

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR BOARD MEETING

Tuesday, June 11, 2013

South Monterey County Joint Union High School District  
800 Broadway  
King City, CA 93930

BOARD OF EDUCATION

Mike Foster – President  
Raul Rodriguez - Clerk  
Paulette Bumbalough – Member  
Debra McAlahney-Dodson - Member  
Bob White – Member

STATE ADMINISTRATOR

Daniel Moirao, Ed.D.

OPEN SESSION: 5:25 PM

A. CALL TO ORDER

B. PUBLIC COMMENT

*The public may address the Board concerning items that are scheduled for discussion during closed session by completing the Request to be Heard Form provided on the table at the entrance to the meeting room and submitting the card to the Executive Assistant prior to the Board adjourning to closed session.*

*El publico puede dirigirse a la Mesa Directiva de Educación con respecto a asuntos que están enlistados para dialogar durante la sesión a puertas cerrada completando así la forma que se le da a la comunidad para poder hablar durante la sesión, esta forma se encuentra en la entrada de la junta donde se lleva acabo la sesión y entregando esta tarjeta a la Secretaría de el Superintendente antes de que la Mesa Directiva de Educación de por terminada la junta.*

CLOSED SESSION: 5:30 PM

- A. Public Employment
- B. Employee Discipline/Dismissal Release
- C. Negotiations with Employee Organizations
- D. Threatened/Potential Litigation

OPEN SESSION: 6:30 PM

A. CALL TO ORDER

B. FLAG SALUTE

C. REPORT OF CLOSED SESSION ACTIONS

D. APPROVAL OF AGENDA

- E. PUBLIC COMMENT: *The public may address the Board regarding general school district topics or a specific agenda item. The person wishing to speak must complete a Request to be Heard Form prior to the meeting, indicating whether they wish to address a non-agenda item or a specific item and present it to the Executive Assistant. This is an opportunity to address the Board when that item is acted upon. Unless otherwise determined by the Board/State Administrator, each person is limited to 3 (three) minutes. If a large number wish to speak on a specific item, there is a limit of 20 minutes total input on an item.*

*El público puede dirigirse a la Mesa Directiva de Educación con respecto a asuntos generales o a asuntos especificados en la agenda. La persona que quiera hablar debe de completar la forma que se le da a la comunidad pidiendo permiso antes de la junta, indicando si se desea hacer algún comentario sobre un tema de la agenda o algún otro asunto y presentarlo a la *Secretaría de el Superintendente*. Esta es una oportunidad de dirigirse a la Mesa Directiva de Educación cuando un asunto se este llevando acabo. A menos que se determine de otra manera por el Administrador de el Estado, cada persona tiene un máximo de 3 minutos para hablar. Se hay muchas personas que quieran hablar sobre un asunto especifico entonces habráun limite de 20 minutos en total para cada asunto.*

F. REPORT FROM STATE ADMINISTRATOR

G. BOARD MEMBER COMMENTS

H. EMPLOYEE ORGANIZATIONS

I. CONSENT AGENDA

1. Approval of Minutes: May 15, 2013 and June 4, 2013 (Pages 1-8)
2. Approval of Personnel Report Dated June 11, 2013 (*Daniel Moirao, Ed.D., State Administrator*)
3. Approval of MOU Between the SMCJUHSD and MCOE for Vision Screening for Special Ed Students (*Daniel Moirao, Ed.D., State Administrator*) (Pages 9-10)
4. Approval of Contract for Sale of Declared Surplus Property (*Duane Wolgamott, Business Manager*) (Pages 11-21)
5. Approval of MOU for Internet Access Agreement with MCOE (*Duane Wolgamott, Business Manager*) (Pages 22-32)
6. Approval of Contract with Linda Grundhoffer (*Duane Wolgamott, Business Manager*) (Pages 33-36)

J. CONSENT ITEMS REMOVED FOR COMMENT/QUESTIONS

K. INFORMATION ITEMS

1. Update on Common Core Standards (*Daniel Moirao, Ed.D., State Administrator*)
2. School Enrollment, Attendance, and Referral Statistics (*Daniel Moirao, Ed.D., State Administrator*) (Pages 37-43)

