
10	School Age Child Care Worker II Childcare Instructional Assistant - Preschool Instructional Aide I - Classroom, ELL Aide
11	Child Care Program Specialist
12	Special Education Aide I Childcare Teacher - Preschool
14	Child Nutrition Services Assistant
16	Custodian/Night Custodian Instructional Aide II - ESC, PE Volunteer Coordinator Health Aide Technician
18	Special Education Aide II
19	District Groundsman/Custodian Child Nutrition Delivery Driver Child Nutrition Services Assistant II
20	Account Clerk
21	School Plant Managers Utility Worker/Driver School Office Assistant Library Media Specialist
23	Maintenance Worker Assistant Child Care Director Lead Night Custodian

RANGE BARGAINING UNIT CLASSIFICATION

24	Account Technician
26	Child Care Administrative Assistant School Administrative Assistant District Office Administrative Assistant
28	Childcare Accounting Specialist
30	Maintenance Worker III
32	Program Assistant, Pupil Services Program Assistant, Curriculum and Instruction Student Info Data Mgmt Coordinator
33	Webmaster/Technology Technician Certified Occupational Therapy Assistant (COTA) Custodial Services Supervisor Speech Language Pathology Assistant (SLPA)
35	Personnel Technician
38	Computer Technician Supervisor Computer/Network/Telecommunications Systems Technician Scientist In Residence PE Director/ Coordinator
40	LVN/Aide Business Services Specialist Payroll/Benefits Supervisor
41	Business Services Coordinator
51	Occupational Therapist

Salary Rules

**Longevity Increase after the following years of service:*

- 10 years of service - 5% Increase
- 15 years of service - 10% Increase
- 20 years of service - 15% Increase

Vacation is based upon a 12 month year:

- 6 days - 6 months of service
- 12 days - 1 through 4 years of service - 1 day per month
- 15 days - 5 through 9 years of service - 1.25 days per month
- 18 days - 10 through 19 years of service - 1.5 days per month

- 1) Initial placement: Experience credit of two years may be applied at the time of employment. Such experience credit must relate to assignment in Del Mar. The Board of Trustees may grant additional years of experience credit upon the recommendation of the Superintendent.
- 2) Experience increments relate to length of service.
- 3) Range placement relates to job assignment exclusively.
- 4) Experience increments are earned annually and are effective on July 1. In order to qualify for an experience increment, an employee must have service in paid status in a position in the classified service for at least 75% of the required days of service in the job assignment. Vacation and holiday periods are excluded from this calculation.
- 5) Salary ranges are assigned to job assignments. If an employee is reclassified into a different salary range during the year, the employee remains in the currently assigned experience column. If a range change is to become effective in an ensuing year, the employee will move to the next appropriate experience column, except that no employee may advance more than a single experience column in any single year.
- 6) Employees are eligible for Longevity at the beginning of the Fiscal Year (July 1st) of their eleventh, sixteenth, and twenty-first year of service at the District.
- 7) Range placement is made by the Board of Trustees upon recommendation of the Superintendent.

**DEL MAR UNION SCHOOL DISTRICT
GROUP 2 - CLASSIFIED BOARD MEMBERS**

CLASSIFIED BOARD MEMBERS SALARY SCHEDULE: Effective July 1, 2007
BOARD APPROVED - AUGUST 29, 2007

DAYS	RANGE	STEP 1
		ANNUAL MONTHLY
12 PAYS	1	\$2,952.00 246.00

RANGE

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IDENTIFICATION

Board Member

DEL MAR UNION SCHOOL DISTRICT GROUP 3 - REGULAR CERTIFICATED

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CERTIFICATED SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

