

**Governing Board of Trustees
Annual Organizational Meeting
AGENDA**

Thursday, December 12, 2013, 2:00 PM

Ledyard Hakes ♦ Brenda Kracht ♦ Dawn Ovrom ♦ Bruce Shepherd ♦ Maria Simon
Student Board Representative: Keelin Shaughnessy
Superintendent/Secretary: Jeffrey Felix Recording Secretary: Maria Johnson

In accordance with Education Code Section 35143, notice is hereby given of the Annual Organizational Meeting of the Governing Board of Trustees of the Coronado Unified School District for the following purposes:

- 1.0 OPEN SESSION**.....2:00
 - 1.1 Pledge to the Flag
 - 1.2 Approval of the Agenda: Any changes for either the full agenda or the consent calendar must be made at this time

- 2.0 ELECTION OF BOARD OFFICERS**
 - 2.1 President 3
 - 2.2 Vice President 3
 - 2.3 Clerk 3

- 3.0 SELECTION OF DAY, TIME, AND PLACE OF REGULAR MONTHLY MEETINGS**
 - 3.1 **Time and Place:** The Superintendent recommends that all meetings, unless posted otherwise, will be held on the third Thursday of each month at 4:30 PM in the District Office Board Room at 201 Sixth Street in Coronado, California. Special Meetings will be held as needed and be posted according to legal guidelines for notification of the public. 4

 - Board Calendar:** The Superintendent recommends the following dates for the 2014 regularly scheduled meetings of the Board for approval:

Thursday, January 23	Thursday, August 21
Thursday, February 20	Thursday, September 11
Tuesday, March 4	Thursday, October 16
Thursday, April 17	Thursday, November 20
Thursday, May 15	Thursday, December 11 - Organizational Meeting and Regular Board Meeting
Thursday, June 19	
Thursday, June 26	

4.0 COMMENTS FROM THE AUDIENCE (Agenda and Non-agenda items).....2:15

Anyone wishing to address the Board on agenda, non-agenda, and/or Closed Session items may do so. Individual speakers will be limited to three minutes. Total public input on any one subject will be limited to twenty minutes, and may be extended at the discretion of the Board President. Comments on an agenda item will be taken when the agenda item is discussed by the Board. Comments on non-agenda items will be held before the Consent Motion if there are three yellow cards or less per topic. If there are more than three yellow cards per topic then the comments from the audience will be held until the end of the agenda.

5.0 ACTION.....2:30

- 5.1 Authorize District Certification of First Period Interim Budget State Report for Period Ending October 31, 2013 (30 minutes) 5
- 5.2 Adopt Resolution to Identify the Amount of Expenditure Reductions Needed in 2014-15 and 2015-16 12
- 5.3 Adopt Resolution Regarding Elimination of Classified Positions: Instructional Assistant (1) Village Elementary School; and Instructional Health Care Assistants (2) Village Elementary School and Coronado Middle School; Corresponding Layoff of Classified Employees 14

6.0 REPORTS.....3:15

- 6.1 Coronado Pathways Charter School’s 2013-2014 First Interim Report (written)..... 17
- 6.2 Presentation by Timothy McLarney, President of True North Research Inc. on the Results of the Community Perception and Revenue Feasibility Study (40 minutes) 28

7.0 ORGANIZATIONAL BUSINESS.....3:55

- 7.1 Future Agenda Items
- 7.2 Comments from Board Members
- 7.3 Regular Board Meeting, December 19, 2013, 4:30 PM
Special Board Meeting, January 7, 2014, 5:00 PM – Budget Study Meeting at Village Elementary School in Village Hall

8.0 CONVENE TO CLOSED SESSION4:00

- 8.1 Public Employee Discipline/Dismissal/Release for Employee 335-352, Government Code 54957

9.0 RECONVENE TO OPEN SESSION

- 9.1 Report Out Any Action Taken in Closed Session

10.0 ADJOURN ANNUAL ORGANIZATIONAL MEETING Approximately 5:00

Individuals who require special accommodation (American Sign Language Interpreter, accessible seating, documentation in accessible formats, etc.) should contact the Superintendent or designee at least two days before the meeting date. In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed at 201 Sixth Street, Coronado, CA 92118, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Maria Johnson, Executive Assistant to the Superintendent/Board, at (619) 522-8900, ext. 1025

AGENDA – December 12, 2013

2.0 DISTRICT ORGANIZATION & BOARD OPERATION

Organization of Governing Board, Election of Officers (Action)

Proposal:

Duties of a Governing Board in connection with the annual organizational meeting including election of officers:

2.1 Moved by _____ Seconded by _____

that _____ be elected President of the Governing Board with term of office to terminate at the first regular meeting of the Board in December 2014.