L. ACTION ITEMS

1. Approval of Third Interim Report (*Linda Grundhoffer, CBO*) (Pages 44-125)
2. Approval of 2011-2012 Annual Financial Audit (*Linda Grundhoffer, CBO*) (pages 126-256)
3. Approval of Early Retirement Incentive MOU with CSEA (*Daniel Moirao, Ed.D., State Administrator*) (Pages 257-258)
4. Approval of Contract with Duane Wolgamott, Business Manager (*Daniel Moirao, Ed.D., State Administrator*) (Pages 259-262)
5. Approval of Donation from a Parent toward the GHS Music Program (*Duane Wolgamott, Business Manager*) (Pages 263-264)
6. Approval of the Donation from Greenfield Rotary to the GHS Music Program (*Daniel Moirao, Ed.D., State Administrator*) (Page 265)
7. Approval of Resolution #27:12/13 Layoff of Classified Staff Due to Lack of Funds and/or Lack of Work (*Daniel Moirao, Ed.D., State Administrator*) (Pages 266-267)
8. Approval of Resolution #29:12/13 Resolution for District Representatives to the Joint Powers Authority (*Duane Wolgamott, Business Manager*) (Pages 268-269)

9. Approval of Course Renaming: Freshman Seminar (*Daniel Moirao, Ed.D., State Administrator*) (Pages 270-274)
10. Approval of Course Renaming: Link Crew Elective (*Daniel Moirao, Ed.D., State Administrator*) (Pages 275-279)
11. Board Policies (second reading) (*Daniel Moirao, Ed.D., State Administrator*) (Pages 280-329)
  - BP 6161.1 – Selection and Evaluation of Instructional Materials
  - AR 6161.1 – Selection and Evaluation of Instructional Materials
  - BP 6161.11 – Supplementary Instructional Materials
  - AR 6173.1 – Education for Foster Youth
  - BP 6174 – Education for English Language Learners
  - AR 6174 – Education for English Language Learners
  - E 6174 – Education for English Language Learners
  - AR 6183 – Home and Hospital Instruction
  - BB 9322 – Agenda/Meeting Materials
  - BB 9323.2 – Actions By the Board
  - E 9323.2 – Actions By the Board

M. FUTURE AGENDA ITEMS/MEETING DATES

- June 25, 2013 – Special Board Meeting at King City
- July 10, 2013 – Board Meeting at King City (If needed)
- August 14, 2013 – Regular Board Meeting at King City
- September 12, 2013 – Regular Board Meeting at Greenfield
- October 9, 2013 – Regular Board Meeting at King City
- November 13, 2013 – Regular Board Meeting Greenfield
- December 11, 2013 – Regular Board Meeting King City

N. SIGNING OF PAPERS

Q. ADJOURNMENT (TO CLOSED SESSION) (if required)

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR BOARD MEETING

Wednesday, May 15, 2013

Minutes

BOARD OF EDUCATION

Mike Foster – President - Present  
Raul Rodriguez - Clerk - Present  
Paulette Bumbalough – Member - Excused Absence  
Debra McAlahney-Dodson – Member - Excused Absence  
Bob White – Member - Present

STUDENT BOARD MEMBERS

Adam Mann - Present

STATE ADMINISTRATOR

Daniel Moirao, Ed.D.

OPEN SESSION:

Call to Order

Mike Foster called the meeting to order at 6:04 P.M.

Public Comment

There were not any comments from the public. The meeting was recessed to closed session.

CLOSED SESSION:

- A. Public Employment
- B. Employee Discipline/Dismissal Release
- C. Negotiations with Employee Organizations
- D. Threatened/Potential Litigation
- E. Student Matters
  - Recommendation to Expel Student #36:12/13

OPEN SESSION:

Call to Order

Mike Foster called the meeting to order at 7:00 PM.

Flag Salute

Mike Foster led in the flag salute.

Report of Closed Session Actions

Mike Foster reported that the Board supported the decision from the expulsion panel to suspend the expulsion for student #36:12/13.

Approval of Agenda

Dr. Moirao approved the agenda.

Public Comment

Mike Foster recognized Ms. Beatrice Diaz who had several concerns. One concern she had was the lunches which were served at Greenfield High School. She said hot meals are not served to the students and they are tired of the hamburgers and pizza's which are continuously offered. She has spoken to the cafeteria staff and was informed the school enrollment is approximately 850 with only 250 participating in the lunch program. She was informed parents have been leaving lunches for students in the office, but next year that will not be allowed. She said to keep in mind GHS is a closed campus.

Another concern she has are the lockers in the gym. She feels there is not enough supervision during P.E., student's items are being stolen - 1 -> thefts are reported to administration but she feels nothing is being done about it.

Ms. Diaz said she has been informed there will not be a counselor next year at the high school. She felt having only one counselor this year is not enough to take care of the needs of the children and she also felt the counselor was under paid. If the district is considering eliminating this position they need to think of the needs of the students.