STEP	RANGE 1 BA* ANNUAL	RANGE 2 BA + 15* ANNUAL	RANGE 3 BA + 30* ANNUAL	RANGE 4 BA + 45* ANNUAL	RANGE 5 BA + 60* ANNUAL
1	\$41,848	\$44,607	\$47,375	\$50,411	\$53,442
2	\$44,303	\$47,067	\$49,835	\$52,868	\$55,903
3	\$46,766	\$49,529	\$52,293	\$55,328	\$58,360
4	\$49,220	\$51,989	\$54,754	\$57,789	\$60,821
5	\$51,683	\$54,445	\$57,214	\$60,247	\$63,281
6	\$54,141	\$56,905	\$59,672	\$62,708	\$65,737
7	\$56,601	\$59,365	\$62,131	\$65,166	\$68,199
8	\$56,601	\$61,826	\$64,593	\$67,626	\$70,662
9	\$56,601	\$61,826	\$67,053	\$70,084	\$73,116
10	\$56,601	\$61,826	\$69,513	\$72,545	\$75,581
11	\$56,601	\$61,826	\$69,513	\$75,006	\$78,039
12	\$56,601	\$61,826	\$69,513	\$75,006	\$80,501
13	\$56,601	\$61,826	\$69,513	\$75,006	\$82,956
14	\$56,601	\$61,826	\$69,513	\$75,006	\$82,956
15*	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
16	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
17	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
18	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
19*	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
20	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
21	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
22	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
23*	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
24	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
25	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
26	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
27*	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
28	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
29	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
30	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739

MASTERS DEGREE STIPEND-\$1,755 PER YEAR

PAID IN 11 MONTHS - WORK YEAR IS 184 DAYS

MAXIMUM ENTRY LEVEL IS STEP 5

Longevity Increments are granted:

After 14 years of service

After 18 years of service

After 22 years of service

After 26 years of service

Step 15

Step 19

Step 23

Step 27

SPECIFIC FEATURES:

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STRUCTURE Provides optimum incentive for continued training through:

- 1 Staggered framework which limits amount of experience credit without additional training
- 2 Non-restricted classification progression which provides greater opportunity for maximum training in areas of need for effective teaching in the modern elementary school classroom
- 3 Masters Degree incentive which provides recognition for demonstrated academic pursuit in depth
- 4 Recognizes longevity by additional increments at steps 15, 19, 23, and 27, after 14, 18, 22 and 26 years of service. Only employees completing proficiency requirements (as explained below) will be eligible to receive longevity payments.

MINIMUM & MAXIMUM - Provides for a professional salary geared to amount of experience and training

INCREMENT - Recognizes additional proficiency gained through successful classroom teaching

CLASSIFICATION - Acts as an incentive for continued training by providing a significant increase in salary

GENERAL GUIDELINES - A point of diminishing teaching effectiveness is soon reached if experience is not reinforced by continued training.

PROFESSIONAL GROWTH - The Board recognizes study as a continuing exploration of programs already present, and an exploration of programs that will provide additional choices, and will grant salary credit for the satisfactory completion of any upper division or graduate level course offered by an accredited institution which can be justified by the teacher and is approved by the District. Salary credit will not be granted for courses taken where any portion of travel or tuition is paid by the District.

Teachers shall request approval of courses by utilizing the proper form that is available in each school office. It should be completed well in advance of actual enrollment to ensure that the course is acceptable for salary credit.

Cases of disagreement as to whether or not salary credit will be granted, will be reviewed by a panel composed of: 1) two teachers appointed by the Del Mar Teachers Association, and 2) the President and Clerk of the Board of Trustees. Final determination will be made by the Board of Trustees.

PROFICIENCY REQUIREMENT - All classrooms teachers and other personnel who are on the teachers salary schedule must successfully complete at least the equivalent of three semester hours every three school years to maintain their proficiency.

NOTIFICATION - Before the end of each school year, all returning personnel who are on the teachers salary schedule are responsible for informing the District Office of possible changes in their salary placement.

DEL MAR UNION SCHOOL DISTRICT GROUP 4 - CERTIFICATED ADMINISTRATORS PRINCIPALS

258

CERTIFICATED ADMINISTRATORS SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY	DAILY	DAILY	DAILY	DAILY
		HOURLY	HOURLY	HOURLY	HOURLY	HOURLY
210	1	\$100,709	\$105,297	\$109,882	\$114,826	\$120,519
12 PAYS		8,392.44	8,774.72	9,156.87	9,568.84	10,043.25
Track D		479.57	501.41	523.25	546.79	573.90
		59.95	62.68	65.41	68.35	71.74

The District pays professional dues and provides \$100,000 Additional Term Life Insurance
(total of \$150,000)

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>DOCTORATE STIPEND</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Principal	\$1,500	12 DAYS	0 DAYS