Ayes _____ Noes _____ Absent _____ Abstained _____ Student _____

2.2 Moved by _____ Seconded by _____

that _____ be elected Vice-President of the Governing Board with term of office to terminate at the first regular meeting of the Board in December 2014.

Ayes _____ Noes _____ Absent _____ Abstained _____ Student _____

2.3 Moved by _____ Seconded by _____

that _____ be elected Clerk of the Governing Board with term of office to terminate at the first regular meeting of the Board in December of 2014.

Ayes _____ Noes _____ Absent _____ Abstained _____ Student _____

AGENDA – December 12, 2013

3.0 DISTRICT ORGANIZATION & BOARD OPERATION

3.1 Designation of Dates, Time and Place of Regular Board Meetings for 2014 (Action)

Background Information:

Education Code sections 35140 and 7200 provide that the Governing Board, at the December organizational meeting, shall by rule and regulation fix the time and place for its regular governing board meetings for the coming year.

Proposal:

Time and Place: The Superintendent recommends that all meetings, unless posted otherwise, will be held on the third Thursday of each month at 4:30 PM in the District Office Board Room at 201 Sixth Street in Coronado, California. Special Meetings will be held as needed and be posted according to legal guidelines for notification of the public.

Board Calendar: It is proposed that the Board of Trustees set the following schedule of regular meetings for 2014. All meetings will fall on the third Thursday of each month with the exception of January 23 (4th Thursday) due to School Site and District Meetings; March 4, (1st Tuesday) due to State Budget Filing requirements; June 26 (4th Thursday) additional June Meeting due to changing budget conditions, the final budget approval will be on this date; and September 11 (2nd Thursday) due to State Budget Filing requirements.

The Superintendent recommends the following dates for the 2014 regularly scheduled meetings of the Board for approval.

- | | |
|-----------------------|---|
| Thursday, January 23 | Thursday, August 21 |
| Thursday, February 20 | Thursday, September 11 |
| Tuesday, March 4 | Thursday, October 16 |
| Thursday, April 17 | Thursday, November 20 |
| Thursday, May 15 | Thursday, December 11 - Organizational Meeting
and Regular Board Meeting |
| Thursday, June 19 | |
| Thursday, June 26 | |

Superintendent’s Recommendation:



That the Board approve the above meeting dates, time and place for regular meetings for 2014.

Motion by _____ Seconded by _____

Ayes _____ Noes _____ Absent _____ Abstain _____ Student _____

AGENDA – December 12, 2013

5.0 BUSINESS & FISCAL MANAGEMENT

5.1 Authorize District Certification of First Period Interim Budget State Report for Period Ending October 31, 2013 (Action)

Background Information:

During the fiscal year, there are two interim periods to review the budget; the first ending October 31, 2013, and the other ending January 31, 2014. This will certify that Coronado Unified School District will be able to meet its financial obligations for the current fiscal and subsequent two fiscal years.

The attached Summary of Budget Events provides information on the impact of key events upon our local budget. In addition, an updated Revenue Limit History chart is attached.

A copy of the following report has been provided to the Board of Trustees under separate cover and is available on the Internet.

SACS Form 01I (the report furnished to the State Department of Education). The full report includes a General Fund summary of revenues, expenditures, and changes in fund balance; attendance detail; and cash flow projections for 2013-14.

Financial Impact:

See First Interim Budget State Report (under separate cover).

Superintendent's Recommendation:

JPF

That the Board authorize District Certification of the First Period Interim Budget State Report for period ending October 31, 2013.