Virginia Figueroa greeted the Board, school personnel, and the audience. She said she had the same issues as Ms. Diaz and wanted to support her. She has observed the lockers and do not feel they are of an appropriate size and felt the way the building is set up it is too small. She said her major worry is how easy it is for items to be stolen. She said her child had shorts and t-shirts stolen 4 times. Children come to school to learn and feel the ones who do not want to learn should not be supported. She felt there are not any consequences to students who make trouble. She wants the best for the students and feels they deserve the best. She said she would hope she would receive a response.

Raul Rodriguez asked for clarification. He inquired if the locks on the lockers are the combination type which are built into the locker or are they separate. The response was the locks are separate.

Ms. Diaz said her grandson lost the key to his locker and asked to have his locker open without being asked for any type of verification he was the student assigned to the locker.

Mike Foster said he understands, these are valid concerns and the situation will be looked into. Mr. Foster said he has a daughter who attends King City High School and appreciates the comments and the willingness to address the Board.

He said he and Mr. Rodriguez have eaten in the cafeteria when they have visited the high school.

#### Report from State Administrator

Dr. Moirao distributed the election year calendar to Board members. He also reminded the Board of the Volunteer Luncheon that will be held on May 22. He requested any member who will be attending to contact Shirley Laws. He also requested Board members contact the site administrator as well as Shirley Laws indicating which graduation they will be attending. He reminded the Board a member would need to represent him at Greenfield High School since he will be at King City High School and the graduations are on the same day and time.

This Friday is the scheduled teacher hearing date. He said he will be meeting with CTA representatives tomorrow and there is a possibility the hearings may be cancelled.

Dr. Moirao said he just returned from San Diego where he participated as a Greatness by Design writing team member conference. The project they were working on was developing a new evaluation system for teachers. They will be looking for districts to pilot the project. He feels the evaluation is close to what we are using and feels it will be a good tool for teachers and administration.

Dr. Moirao introduced Duane Wolgamott as the new Business Manager. He said he, Linda Grundhoffer and Duane Wolgamott will be attending the Governor's May Revise Workshop in San Jose on Monday, May 20.

Monday, May 20 is the first furlough day and Friday will be the second day. Friday, May 17 was already designed as a non-school day due to the fair.

The district has notified CTA staff of the district retirement package which is being offered. Individuals will have until Thursday, May 16 to submit the notice of intent to retire, to be able take advantage of the offer.

Raul Rodriguez said he has been reading articles in the newspapers about the state budget and it implies the school districts will be receiving more money. He added the public might misinterpret the articles thinking we will have more money. Dr. Moirao said it is easy to misinterpret. Next Monday he, Linda Grundhoffer and Duane Wolgamott will be attend the governor's May Revise Workshop, hopefully this will clarify a lot of questions he has. We really won't have a lot of answers until the budget is finalized in June.

Investors in California are very skeptical about the changes the governor is making.

#### Student Board Member Report

Adam Mann said spring sports have concluded. There will be 2 boys and 1 girl going to the CCS finals. Their scholarship night was held on April 28. It was a great event with a lot of community support. The Prom was held in San Francisco and went well. There WASC review also went well. They had a blood drive which was so successful they may have several next year.

He said the Link Program will help the incoming freshman next year qne upper classmen 2ill serve as Link Crew leaders.

He said a number of seniors will be going on to college. Adam was asked what his plans were, he responded he has been accepted to attend Davis.

#### Board Member Comments

Raul Rodriguez thanked Lisa Mazza for keeping current information of the school's activities on the electronic sign at Greenfield High School.

Mr. Rodriguez said he realizes elections are coming. He said it was his understanding, if new Board members are elected to replace current board member and if they have not completed the Masters in Governance training they will need to complete all sections since this is one of the requirements before local control can be given back to the district. Dr. Moirao said that is correct, he said to keep in mind when Bob White joined the Board he had already completed the Masters in Governance training therefore, he did not need to take it again. Mr. Rodriguez said it has taken almost 3 years for the current Board members to complete the training due to their work schedules.

Raul Rodriguez said he appreciates the concern which has been brought forward this evening by the parents. He said he has eaten at the cafeteria.

Raul Rodriguez congratulated Randy Sosa for receiving the Naval Academy Scholarship. He also was the recipient of the Bill Gates Scholarship, but decided to accept the Naval Academy Scholarship.

Mike Foster said he attend the scholarship banquet for the King City High seniors. It was very well represented and supported by the community.

Mike Foster said there was a poem writing competition in Monterey in which students submitted 600 poems, of which were all published in a book.

Mike Foster said he would like to add Common Core Standards as an information item on all board agendas.

#### Employee Organizations

There were not any comments from the employee organizations.