DEL MAR UNION SCHOOL DISTRICT GROUP 5 - CERTIFICATED MANAGEMENT

CERTIFICATED MANAGEMENT SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
220	1	\$108,047.77	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
12 PAYS		9,003.98	9,413.97	9,823.76	10,216.51	10,967.33
Track E		491.13	513.49	535.84	557.26	598.22
		61.39	64.19	66.98	69.66	74.78
220	2	\$108,047.77	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
12 PAYS		9,003.98	9,413.97	9,823.76	10,216.51	10,967.33
Track F		491.13	513.49	535.84	557.26	598.22
		61.39	64.19	66.98	69.66	74.78
220	3	\$105,504.96	\$110,311.15	\$115,115.07	\$120,295.14	\$126,256.99
12 PAYS		8,792.08	9,192.60	9,592.92	10,024.60	10,521.42
Track J		479.57	501.41	523.25	546.80	573.90
		59.95	62.68	65.41	68.35	71.74

The District pays professional dues and provides \$100,000 Additional Term Life Insurance for positions on this salary schedule (total of \$150,000)

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Assistant Superintendent, Curriculum	12 DAYS	0 DAYS
2	Director of Pupil Services	12 DAYS	0 DAYS
	Director of Human Resources & Facilities Planning	12 DAYS	0 DAYS
	Director of Technology	12 DAYS	0 DAYS
3	Coordinator of State and Federal Projects	12 DAYS	0 DAYS

**DEL MAR UNION SCHOOL DISTRICT
GROUP 6 - CERTIFICATED ADMINISTRATORS
SUPERINTENDENT**

CERTIFICATED ADMINISTRATORS SALARY SCHEDULE: Effective September 3, 2008
ADOPTED BY BOARD OF TRUSTEES September 3, 2008

DAYS	RANGE	STEP 1	STEP 2	STEP 3	STEP 4
		ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
247		\$168,000	\$178,000	\$183,000	\$188,000
12 PAYS	1	14,000.00	14,833.33	15,250.00	15,666.67
Track C		680.16	720.65	740.89	761.13
		85.02	90.08	92.61	95.14

****See Superintendents contract for other Benefits****

	SICK	VACATION
<u>IDENTIFICATION</u>	<u>LEAVE</u>	<u>LEAVE</u>
Superintendent	24 DAYS	30 DAYS

DEL MAR UNION SCHOOL DISTRICT GROUP 8 - ASSISTANT PRINCIPAL

CERTIFICATED MANAGEMENT SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY	DAILY	DAILY	DAILY	DAILY
		HOURLY	HOURLY	HOURLY	HOURLY	HOURLY
200	1	\$84,246.32	\$87,616.18	\$91,120.59	\$94,765.41	\$98,556.50
12 PAYS		7,020.53	7,301.35	7,593.38	7,897.12	8,213.04
Track H		421.23	438.08	455.60	473.83	492.78
		52.65	54.76	56.95	59.23	61.60

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Assistant Principal	12 DAYS	0

DEL MAR UNION SCHOOL DISTRICT GROUP 9 - TEMP/SUBS

CLASSIFIED HOURLY SUBSTITUTE AND TEMPORARY EMPLOYEES SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

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RANGE	STEP	HOURLY RATE
5	1	11.19
6	1	11.46
10	1	12.65
11	1	12.97
12	1	13.29
14	1	13.97
16	1	14.67
18	1	15.42
19	1	15.80
20	1	16.20
21	1	16.60
23	1	17.44
24	1	17.88
26	1	18.78
28	1	19.74
30	1	20.74
32	1	21.78
33	1	22.33
35	1	23.46
38	1	24.90
40	1	25.55
41	1	27.21
51	1	34.83

<u>RANGE</u>	<u>BARGAINING UNIT CLASSIFICATION</u>
5	Summer Temporary Custodian
6	School Age - Childcare Worker I Noon Duty
10	School Age Child Care Worker II Childcare Instructional Assistant - Preschool
	Instructional Aide I - Classroom, ELL Aide
11	Child Care Program Specialist
12	Special Education Aide I Childcare Teacher - Preschool
14	Child Nutrition Services Assistant
16	Custodian/Night Custodian Instructional Aide II - ESC, PE Volunteer Coordinator Health Aide Technician
18	Special Education Aide II
19	District Groundsman/Custodian Child Nutrition Delivery Driver Child Nutrition Services Assistant II
20	Account Clerk
21	School Plant Managers Utility Worker/Driver School Office Assistant Library Media Specialist
23	Maintenance Worker Assistant Child Care Director Lead Night Custodian