Motion by _____ Seconded by _____

Ayes _____ Noes _____ Absent _____ Abstain _____ Student _____

Coronado Unified School District 2013-14 First Interim Report

**Presented to the CUSD Governing Board
December 12, 2013**

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Annual Budget Reports

- June—Adopt Budget for new year
- September—Actual results for the previous year
- **December—First Interim Report, which incorporates the current year State budget**
- March—Second Interim Report, which estimates closing the current year based on updated expenses

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2013-14 General Fund Budget as of First Interim

	Adopted Budget	First Interim
Revenues	\$27.1 million	\$28.6 million
<u>Expenses</u>	<u>\$29.3 million</u>	<u>\$30.4 million</u>
Net	(\$2.2 million)	(\$1.8 million)
Unassigned reserves	\$1.2M, 4.2%	\$1.8M, 6.0%

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2013-14 General Fund Budget as of First Interim

Significant changes from Adopted Budget

- \$634K Common Core revenue and expenses
- \$123K Prop 39 energy projects revenue and expenses
- \$740K LCFF revenue increase
- (\$300K) Federal Impact Aid revenue
- \$158K M&O increased expenditures

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Reserve Categorizations per BP 3100

- Nonspendable
- Restricted \$1,822,450
- Committed \$ 585,000 GASB 45 OPEB
- Assigned \$ 515,093 Textbook Flex Funds
 \$ 478,689 Site Carryovers
- Unassigned \$1,832,172; 6.0%

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Major Assumptions of the Multi-Year Projection

2014-15

- 1% overall LCFF increase in 2014-15, (25) funded ADA
- Removal of Common Core revenue and expenses

2015-16

- 2% overall LCFF increase in 2015-16, flat ADA
- Removal of Project STEPS revenue and expenses

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Multi-Year Projection

	2013-14	2014-15	2015-16
Structural deficit	(\$3.1 million)	(\$3.8 million)	(\$4.2 million)
Unassigned reserves	\$1.8 million 6.0%	(\$1.9 million) (6.1%)	(\$6.2 million) (20.3%)
Solutions needed		\$2.7 million ongoing	\$1.6 million additional ongoing

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Change in Structural deficit is due to:

	2014-15	2015-16
LCFF	\$0.1M	\$0.4M
Federal Impact Aid	(\$0.2M)	(\$0.2M)
Step & Column, salary + ben.	(\$0.3M)	(\$0.3M)
Benefits, AHCA	(\$0.3M)	(\$0.3M)
Utilities	(\$0.1M)	
GASB 45 OPEB	(\$0.1M)	(\$0.1M)
Total	(\$0.9M)	(\$0.5M)

Next Steps

- Resolution to make expenditure reductions for the County Office of Ed.
- January Strategic “Cutting Sessions”
- January 7th Budget Study Meeting, 5:00 p.m. at Village Hall
- March Board meeting—Second Interim Report, with specific list of expenditure reductions for the County Office of Ed.

Coronado Unified School District--Summary of Significant Budget Events

12/4/2013	A	B	C	D	E	F	G	H	I	J	K
		Budget		Mid Year Net Changes			Mitigating the Structural deficit				
	Starting Reserves	Revenues	Expenses	On-going Revenues	On-going Expenses	Structural Deficit = (B-C)+(G-H)	One-time Revenues	One-time Exp. Cuts	Actual Deficit	Ending Reserve	Reserve %
2013-14 Adopted Budget	4,341,077	27,081,358	29,288,390			(3,526,321)	1,319,289		(2,207,032)	1,225,065	4.2%
<i>Moved \$1.3M in Fund 17 to the General Fund to meet 3% minimum Reserve Requirement, then used \$0.9M of Restricted reserve funds for 2013-14 facilities expenditures.</i>											
First Interim		28,603,329	30,350,655	740,000	156,000	(3,066,615)	2,076,289	(757,000)	(1,747,326)	1,832,166	6.0%
<i>Adding \$635K Common Core (one time, with corresponding expenses), \$740K from LCFF, \$123K Prop 39 energy project funds (one time, with corresponding expenses), \$156K ongoing M&O expenses.</i>											

Reserves equals all Unassigned Reserves

Fund 40, Special Reserve for Capital Outlay Projects, is available for Capital (facilities) expenses.

Fund 40 is projected to have an Ending Balance of \$7.6M for 2013-14.