Consent Agenda

1. Approval of Minutes: April 10, 2013 and April 24, 2013
2. Approval of Personnel Report Dated May 15, 2013
3. Approval of Designation for California Interscholastic Federation (CIF) League Representative for the 2013-14 School Year
4. Approval of Resolution #25:12/13 Ordering Election Requesting County Elections to Conduct the Election and Specification of the Election Order
5. Approval of Joint Powers Agreement with Mission Trails ROP
6. Approval of the CODESP JPA Agreement
7. Approval of Duane Wolgamott's Contract
8. Approval of the Contract with Christy White Associates Accountancy Corporation

Mike Foster said he had one question on item #4.

Dr. Moirao approved the items on the consent agenda excluding item #4.

Consent Items Removed for Comment/Questions

Mike Foster inquired about the dates Board members need to submit their candidacy for filing to run on the board. Dr. Moirao said the dates run from July 15 through August 9, 2013. If an incumbent does not run then it is extended to August 14, 2013.

Dr. Moirao approved consent item #4.

INFORMATION ITEMS

Review of Williams Third Quarterly Report

Dr. Moirao said he would be glad to respond to any questions. There were not any questions from the Board.

Cash Flow Report from July 1, 2012 through April 30, 2013

Linda Grundhoffer said page 108 shows an amount was added due to the revenue monies received from Proposition 30. Because of this money she did not need to take any money from the special reserves.

Revenue and Expenditure Report from July 1, 2012 through April 30, 2013

Linda Grundhoffer said this is a little lower than last month. A late bill was received from the county office for Special Ed services. She said to keep in mind this does not include the furlough days which the teachers recently approved.

School Enrollment, Attendance, and Referral Statistics

Mike Foster said he has noticed there is a 3% difference between the comprehensive sites on student attendance. He asked how can we close the gap.

California Healthy Kids Survey Form

Dr. Moirao said every 3 years we are asked to do this survey for students who are in the 9<sup>th</sup> and 11<sup>th</sup> grades. There will be another module added to the survey this year. This will be a Developmental Assess Module. This module will be a self-assessment of the students on how they perceive themselves. Letters have gone out to parents; if they do not want their child to participate they may opt out.

Board Policies (First Reading)

BP 6161.1 – Selection and Evaluation of Instructional Materials  
AR 661.1 – Selection and Evaluation of Instructional Materials  
BP 6161.11 – Supplementary Instructional Materials  
AR 6173.1 – Education for Foster Youth  
BP 6174 – Education for English Language Learners  
AR 6174 – Education for English Language Learners  
E 6174 – Education for English Language Learners  
AR 6183 – Home and Hospital Instruction  
BB 9322 – Agenda/Meeting Materials  
BB 9323.2 – Actions By the Board  
E 9323.2 – Actions By the Board

Dr. Moirao said this is the last group of policies which needs to be reviewed. Any further policies being addressed will be ones identified by the district requiring an update or updates required by CSBA.

The question was raised about the use of district credit cards. Dr. Moirao said that the district employees do not have any district issued credit cards. The district was advised, from FCMAT, some time ago not to go down that path.

On BP 6161.1 (d) addresses students do not have to have 2 sets of material. In the middle school students have a set of books at home and another at school. Dr. Moirao said that is not a requirement for the high school district. We do not have lockers for all of the students.

AR 6173.1 (e) addresses foster child who do not have an immunization card. Dr. Moirao said we need to allow them in school, but we need to refer them to a public agency for their immunization.

BP 6174 (a) addresses English Language Learners. Raul Rodriguez said parents filed a lawsuit in southern California because the schools were not providing the proper instruction to the ELL students. Dr. Moirao said this district is following the policy.

ACTION ITEMS

Approval from the Young Farmers for the Donation of \$5,100 for the Greenfield High School ASB FFA Club

Linda Grundhoffer said we wanted to recognize the Young Farmers who made the donation to Greenfield High School. Dr. Moirao said a thank you letter will go out on behalf of the Board.

Dr. Moirao approved the donation.

Approval of the 2012-13 Memorandum of Understanding Between SMCJUHSD and the King City Joint Union High School District Teachers Association

Linda Grundhoffer said whenever there is a negotiated agreement the district must disclose the ramifications to the county office. This is for the four furlough days which have been agreed upon by CTA. The anticipated savings for the district is \$143,411.

Bob White said, as Board member, he understands the furlough days are needed for financial reasons, but feels as a parent it is not in the best interest of the students.

Dr. Moirao approved the MOU.



Approval of Memorandum of Understanding: Early Retirement Incentive – CTA

Dr. Moirao said this is similar to the previous action item. Since the district and CTA has reached a mutual agreement on early retirement this information needs to be reported publically. The deadline for staff to submit their request is tomorrow.