<u>RANGE</u>	<u>BARGAINING UNIT CLASSIFICATION</u>
24	Account Technician
26	Child Care Administrative Assistant School Administrative Assistant District Office Administrative Assistant
28	Childcare Accounting Specialist
30	Maintenance Worker III
32	Program Assistant, Pupil Services Program Assistant, Curriculum and Instruction Student Info Data Mgmt Coordinator
33	Webmaster/Technology Technician Certified Occupational Therapy Assistant (COTA) Custodial Services Supervisor
35	Personnel Technician
38	Computer Technician Supervisor Computer/Network/Telecommunications Systems Technician Scientist In Residence PE Director/Coordinator
40	LVN/Aide Business Services Specialist Payroll / Benefits Supervisor
41	Business Services Coordinator
51	Occupational Therapist

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DEL MAR UNION SCHOOL DISTRICT GROUP 10 - TEMP/SUBS

CERTIFICATED DAILY SUBSTITUTE & TEMPORARY EMPLOYEES SALARY SCHEDULE

Effective November 01, 2005

ADOPTED BY BOARD OF TRUSTEES OCTOBER 26, 2005

RANGE 1		
STEP	DESCRIPTION	RATE
1	Substitute Teacher 1-15 Days	\$ 90.00
2	Substitute Teacher 16th day	\$ 100.00
3	Substitute Teacher 46th day	\$ 110.00

These rates have been agreed upon by all of the Districts participating in the North County Coastal Substitute Consortium.

The daily base rate of pay after a substitute has worked in any of the consortium school districts for 45 days, the substitute's base rate of pay will increase from \$90 to \$100/day for all subsequent assignments for the balance of that particular school year. The adjusted base rate of pay will return to the regular base rate of \$90 for the following school year until the substitute, once again, attains the 45 days in the consortium. The consortium will be responsible for tracking and notifying the districts of the date the substitute's base rate of pay is to increase.

**DEL MAR UNION SCHOOL DISTRICT
GROUP 11 - HOURLY CERTIFICATED**

CERTIFICATED HOURLY SCHEDULE: Effective July 1, 2007
ADOPTED BY BOARD OF TRUSTEES- AUGUST 29, 2007

RANGE 1		
STEP	DESCRIPTION	RATE
1	Hourly Non-Teaching	\$ 25.00
2	Hourly Teaching	\$ 27.00

DEL MAR UNION SCHOOL DISTRICT GROUP 13 - CLASSIFIED MANAGEMENT

266

CLASSIFIED MGMT & CONFIDENTIAL SALARY SCHEDULE: Effective 04/01/2010
ADOPTED BY BOARD OF TRUSTEES - February 10, 2010

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
	MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
	HOURLY	HOURLY	HOURLY	HOURLY	HOURLY
1	\$108,045.53	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
	9,003.79	9,413.97	9,823.76	10,216.51	10,967.33
	51.94	54.31	56.68	58.94	63.27
2	\$ 73,499.07	\$ 77,174.32	\$ 81,033.26	\$ 85,085.27	\$ 89,339.72
	6,124.92	6,431.19	6,752.77	7,090.44	7,444.98
	35.34	37.10	38.96	40.91	42.95
3	\$66,712.55	\$70,223.99	\$73,920.30	\$77,810.85	\$81,906.15
	5,559.38	5,852.00	6,160.02	6,484.24	6,825.51
	32.07	33.76	35.54	37.41	39.38

District pays professional association dues - Range 1 only

District provides \$150,000 Term Life Insurance policy - Range 1 and 2 only

Earns 22 vacation days per year or 1.83 days per month - Range 1, 2 and 3

Longevity System: A longevity increment is authorized for those on the Classified Management Salary Schedule at the years stated below:

Longevity I At the beginning of the 9th year, after 8 years of service as a classified manager a 4% stipend will be added to the manager's salary

Longevity II At the beginning of the 13th year, after 12 years of service as a classified manager an additional 4% stipend will be added to the manager's salary

Range	IDENTIFICATION
1	Assistant Superintendent Business Services-Classified Manager as of February 1, 2006
2	Director of After-School Programs/Child Care Services - Classified Manager as of Director of Maintenance and Operations - Classified Manager as of October 1, 2004
3	Executive Assistant as of March 9, 2006

Section 6 - Low Incidence

Low Incidence Count 732
 Low Incidence Rate 372,2097
 Low Inc. Apportionment 272,457