AGENDA – December 12, 2013

5.0 BUSINESS AND FISCAL MANAGEMENT

5.2 Adopt Resolution to Identify the Amount of Expenditure Reductions Needed in 2014-15 and 2015-16 (Action)

Background Information:

Pursuant to Education Code Section 42127 and conversations with the San Diego County Office of Education, for the Coronado Unified School District to maintain a Positive Certification as of the First Interim Report it is necessary that the Governing Board identify the specific amount of expenditure reductions that will be necessary in both 2014-15 and 2015-16 for the District to have sufficient State-required Reserves for Economic Uncertainties. The attached Resolution identifies the amount of expenditure reductions needed, and also states that the Governing Board will provide a detailed plan for expenditure reductions as part of the Second Interim Report to be submitted to the San Diego County Office of Education in March 2014.

Financial Impact:

None as a result of passing this Resolution. However, the Resolution affirms that the Governing Board will identify substantial expenditure reductions as of the Second Interim Report.

JPF

Superintendent’s Recommendation:

It is recommended that the Board adopt Resolution #13-12-02 to identify the amount of expenditure reductions needed in 2014-15 and 2015-16.

Moved by _____ Seconded by _____

Ayes _____ Noes _____ Absent _____ Student _____

AGENDA – December 12, 2013

5.0 PERSONNEL

5.3 Adopt Resolution Regarding Elimination of Classified Positions: Instructional Assistant (1) Village Elementary School; and Instructional Health Care Assistants (2) Village Elementary School and Coronado Middle School; Corresponding Layoff of Classified Employees (Action)

Background Information:

The Board of Education has determined due to lack of work that the elimination of services provided in three classified employee positions and based upon such elimination of services, classified employees will be subject to layoff for lack of work and/or lack of funds within the meaning of Education Code section 45308.

Proposal:

The following classified positions and elimination of services referred to herein is as follows:

Instructional Assistant (1) Village Elementary	6 hours per day/Instructional Year
Instructional Health Care Assistant (1) Village Elementary	6 hours per day/Instructional Year
Instructional Health Care Assistant (1) Coronado Middle	6 hours per day/Instructional Year

Financial Impact:

None for this Resolution

JPF

Superintendent’s Recommendation:

That the Board adopt Resolution #13-12-01, regarding elimination of classified positions: Instructional Assistant (1) Village Elementary School; and Instructional Health Care Assistants (2) Village Elementary School and Coronado Middle School; Corresponding Layoff of Classified Employees.

Moved _____ Seconded _____

Ayes _____ Noes _____ Absent _____ Abstained _____ Student _____

CORONADO UNIFIED SCHOOL DISTRICT

RESOLUTION REGARDING THE ELIMINATION OF CLASSIFIED POSITIONS: INSTRUCTIONAL ASSISTANT (1) VILLAGE ELEMENTARY SCHOOL; AND INSTRUCTIONAL HEALTH CARE ASSISTANTS (2); VILLAGE ELEMENTARY SCHOOL AND CORONADO MIDDLE SCHOOL; CORRESPONDING LAYOFF OF CLASSIFIED EMPLOYEES

RESOLUTION #13-12-01

On a motion of Member _____, seconded by Member _____, the following Resolution is adopted:

WHEREAS, the Governing Board of Education of the Coronado Unified School District has determined in evaluating anticipated income and expenditures for the 2012-2013 school year that the best interests of this District would be served by the elimination of services being provided in certain classified employee positions and based upon such elimination of services, classified employees will be subject to layoff for lack of work and/or lack of funds within the meaning of Education Code section 45308;

WHEREAS, the classified positions and elimination of services referred to herein is as follows:

POSITION

ELIMINATION

Instructional Assistant (1) Village Elementary	6 hours per day Instructional Year
Instructional Health Care Assistant (1) Village Elementary	6 hours per day Instructional Year
Instructional Health Care Assistant (1) Coronado Middle	6 hours per day Instructional Year

NOW, THEREFORE, IT IS RESOLVED AND ORDERED BY THE BOARD OF EDUCATION AS FOLLOWS:

1. The above recitals are true and correct;
2. The services being performed in the classified positions set forth hereinabove shall be eliminated and as a result of said action, affected classified employees shall be laid off due to lack of work and/or lack of funds;
3. Said elimination of classified positions shall become effective on a date not earlier than 45 days after written notice is given to affected employees; and
4. The Superintendent or his designee is directed to give notice of layoff to the affected classified employees (considering displacement or bumping rights), as required by the Education Code including sections 45298 and 45308, where applicable.