Dr. Moirao approved the MOU.

Approval of Resolution #26:12/13 Designating Authorized Agent to Sign School Orders

Dr. Moirao said with Duane Wolgamott joining the district, as the Business Manager, he needs to be added to the listing of district staff authorized to sign school orders.

Dr. Moirao approved the resolution.

Approval of Resolution #28:12/13 Designate Specified Position as Senior Management of the Classified Service

Dr. Moirao said according to the Education Code the Governing Board may adopt a resolution designating certain positions as senior management of classified services. This had been done in the fall with the previous CBO.

Board Policies (second reading)

BP 3100 Business and Noninstructional Operations (revised)

BP 5113.1 Chronic Absence and Truancy (revised)

AR 5113.1 Chronic Absence and Truancy (revised)

AR 5125 Student Records (revised)

BP 5136 Gangs (new)

AP 5136 Gangs (new)

AR 5141.3 Students Health Examinations (revised)

BP5144 Discipline (revised)

AR 5144 Discipline (revised)

BP 5144.1 Suspension and Expulsion Due Process (revised)

AR 5144.1 Suspension and Expulsion Due Process (revised)

BP 5145.6 Parental Notification (revised)

Mike Foster said in AR 5136 (a) page 257 it talks about after-school programs designed to enhance individual self-esteem. Dr. Moirao said this is being addressed in the 4 Cities for Peace meetings he has been attending.

Dr. Moirao approved the second reading of the board policies.

Future Agenda Items/Meeting Dates

May 22, 2013 – Board Study Session – TBD

June 11, 2013 – Regular Board Meeting at King City

June 25, 2013 – Special Board Meeting

Mike Foster asked what the topic will be for May 22 board study session. Dr. Moirao said everything has been covered in the top priorities Board Members had requested. Dr. Moirao said in the Friday Update this week he will be asking the Board for their recommendations for the study session scheduled for May 22. It is possible if there are not any suggestions the session will be cancelled.

Signing of Papers

Dr. Moirao signed appropriate papers.

Adjournment

The meeting adjourned at 7:40 P.M.

---

Daniel R. Moirao, Ed.D., State Administrator

---

Date

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
*SPECIAL BOARD MEETING*

Tuesday, June 4, 2013

Minutes

BOARD OF EDUCATION

Mike Foster – President – Excused Absence  
Raul Rodriguez – Clerk – Excused Absence  
Debra McAlahney-Dodson – Member – Excused Absence  
Paulette Bumbalough – Member - Present  
Bob White – Member - Excused Absence

STATE ADMINISTRATOR

Daniel Moirao, Ed.D.

OPEN SESSION:

Call to Order

Paulette Bumbalough called the meeting to order at 8:06 A.M.

Public Comment

There were not any comments from the public. The meeting was recessed to closed session.

CLOSED SESSION:

Student Matters – Transfer/Discipline  
Recommendation to Expel Student #37:12/13

OPEN SESSION: 8:05 AM

Call to Order

Paulette Bumbalough called the meeting to order at 8:11 A.M.

Flag Salute

Paulette Bumbalough led in the flag salute.

Report of Closed Session Action

Paulette Bumbalough reported that the Board supported the recommendation of the stipulated agreement to expel student #37:12/13 for the remainder of the 2012-2013 school year and the first semester of the 2013-2014 school year.

Approval of Agenda

Dr. Moirao approved the agenda.

Public Comment

There were not any comments from the public.

Adjournment

Paulette Bumbalough adjourned the meeting at 8:12 A.M.

---

Daniel R. Moirao, Ed.D., State Administrator

---

Date

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** MOU with Monterey County Office of Education

**MEETING:** June 11, 2013

**AGENDA SECTION:**

ACTION

INFORMATION

ACTION/CONSENT

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

This MOU is to provide vision screening services to Special Education students on May 22, 2013.

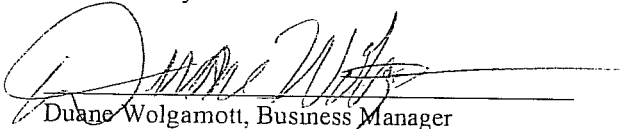
Recommendation:

Approve the MOU with MCOE for vision screening services.