272,457
 Total
 272,457

Section 7 - Out of Home Care Funding

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	NCCSE
Based on 2008-09 information	2,675,061	5,424	-	3,069	18,902	-	1,176	-	50,975	4,248	6,470	741,507	209,710	1,631,099	2,672,580	-	2,481
Amounts subject to change																	2,675,061

Section 8 - Supplemental to Base

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt
Per-ADA allocation																

Section 9 - Behavioral Intervention Plans - Mandate Cost Settlement- NOT INCLUDED

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	Total
Per-ADA allocation 2009-10 ADA																	
Amounts subject to change	\$																

Section 10 - 2010-11 Apportionment Summary

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc	Consortium	Progs	Total
State Base Apportionment	46,448,116	634,184	287,597	1,291,479	1,949,871	2,326,962	314,531	905,400	109,381	1,111,408	3,757,307	3,450,998	7,379,761	5,008,581	11,786,242	40,313,703	356,721	-	-	7,777,692	48,448,116
COLA	(153,376)	(2,854)	(1,063)	(6,229)	(7,866)	(8,082)	(1,095)	(4,052)	(501)	(4,473)	(15,698)	(30,193)	(26,169)	(37,395)	(163,761)	(60)	-	-	(29,555)	(193,376)	
Growth	(211,491)	(3,535)	3,216	-	(28,330)	(24)	-	-	449	(17,531)	(8,044)	25	(76,728)	45,137	(126,126)	(211,491)	-	-	-	(211,491)	
less: New Reg Class assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal: Apportionments	46,043,248	627,794	289,750	1,285,250	1,913,674	2,318,856	313,436	901,349	109,329	1,089,405	3,731,173	3,435,325	7,272,840	5,027,549	11,622,720	39,938,451	356,661	-	-	7,748,136	48,043,248
Other: SI NPS RS/PS LI BIP	4,588,626	5,424	-	-	3,069	18,902	-	1,176	-	50,975	4,248	6,470	741,507	209,710	1,631,099	2,672,580	-	1,641,108	272,457	2,481	4,588,626
Total State before adjustments	52,631,877	633,218	289,750	1,285,250	1,916,743	2,337,758	313,436	902,525	109,329	1,140,380	3,735,421	3,441,795	8,014,347	5,237,259	13,253,820	42,611,033	356,661	1,641,108	272,457	7,750,617	52,631,877
Local Prop. Taxes per State (09-10)	3,445,011	56,811	22,271	130,531	168,498	169,509	22,863	85,758	10,503	93,957	379,385	323,766	643,915	538,665	798,579	3,445,011	-	-	-	-	3,445,011
Part B Federal IDEA (09-10)	18,340,062	296,645	114,208	812,571	839,505	802,424	75,644	520,612	32,631	427,168	1,797,667	1,512,888	3,368,401	3,031,709	4,907,989	18,340,062	-	-	-	-	18,340,062
Total Available	74,416,949	986,674	426,229	2,028,352	2,924,746	3,309,691	411,943	1,508,895	152,463	1,661,505	5,912,473	5,278,449	12,026,663	8,807,633	18,960,388	64,396,105	356,661	1,641,108	272,457	7,750,617	74,416,949
09-10 Total	73,861,473	935,698	417,294	1,995,649	2,943,000	3,269,139	405,021	1,495,131	149,500	1,657,879	5,829,689	5,250,142	12,041,080	8,497,375	19,157,223	64,043,820	356,360	1,655,528	286,974	7,518,791	73,861,473
Diff.	555,476	50,977	8,935	32,703	(18,254)	40,552	6,922	13,763	2,963	3,625	82,784	28,307	(14,417)	310,258	(196,834)	352,285	301	(14,420)	(14,516)	231,826	555,476
Percent Increase	0.75%	5.45%	2.14%	1.64%	-0.62%	1.24%	1.71%	0.92%	1.98%	0.22%	1.42%	0.54%	-0.12%	3.65%	-1.03%	0.55%	0.08%	-0.87%	-5.06%	3.08%	0.75%

Notes:

These revenue figures are preliminary, no proration factors have been included.

Without Equalization.

Unit from Vista to NCCSE is for an SH Class (Sierra Vista).

The distribution of Property Taxes and Local Assistance are based on 2009-10.

Negative COLA of -38%.

The 10-11 data is based on our SELPA spreadsheet with Estimated P-2 ADA figures.

Distribution of Growth/Decline funds to districts as agreed on January 26, 2010.