IN WITNESS of the adoption of the foregoing Resolution, we, the members present and voting thereon, have hereunto set our hands this 12th day of December, 2013, at Coronado, County of San Diego, California.

GOVERNING BOARD OF THE
CORONADO UNIFIED SCHOOL DISTRICT

Approval:

Dissenting:

Abstaining:

Absent:

I, Jeffrey Felix, Superintendent and Secretary to the Governing Board of Education of the Coronado Unified School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a Resolution duly adopted by said Board at a regular meeting thereof, at the place and by the vote above stated, which Resolution is on file and of record in the office of said Board.

DATE: December 12, 2013

Jeffrey Felix, Ed.D.

AGENDA – December 12, 2013

6.0 **BUSINESS AND FISCAL MANAGEMENT**

6.1 Coronado Pathways Charter School 2013-14 First Interim Report (Information)

Background Information:

Education Code Section 47604.32 requires school districts that authorize charter schools to ensure that each charter school under its authority complies with all reports required of charter schools by law, and to monitor the fiscal condition of each charter school under its authority.

Provided under separate cover is the SACS financial report for Fund 62, as well as a spreadsheet at 18.81 ADA that reflects the receipt and expenditure of Public Charter School Grant Program (PCSGP) funds, as well as an additional budget projection based on 25 ADA for 2013-14.

Report:

The first spreadsheet at 18.81 ADA in 2013-14 indicates that the Coronado Pathways Charter School, after receipt and expenditure of PCSGP funding in 2013-14, is projected to have an annual operating loss of \$75,564 and a total operating loss through June 30, 2014 of \$114,276. Given the school currently has 28 students and is working to grow further, a revised projection based on 25 ADA yields an annual operating loss of \$45,097 and a total operating loss through June 30, 2014 of \$83,809.

Financial Impact:

There is no financial impact to the general fund as a result of this action.

**CHARTER SCHOOL BUDGET ADOPTION
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Coronado Pathways Charter School
 CDS #: 37-68031-0126110
 Charter Approving Entity: Coronado Unified School District
 County: San Diego
 Charter #: 1421

Description	Object Code	Unrestricted	Restricted	Total	18.81 ADA	18.81 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
A. REVENUES								
1. Revenue Limit Sources								
State Aid - Current Year	8011	0		0	0	0	0	0
Charter Schools Gen. Purpose Entitlement - State Aid	8015	98,690		98,690	98,690	98,690	554,620	1,181,719
State Aid - Prior Years	8019	0		0	0	0	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0		0	0	0	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0		0	0	0	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0		0	0	0	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0		0	0	0	0	0
PERS Reduction Transfer	8092	0		0	0	0	0	0
Transfers to Charter Schools in Lieu of Property Taxes	8096	18,327		18,327	18,327	18,327	93,830	181,907
Other Revenue Limit Transfers	8091, 8097	0	0	0	0	0	0	0
Total, Revenue Limit Sources		117,017	0	117,017	117,017	117,017	648,450	1,363,626
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290		0	0	0	0	0	0
Special Education - Federal	8181, 8182		0	0	0	0	0	0
Child Nutrition - Federal	8220		0	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	0	0	0	162,500	87,500	0
Total, Federal Revenues		0	0	0	0	162,500	87,500	0
3. Other State Revenues								
Career Technical Ed (CTE) funding	8480	482		482	482	482	2,582	5,277
Special Education - State	StateRevSE		0	0	0	0	31,074	62,147
All Other State Revenues	StateRevAO	0	0	0	0	0	2,934	15,444
Total, Other State Revenues		482	0	482	482	482	36,590	82,868
4. Other Local Revenues								
All Other Local Revenues	LocalRevAO	0	0	0	0	0	0	0
Total, Local Revenues		0	0	0	0	0	0	0
5. TOTAL REVENUES		117,499	0	117,499	117,499	279,999	772,540	1,446,494
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	88,164	0	88,164	88,164	115,204	260,000	520,000