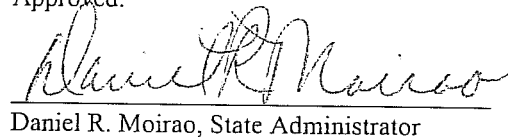
Fiscal Impact:

Special Education funding - \$450.00

Submitted By:

  
Duane Wolgamott, Business Manager

Approved:

  
Daniel R. Moirao, State Administrator

AGREEMENT BETWEEN MONTEREY COUNTY OFFICE OF EDUCATION  
SPECIAL EDUCATION DIVISION  
AND THE  
South Monterey County HS DISTRICT

This AGREEMENT is entered into effect 5/16/2013 by and between the Monterey Office of Education Special Education Division, hereinafter referred to as "MCOE," and ~~San Luis Obispo~~ <sup>SMCHSD</sup> High School District for the purpose of providing SPECIAL EDUCATION SERVICES for South Monterey District.  
County M-5

WHEREAS, MCOE is able and willing to provide these services, contingent on staff and program availability, and

WHEREAS, the local education agency requests MCOE to provide such services,

NOW, THEREFORE, the MCOE and the local education agency agree and understand as follows:

- 1. The MCOE shall provide the following, contingent on staff and program availability:

Service

Vision screening Sp Ed students

- 2. The local education agency shall provide:

Reimbursement at a flat rate of \$ 90/hr for providing nursing services for vision screening

For the following hours/days:

5/22/2013 8AM to 1PM = total 5 hours

- 3. This agreement shall be effective upon its ratification by the local education agency and its execution by the MCOE. All contracts must be renewed annually on or prior to July 1<sup>st</sup> of each year.

SMCHSD

Daniel R. Mow

5/16/13  
Date

MCOE

Assistant Superintendent  
Special Education Division

Local Education Agency

Date

SMCHSD

MCOE



**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Contract for sale of Declared Surplus Property

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

The District is requesting authorization to enter into a contract with Interschola Trading Company, LLC to sell the list of previously declared surplus items which includes several vans, golf carts and school buses as well as other equipment. Interschola specializes in selling surplus new and used education goods in an online auction environment and through other surplus goods channels in compliance with CA Education Code.

They already work with at least one local school district and come highly recommended. The fee for their services comes out of the sales amount for the items sold. With Interschola's marketing of the surplus items, the District expects a higher sales price than what the District would be receiving if the sale was locally managed.

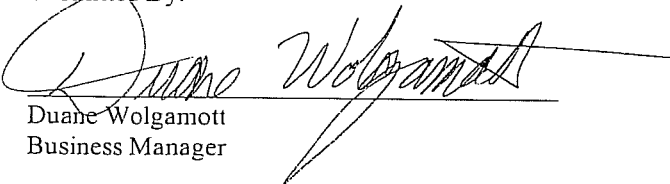
Recommendation:

The recommendation is to approval the Contract with Interschola Trading Company, LLC for sale of surplus equipment.

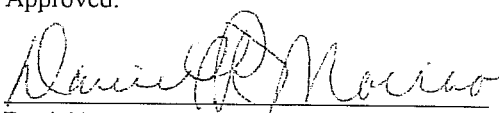
Fiscal Impact:

Recovery of funds for educational purpose needs from surplus equipment.

Submitted By:

  
Duane Wolgamott  
Business Manager

Approved:

  
Daniel R. Moirao, Ed.D.  
State Administrator

## INTERSCHOLA™ SERVICES AGREEMENT

This Services Agreement (“**Agreement**”) is made as of the last date set forth below in the signature blocks of this Agreement (the “**Effective Date**”) by and between Interscholastic Trading Company, LLC, having its principal place of business in San Francisco, California (“**InterSchola**”), and South Monterey County Joint Union High School District (“**Client**”).

### Recitals

A. InterSchola offers a service to assist Client in selling surplus new and used education goods in an online auction environment and through other surplus goods channels in compliance with CA Education Code Sections 17540-17542, 17545-17547, 60510-60511 as appropriate.

B. Client desires to sell surplus education goods and to engage InterSchola to assist in such endeavor.

### Agreement

In consideration of the foregoing Recitals (which are incorporated herein) and the mutual covenants and agreements contained herein, the parties hereto agree as follows:

#### 1. InterSchola Responsibilities.

InterSchola shall use commercially reasonable efforts to perform the services as more fully described in Exhibit A (“**Auction Plan and Schedule**”) and to complete such services in a professional and workmanlike manner. InterSchola may retain independent contractors to manage the auction activities remotely and at the Client location(s) (“**Field Auction Specialist(s)**”) and shall use commercially reasonable efforts to ensure that the Field Auction Specialists perform their tasks in a professional and workmanlike manner. InterSchola shall be in compliance with all laws, ordinances, rules and regulations relevant as a result of the services contemplated hereunder. InterSchola shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this Agreement. InterSchola may update Exhibit A (“**Auction Plan and Schedule**”) by providing Client thirty (30) days written notice.