No amount is needed for 2010-11 to fund New Regionalized Classes or Programs.

No increase is being proposed for the Out of Home Care. This estimate is based on 2008-09 bed counts. Amounts are subject to change. Entitlement will be based on actual bed counts/pupil counts as of April 1, 2011.

NO Supplemental to Base.

Behavioral Intervention Plan - Mandated Cost Claim Settlement - Not included.

Funding Sources Outside AB602:

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallecitos	Fallbrook Hi	San Dieguito	Carlsbad	Oceanside	San Marcos	Vista	Totals	Day Treatmt	RS/PS	Low Inc	Progs	Total	
Mental Health Funds of \$5.20 will be allocated based on 2010-11 P-2 ADA																					
Mental Health	\$ 5.20	9.755	3.764	21.618	27.170	28.049	3.458	14.201	1.738	14.822	62.780	54.480	104.785	91.858	128.781	567.259	208	-	-	-	567,467.00

March 5, 2010

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.6: Board Acceptance of the Del Mar Schools Education Foundation Donation for the 2010-2011 School Year

The administration is pleased to announce to the Board that the Del Mar School Education Foundation, will present a check to the Del Mar Union School District to help support enrichment programs at all schools in the district. The amount of this check is \$90,000. The Board of Trustees accepted a previous check for \$726,000 at the February 17, 2010 meeting. The district currently has \$84,133 remaining from the 2009-2010 school year which will be applied to the district wide program in the 2010-2011 school year.

Today's check, combined with the carryover, totals \$900,133. Using the 2009-2010 cost per FTE for the ESC program equates to 10 FTE. DMSEF is restricting the donation to be used for teacher salaries for the Extended Studies Curriculum programs at all DMUSD school sites and shall be allocated equitably among all schools based on ESC teaching periods.

FISCAL IMPACT: Cost – \$90,000 of donated revenue
Program or Department – Unrestricted General Fund
Is this a Restricted Program? The donated revenues are restricted
Was this expenditure anticipated in the adopted budget? 2010-2011 Budget will be adopted in June 2010
Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends approval.

Del Mar Schools Education Foundation

March 10, 2010

BY EMAIL

Dr. Sharon McClain, District Superintendent
Del Mar Union School District
225 9th Street
Del Mar, CA 92014

Dear Sharon:

On behalf of the Board of the Del Mar Schools Education Foundation (DMSEF), we would like to present the Del Mar Union School District (DMUSD) with a check in the amount of \$90,000. This check, combined with the previous donation of \$726,000 and the \$84,000 in carryover ESC funds at the district, will now bring the total funds to \$900,000 that shall be used to fund ESC teacher salaries for the 2010/2011 school year. The \$900,000 will equate to the funding of 10 FTEs based on the \$90,000 average expense per FTE.

In addition, we expect to receive and forward additional funds to DMUSD from our new "got ESC?" Campaign that will end on April 30, 2010 and any outstanding corporate matches received no later than June 15, 2010.

DMSEF is restricting this donation to be used for teacher salaries for the Extended Studies Curriculum (ESC) programs at all DMUSD school sites and shall be allocated equitably among all schools based on ESC teaching periods.

DMSEF would like to take this moment to thank the Board of Trustees, District Staff, Principals, Teachers, PTAs, and the thousands of donors who have made this check possible.

Sincerely,

Chris Stevenson
DMSEF President

cc: DMUSD Board of Trustees
DMUSD School Principals
DMSEF Board Members

March 5, 2010

To: Board Members

From: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.7: Board Approval, Superintendent's
Recommended Budget Savings Measures

The District is currently faced with severe budget challenges due to the Fair Share funding requirements for Basic Aid School Districts, a state and nationwide financial crisis as well as a possible drop in property tax revenue over past years. The District has budgeted a -1.0% for property taxes this year, which is in line with other basic aid school districts around us: Solana Beach, Rancho Santa Fe, Cardiff. We will not know until August what the actual tax revenue is for this year. The most recent tax estimates received from the County Tax Assessor in February show a 2% increase in tax revenue above what the District has budgeted. Our district has only received 55% of the actual tax funding projected for this year. The District will not know the exact amount of tax revenue until August 15.