**CHARTER SCHOOL BUDGET ADOPTION
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					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
Certificated Pupil Support Salaries	1200	6,907	0	6,907	6,907	6,907	28,125	57,488
Certificated Supervisors' and Administrators' Salaries	1300	63,369	0	63,369	63,369	63,369	64,510	65,929
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		158,440	0	158,440	158,440	185,480	352,635	643,417
2. Non-certificated Salaries					0	0	0	0
Instructional Aides' Salaries	2100	0	0	0	0	0	0	0
Non-certificated Support Salaries	2200	0	0	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0	0	0
Clerical and Office Salaries	2400	9,094	0	9,094	9,094	9,094	37,031	56,768
Other Non-certificated Salaries	2900	0	0	0	0	0	0	0
Total, Non-certificated Salaries		9,094	0	9,094	9,094	9,094	37,031	56,768

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					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
3. Employee Benefits								
STRS	3101-3102	13,071	0	13,071	13,071	16,993	39,671	91,687
PERS	3201-3202	1,091	0	1,091	1,091	1,419	4,814	8,515
OASDI / Medicare / Alternative	3301-3302	2,993	0	2,993	2,993	3,891	7,946	13,672
Health and Welfare Benefits	3401-3402	7,150	0	7,150	7,150	9,295	21,450	31,460
Unemployment Insurance	3501-3502	503	0	503	503	653	1,169	2,101
Workers' Compensation Insurance	3601-3602	0	0	0	0	0	0	0
Retiree Benefits	3701-3702	0	0	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0	0	0
Total, Employee Benefits		24,808	0	24,808	24,808	32,251	75,050	147,435
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	10,000	0	10,000	10,000	20,000	40,000	60,000
Books and Other Reference Materials	4200	1,900	0	1,900	1,900	1,900	10,000	20,000
Materials and Supplies	4300	1,900	0	1,900	1,900	1,900	10,000	20,000
Noncapitalized Equipment	4400	0	0	0	0	5,000	10,000	15,000
Food	4700	0	0	0	0	0	0	0
Total, Books and Supplies		13,800	0	13,800	13,800	28,800	70,000	115,000
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	5,000	0	5,000	5,000	5,000	7,500	10,000
Dues and Memberships	5300	3,000	0	3,000	3,000	3,000	4,000	5,000
Insurance	5400	10,664	0	10,664	10,664	10,664	10,984	11,357
Operations and Housekeeping Services	5500	0	0	0	0	0	0	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	0	0	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	41,875	0	41,875	41,875	81,275	192,108	292,484
Communications	5900	0	0	0	0	0	0	0
Total, Services and Other Operating Expenditures		60,539	0	60,539	60,539	99,939	214,591	318,841
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)					0	0	0	0
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0	0	0

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					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
Total, Capital Outlay		0	0	0	0	0	0	0
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0	0
8. TOTAL EXPENDITURES		266,681	0	0	266,681	355,563	749,308	1,281,461
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(149,182)	0	0	(149,182)	(75,564)	23,232	165,033

**CHARTER SCHOOL BUDGET ADOPTION
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Coronado Pathways Charter School
 CDS #: 37-68031-0126110
 Charter Approving Entity: Coronado Unified School District
 County: San Diego
 Charter #: 1421

Description	Object Code	Unrestricted	Restricted	Total	18.81 ADA	18.81 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(149,182)	0	(149,182)	(149,182)	(75,564)	23,232	165,033
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance					0	0	0	0
a. As of July 1	9791	(38,712)		(38,712)	(38,712)	0	0	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0		0	0	0	0	0
c. Adjusted Beginning Balance		(38,712)	0	(38,712)	(38,712)	(38,712)	(114,276)	(91,045)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(187,894)	0	(187,894)	(187,894)	(114,276)	(91,045)	73,988
Components of Ending Fund Balance (Optional):								
Reserve for Revolving Cash (equals object 9130)	9711	0		0	0	0	0	0
Reserve for Stores (equals object 9320)	9712	0		0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713	0		0	0	0	0	0
Reserve for All Others	9719	0		0	0	0	0	0
General Reserve	9730	9,334		9,334	9,334	9,334	26,226	44,851
Legally Restricted Balance	9740	0		0				
Designated for Economic Uncertainties	9770	10,667		10,667	10,667	10,667	29,972	51,258
Other Designations	9775, 9780	0		0	0	0	0	0
Undesignated / Unappropriated Amount	9790	(207,895)	0	(207,895)	(207,895)	(134,278)	(147,243)	(22,122)
G. ASSETS								
1. Cash								
In County Treasury	9110			0.00				
Fair Value Adjustment to Cash in County Treasury	9111			0.00				