#### 2. Client Responsibilities.

Client agrees to assign a representative who will be the primary contact for InterSchola (the “**Client Representative**”) to work with InterSchola and its Field Auction Specialist(s). Client will provide a safe and clean environment for the Field Auction Specialist(s) in which to perform his/her inventory and related work. Further, Client acknowledges that InterSchola’s ability to perform as required under the Auction Plan and Schedule will require Client to perform certain tasks as contemplated in Exhibit A, which Client agrees to perform in a commercially reasonable manner. Client shall be in compliance with all laws, ordinances, rules and regulations relevant as a result of the services contemplated hereunder. Client represents that it has the right to sell any items to be sold in connection with this Agreement. Client will indemnify and hold harmless InterSchola and its officers, Managers, employees and agents from and against all claims, damages, losses or costs (including reasonable attorney fees) arising in connection with any claim based on or arising from items sold or offered for sale in connection with this Agreement or title thereto, except to the extent such claim is based on the negligence or willful misconduct of Interschola or its agents.

#### 3. Relationship of the Parties.

Nothing contained herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between Client and InterSchola or between Client and InterSchola’s Field Auction Specialist(s). InterSchola agrees and acknowledges that neither it nor any of its employees or independent contractors shall be considered officers, employees or agents of Client and are not entitled to benefits of any kind from Client and InterSchola shall be responsible for payment of all federal, state and local taxes or contributions, if any, including for unemployment insurance, social security and income taxes with respect to InterSchola’s employees.

#### **4. Fees.**

Client agrees to receive payment for items sold by InterSchola on behalf of Client less fees to InterSchola as set forth in Exhibit B (“**Fee Structure**”). InterSchola may update Exhibit B from time to time by providing Client thirty (30) days written notice, but in no event will such an update affect any listings for which Public Notice has already been posted. Client shall be responsible for the payment of any other fees, fines, licenses or taxes (including sales tax collected) required of or imposed against Client.

#### **5. Client Acknowledgements.**

Client acknowledges and agrees that: (i) InterSchola cannot predict how much, if any, revenue will be produced for Client through the activities contemplated in the Auction Plan and Schedule; (ii) the parties may not succeed in significant reduction of inventory or storage requirements for Client; (iii) active participation in the Auction Plan and Schedule by an appointed Client Representative will be required by Client and its employees or contractors (as set forth in this agreement); (iv) the Field Auction Specialists may be independent contractors retained by InterSchola, and may not be fully bonded or insured; and (v) Client agrees to assign Client Representative(s) to supervise and monitor InterSchola’s employees or Field Auction Specialists while they are on Client’s site and not to permit InterSchola nor any of its employees or Field Auction Specialists to have contact with any pupil during the course of performing the services contemplated herein.

#### **6. Confidentiality; Limits Imposed by Law.**

InterSchola acknowledges that its Confidential Information may be disclosed to members of the public as required by the California Public Records Act (Government Code section 6250 et seq.) or at Client’s public board meetings pursuant to the Brown Act (Government Code Section 54950 et seq.) Except to the extent required by these or other laws, a party receiving Confidential Information from the other party will not disclose or use it except as necessary to perform its obligations or enforce its rights under this Agreement, and each party will take all reasonable steps to ensure that its employees and agents comply with the foregoing. In the event of use or disclosure by the receiving party in violation of this Agreement, the disclosing party will be entitled to seek legal or equitable relief without posting bond.

“Confidential Information” means: (i) with respect to Client, any personally identifiable information of a student of Client’s; (ii) with respect to InterSchola, all information which gives InterSchola a competitive business advantage or the disclosure of which would be detrimental to its interests; (iii) the terms of this Agreement; and (iv) all information that is marked as confidential. “Confidential Information” does not include information which: (i) is or becomes generally known to the public by any means other than a breach of the obligations of the receiving party; (ii) is received by the receiving party from a third party other than in breach of confidentiality obligations; (iii) is independently developed by the receiving party; or (iv) is subject to disclosure under court order or other lawful process.

#### **7. Disclaimer of Warranties.**

INTERSCHOLA DISCLAIMS ALL WARRANTIES, EXPRESS AND IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, QUIET ENJOYMENT, QUALITY OF INFORMATION, FITNESS FOR A PARTICULAR PURPOSE, AND TITLE/NON-INFRINGEMENT. NO ORAL OR WRITTEN INFORMATION OR ADVICE GIVEN BY INTERSCHOLA OR ITS AUTHORIZED REPRESENTATIVES SHALL CREATE A WARRANTY OR IN ANY WAY INCREASE THE SCOPE OF INTERSCHOLA’S OBLIGATIONS HEREUNDER.