The Second Interim Report (presented 3-10-10) projects a decline in the District's resources over the next 4 years. This will cause the District to receive a "qualified" budget rating from the San Diego County Office of Education in 2010-2011 and a "Negative" budget rating in 2011-2012 because of the District's inability to balance its projected budget 3 subsequent years. An increase in revenues or reductions in expenses are needed to avoid "qualified" or "negative" certification.

The District's reserves are projected to decline to -\$353,296 in 2013-2014. In the 2009/2010 second Interim Report, after funding a deficit of \$881,788 the District will have a 25% Reserve of \$10,352,157. This amount will fund three District pay periods. Without the subsequent year funding guarantee afforded Revenue Limit school districts, Basic Aid Districts most often keep a Reserve equal to the difference between the Revenue Limit and Basic Aid Status. Del Mar's 2009/2010 Basic Aid status adds \$12,107,440 to the \$20,065,310 allocation provided to Revenue Limit Districts by the State.

On February 17, 2010, staff recommended that the Board not close a school to relocate the District Office as a cost savings measure. The Board approved the recommendation.

At the last Board meeting, the Board directed staff to return with a recommendation for cost saving measures to:

1. Include redrawing boundaries with the intent to utilize capacity in schools with lower enrollment.
2. Reduce the enrollment at Sage Canyon School, which will lessen the need for additional administration.

FISCAL IMPACT: **Cost** – Unable to quantify all construction costs and building purchase price.
 Program or Department – Special reserve for capital outlay
 Is this a Restricted Program? Yes
 Was this expenditure anticipated in the adopted budget? 2010/2011 budget is not adopted yet.
 Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends the Board approve moving forward with planning for the recommended cost savings.

March 5, 2010

To: Board Members

From: Randy Wheaton, Director Maintenance and Operations

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item No. *10.8: Board Ratification of Contract with Janus Corporation for Mold Clean Up and Remediation at Del Mar Heights School

Janus Corporation provided clean up for mold remediation per standards based on Air America Testing recommendations in the amount of \$2,500.00 at Del Mar Heights School the weekend of March 5, 2010. The work provided under this contract was required to maintain a safe and healthy instructional environment for students and staff. Therefore, the work was scheduled and completed prior to Board approval at a scheduled, regular Board meeting. District staff recommends Board Ratification of this contract for mold clean up and remediation at Del Mar Heights School.

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

FISCAL IMPACT: **Cost – \$2,500.00**
Program or Department - General Fund, Restricted Maintenance
Is this a Restricted Program –Yes
Was this expenditure anticipated in the adopted budget? No
Will this Program or Department be over budget after this expenditure: No

RECOMMENDED: The Superintendent recommends ratification of the contract with Janus Corporation for mold clean up and remediation at Del Mar Heights School.

Date: March 4, 2010
 To: Board Members
 From: Darlene Nadlonek
 Through: Sharon McClain
 Subject: Approval of Recommended Personnel Actions: Employment, Resignations, Dismissals, Leaves of Absences and Change of Status

CERTIFICATED

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
Birkett, Donald	Teacher	1.00	Del Mar Heights	Approve Retirement Effective 6/18/10	
Howell, Kristen	Temporary Teacher	1.00	Sycamore Ridge	Approve Temporary Assignment Effective 3/16/10 to 6/18/10	Replacement
Mannes, Leslie	Teacher	LOA	LOA	Approve Change from Leave of Absence to Resignation Effective 11/12/08	
Perez, Haley	RSP Teacher	1.00	Ashley Falls	Approve Reclassification from Temporary to Probationary 1 Effective 8/26/09	

Date: March 4, 2010
 To: Board Members
 From: Darlene Nadlonek
 Through: Sharon McClain
 Subject: Approval of Recommended Personnel Actions: Employment, Resignations, Dismissals, Leaves of Absences and Change of Status

CLASSIFIED

Name	Position	FTE	Location	Action	If New Hire, Position is Expansion or Replacement
DeLine, Susan	Special Education Aide II	0.75	Torrey Hills	Approve Assignment Effective 3/4/10	Expansion
Shea, Robin	Child Nutrition Services Assistant	0.25	Sage Canyon	Approve Assignment Effective 2/16/10	Replacement
Tann, Catherine	Child Care Worker I	0.50	Child Care	Approve Resignation Effective 2/26/10	

March 2, 2010

To: Board Members

From: Darlene Nadlonek, Human Resources Technician

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 11.2: Agreement for After School Programs/Child Care Services between Charlene Komosinski and the Del Mar Union School District

The position for Director, After School Programs/Child Care Services closed March 1, 2010. The District expects to begin interviews for the position on March 9, 2010. The start date of the candidate is unknown at this time but with Ms. Komosinski's retirement date of March 16, 2010, it is evident that the District will require support for the department until the new Director can start as well as support in the form of training.