**CHARTER SCHOOL BUDGET ADOPTION
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

Charter School Name: Coronado Pathways Charter School
 CDS #: 37-68031-0126110
 Charter Approving Entity: Coronado Unified School District
 County: San Diego
 Charter #: 1421

Description	Object Code	Unrestricted	Restricted	Total	25 ADA	25 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
A. REVENUES								
1. Revenue Limit Sources								
State Aid - Current Year	8011	0		0	0	0	0	0
Charter Schools Gen. Purpose Entitlement - State Aid	8015	137,298		137,298	137,298	137,298	530,662	1,085,689
State Aid - Prior Years	8019	0		0	0	0	0	0
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0		0	0	0	0	0
County and District Taxes (for rev. limit funded schools)	8040-8079	0		0	0	0	0	0
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0		0	0	0	0	0
Revenue Limit Transfers (for rev. limit funded schools):		0		0	0	0	0	0
PERS Reduction Transfer	8092	0		0	0	0	0	0
Transfers to Charter Schools in Lieu of Property Taxes	8096	18,327		18,327	18,327	18,327	93,830	181,907
Other Revenue Limit Transfers	8091, 8097	0	0	0	0	0	0	0
Total, Revenue Limit Sources		155,625	0	155,625	155,625	155,625	624,492	1,267,596
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290		0	0	0	0	0	0
Special Education - Federal	8181, 8182		0	0	0	0	0	0
Child Nutrition - Federal	8220		0	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	0	0	0	162,500	87,500	0
Total, Federal Revenues		0	0	0	0	162,500	87,500	0
3. Other State Revenues								
Career Technical Ed (CTE) funding	8480	640		640	640	482	2,582	5,277
Special Education - State	StateRevSE		0	0	0	0	31,074	62,147
All Other State Revenues	StateRevAO	0	0	0	0	0	2,934	15,444
Total, Other State Revenues		640	0	640	640	482	36,590	82,868
4. Other Local Revenues								
All Other Local Revenues	LocalRevAO	0	0	0	0	0	0	0
Total, Local Revenues		0	0	0	0	0	0	0
5. TOTAL REVENUES		156,265	0	156,265	156,265	318,607	748,582	1,350,464
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	88,164	0	88,164	88,164	115,204	260,000	520,000

**CHARTER SCHOOL BUDGET ADOPTION
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					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
Certificated Pupil Support Salaries	1200	6,907	0	6,907	6,907	6,907	28,125	57,488
Certificated Supervisors' and Administrators' Salaries	1300	63,369	0	63,369	63,369	63,369	64,510	65,929
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		158,440	0	158,440	158,440	185,480	352,635	643,417
2. Non-certificated Salaries					0	0	0	0
Instructional Aides' Salaries	2100	0	0	0	0	0	0	0
Non-certificated Support Salaries	2200	0	0	0	0	0	0	0
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0	0	0
Clerical and Office Salaries	2400	9,094	0	9,094	9,094	9,094	37,031	56,768
Other Non-certificated Salaries	2900	0	0	0	0	0	0	0
Total, Non-certificated Salaries		9,094	0	9,094	9,094	9,094	37,031	56,768

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Description	Object Code	Unrestricted	Restricted	Total	25 ADA	25 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
3. Employee Benefits								
STRS	3101-3102	13,071	0	13,071	13,071	16,993	39,671	91,687
PERS	3201-3202	1,091	0	1,091	1,091	1,419	4,814	8,515
OASDI / Medicare / Alternative	3301-3302	2,993	0	2,993	2,993	3,891	7,946	13,672
Health and Welfare Benefits	3401-3402	7,150	0	7,150	7,150	9,295	21,450	31,460
Unemployment Insurance	3501-3502	503	0	503	503	653	1,169	2,101
Workers' Compensation Insurance	3601-3602	0	0	0	0	0	0	0
Retiree Benefits	3701-3702	0	0	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0	0	0
Total, Employee Benefits		24,808	0	24,808	24,808	32,251	75,050	147,435
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	10,000	0	10,000	10,000	20,000	40,000	60,000
Books and Other Reference Materials	4200	1,900	0	1,900	1,900	1,900	10,000	20,000
Materials and Supplies	4300	1,900	0	1,900	1,900	1,900	10,000	20,000
Noncapitalized Equipment	4400	0	0	0	0	5,000	10,000	15,000
Food	4700	0	0	0	0	0	0	0
Total, Books and Supplies		13,800	0	13,800	13,800	28,800	70,000	115,000
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	5,000	0	5,000	5,000	5,000	7,500	10,000
Dues and Memberships	5300	3,000	0	3,000	3,000	3,000	4,000	5,000
Insurance	5400	10,664	0	10,664	10,664	10,664	10,984	11,357
Operations and Housekeeping Services	5500	0	0	0	0	0	0	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	0	0	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	50,016	0	50,016	50,016	89,416	187,555	274,238
Communications	5900	0	0	0	0	0	0	0
Total, Services and Other Operating Expenditures		68,680	0	68,680	68,680	108,080	210,039	300,596
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)					0	0	0	0
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0	0	0