Attached is the agreement between Ms. Komosinski and the District. All parties hope to require less than the 240 hours requested but with the unknowns regarding when the position may be occupied it is in the best interest of the District to be prepared.

FISCAL IMPACT: **Cost** – Maximum cost will be \$11,766.29 which includes labor costs
 Program or Department – After School Programs/Child Care Services
 Is this a Restricted Program? No, Enterprise Fund
 Was this expenditure anticipated in the adopted budget? Yes
 Will this Program or Department be over budget after this expenditure? No

RECOMMENDED: The Superintendent recommends approval of the agreement between Charlene Komosinski and the District.

**AGREEMENT FOR AFTER SCHOOL PROGRAMS/CHILD CARE SERVICES
BETWEEN
CHARLENE KOMOSINSKI AND THE DEL MAR UNION SCHOOL DISTRICT**

This Agreement is entered into by and between Charlene Komosinski and the Del Mar Union School District ("District").

RECITALS

- A. The District desires to retain the services of Charlene Komosinski after her retirement on March 16, 2010.
- B. Charlene Komosinski desires to provide After School Programs/Child Care Services following her retirement from the district on a limited basis after March 16, 2010.

AGREEMENT

NOW, THEREFORE, it is agreed as follows:

- 1. **Services to be Provided:** Charlene Komosinski shall provide After School Program/Child Care Services to support the program until a replacement has been found and trained. Such services shall be provided under the direction of the Assistant Superintendent, Instructional Services and shall be limited to elements specified in the job description for the Director, After School Programs/Child Care Services.
- 2. **Payment and Benefits:** Charlene Komosinski shall be compensated for stated services for hours actually worked. She shall be compensated at the rate of \$44.67 per hour for up to 240 hours of services. Charlene Komosinski shall not accrue seniority, vacation, or sick leave in association with her services under this agreement. No other form of compensation will be provided under this agreement.
- 3. **Public Employees Retirement System ("PERS") Requirements:** Charlene Komosinski shall be solely responsible for being in compliance with PERS laws and regulations, particularly those limiting earnings after retirement.
- 4. **Dispute Resolution:** The parties agree that any dispute regarding this Agreement shall be resolved informally, and that the Superintendent shall have the final decision-making authority regarding any dispute.

The parties hereby execute this Agreement which was approved by the Board of Trustees of the District at its meeting of March 10, 2010.

Dated: _____

Charlene Komosinski

Dated: _____

DEL MAR UNION SCHOOL DISTRICT

By: _____
Sharon McClain
Superintendent

March 2, 2010

To: Board Members

From: Darlene Nadlonek, Personnel Technician

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 11.3: Board Approval: Hiring Director, After School Programs/Child Care Services

The timeline for hiring a Director, After School Programs/Child Care Services was previously submitted to the Board on February 10, 2010. Staff provided updates to the Board about progress toward filling the position on 1/28, 2/11, and 2/18.

Management recommends the position of Director, After School Programs/Child Care Services be filled as soon as possible. The current Director retires on March 16, 2010.

The After School Program/Child Care Services department currently serves over 2,750 children year round at all sites in various programs throughout the District.

The Program generates approximately \$2,900,000 yearly in revenue before expenses. Each year, approximately \$500,000 in funding from the Program supports such District services as Curriculum and Instruction, Business Services, Maintenance and Operations and others. The Program has also contributed \$250,000 annually for the past 5 years to the Enterprise Fund, which can be used for any General Fund purpose.

Without strong and effective leadership, Management believes the After School/Child Care Services program for children would suffer and there would be a negative financial impact on the District's General Fund.

FISCAL IMPACT:

Cost – Salary expense to fill the position for the remainder of the year is dependent on placement of new hire on salary schedule. Possible savings may be realized in 09-10.

Program or Department – After School Programs/Child Care Services

Is this a Restricted Program – No, Enterprise Fund

Was this expenditure anticipated in the adopted budget? - Yes

Will this department be over budget after this expenditure?
No.

RECOMMENDED:

The Superintendent requests approval to continue with the process of hiring a Director, After School Programs/Child Care Services.