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Description	Object Code	Unrestricted	Restricted	Total	25 ADA	25 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
Total, Capital Outlay		0	0	0	0	0	0	0
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0	0
8. TOTAL EXPENDITURES		274,822	0	0	274,822	363,704	744,756	1,263,216
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(118,557)	0	0	(118,557)	(45,097)	3,826	87,248

**CHARTER SCHOOL BUDGET ADOPTION
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2013 to June 30, 2014**

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Description	Object Code	Unrestricted	Restricted	Total	25 ADA	25 ADA	99 ADA	198 ADA
					Revised Budget 2013-14	Revised w/PCSGP 2013-14	Projected Budget 2014-15	Projected Budget 2015-16
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(118,557)	0	(118,557)	(118,557)	(45,097)	3,826	87,248
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance					0	0	0	0
a. As of July 1	9791	(38,712)		(38,712)	(38,712)	0	0	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0		0	0	0	0	0
c. Adjusted Beginning Balance		(38,712)	0	(38,712)	(38,712)	(38,712)	(83,809)	(79,984)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(157,269)	0	(157,269)	(157,269)	(83,809)	(79,984)	7,265
Components of Ending Fund Balance (Optional):								
Reserve for Revolving Cash (equals object 9130)	9711	0		0	0	0	0	0
Reserve for Stores (equals object 9320)	9712	0		0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713	0		0	0	0	0	0
Reserve for All Others	9719	0		0	0	0	0	0
General Reserve	9730	9,619		9,619	9,619	9,619	26,066	44,213
Legally Restricted Balance	9740	0		0				
Designated for Economic Uncertainties	9770	10,993		10,993	10,993	10,993	29,790	50,529
Other Designations	9775, 9780	0		0	0	0	0	0
Undesignated / Unappropriated Amount	9790	(177,880)	0	(177,880)	(177,880)	(104,421)	(135,840)	(87,476)
G. ASSETS								
1. Cash								
In County Treasury	9110			0.00				
Fair Value Adjustment to Cash in County Treasury	9111			0.00				

AGENDA – December 12, 2013

6.0 DISTRICT ORGANIZATION & BOARD OPERATION

6.2 Presentation on the Results of the Community Perception and Revenue Feasibility Study

Background Information:

On July 1, 2013, the State of California voted in a new State Local Control Funding Formula (LCFF). This new law changed the way schools were funded throughout the state. New supplemental money is earmarked for students who are English Language Learners and/or economically disadvantaged, of which Coronado Unified School District has a very small percentage. More money or “concentration” funding is provided to districts that have larger percentages of these students.

LCFF has significantly hurt the Coronado Unified School District financially. Our District is out of short-term options to fill the financial gap and in order to continue operating as a District the Governing Board will be tasked to make drastic cuts. These cuts will hurt our most precious programs unless the District finds another revenue source.

Foreseeing the need for drastic changes, the Superintendent employed True North Research Inc. to design, conduct, analyze, and present a voter survey for the Coronado community in order to perceive the desires and expectations of the community. The survey was also conducted to inform the community of the impending issue, increase the understanding of the severity of the issue, and improve relationships within the community via transparent communication. This survey of 252 participants was performed during the first three weeks of November 2013.

Tim McLarney, President of True North Research Inc., will provide an overview of the results of the survey and answer Board questions.