**8. Limitation of Liability and Damages.**

EXCEPT WITH RESPECT TO CLIENT'S INDEMNITY OBLIGATIONS IN SECTION 2, NEITHER PARTY NOR ANY OF ITS OFFICERS, EMPLOYEES, AGENTS OR CONTRACTORS SHALL BE LIABLE TO THE OTHER PARTY OR ANY OTHER INDIVIDUAL OR ENTITY FOR ANY INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING LOSS OF PROFITS, REVENUE, DATA, OR USE ARISING OUT OF THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY. IN NO EVENT WILL INTERSCHOLA'S LIABILITY ARISING OUT OF OR OTHERWISE WITH RESPECT TO THIS AGREEMENT AND THE TRANSACTIONS CONTEMPLATED HEREBY (WHETHER IN CONTRACT, TORT OR OTHERWISE) EXCEED THE GREATER OF THE MAXIMUM AMOUNT COVERED BY ANY APPLICABLE INSURANCE CARRIED BY INTERSCHOLA OR THE AMOUNTS RECEIVED BY INTERSCHOLA UNDER THIS AGREEMENT DURING THE TWELVE (12) MONTHS PRIOR TO THE DATE LIABILITY IS DETERMINED.

**9. Term and Termination.**

The term ("Term") of this Agreement shall begin on the Effective Date and shall continue thereafter for one year with automatic one year renewals. Either party may terminate this Agreement for material breach by the other party that is not cured thirty (30) days after receipt of written notice by the non-breaching party. Following the first anniversary of the Effective Date, either party may terminate this Agreement for no cause by providing thirty (30) days written notice to the other party.

**10. Publicity.**

Client grants InterSchola the right to and agrees that InterSchola may use Client's name and the existence of this Agreement in client lists, presentations or promotions with prior written approval from Client, which shall not be unreasonably withheld.

**11. Insurance.**

InterSchola shall procure and maintain for the duration of the Term insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work hereunder by InterSchola.

InterSchola shall maintain limits no less than:

General Liability: \$1,000,000 per occurrence. \$2,000,000 aggregate.

**12. General Provisions.**

12.1. Arbitration and Governing Law. Except as provided below, any dispute, controversy or claim relating to this Agreement shall be resolved in San Francisco, California in accordance with the then-existing Commercial Arbitration Rules promulgated by the American Arbitration Association. The decision of the arbitrator shall be final and binding on the parties, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. Notwithstanding the foregoing, this Section shall not preclude either party from seeking temporary, provisional, or injunctive relief from any court. This Agreement shall be governed by the laws of the State of California without reference to its conflict of laws rules.

12.2. Entire Agreement. This Agreement sets forth the entire agreement between the parties with regard to the subject matter hereof. No other agreements, representations, or warranties have been made by either party to the other with respect to the subject matter of this Agreement, except as referenced herein. This Agreement may be amended only by a written agreement signed by both parties.

- 12.3. Anti-Discrimination. InterSchola will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, age, sexual orientation or gender of such persons.
- 12.4. Assignment. The obligations of InterSchola pursuant to this Agreement may not be assigned, except, in the case of a merger or acquisition of all or substantially all of InterSchola's business.
- 12.5. Severability. If any of the provisions of this Agreement are found or deemed by a court to be invalid or unenforceable, they shall be severable from the remainder of this Agreement and shall not cause the invalidity or unenforceability of the remainder of this Agreement.
- 12.6. Waiver. Neither party shall by mere lapse of time without giving notice or taking other action hereunder be deemed to have waived any breach by the other party of any of the provisions of this Agreement. Further, the waiver by either party of a particular breach of this Agreement by the other party shall not be construed as, or constitute, a continuing waiver of such breach, or of other breaches of the same or other provisions of this Agreement
- 12.7. Force Majeure. Neither party shall be liable for any delay or failure to perform its obligations hereunder resulting from any cause beyond such party's reasonable control, including but not limited to acts of God, weather, fire, floods, strikes, work stoppages, slowdowns or other industrial disputes, accidents, riots or civil disturbances, acts of government, and acts of war or terrorism.
- 12.8. Survival. The following provisions shall survive termination or expiration of this Agreement: Section 2 (but only with respect to Client's indemnity obligation); Section 6 (Confidentiality); Section 7 (Disclaimer of Warranties); Section 8 (Limitation of Liability and Damages), and Section 12 (General Provisions).

**AGREED AND ACKNOWLEDGED:**

**CLIENT: SOUTH MONTEREY COUNTY  
JOINT HIGH SCHOOL DISTRICT**

**INTERSCHOLASTIC TRADING COMPANY, LLC**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Please fax the complete signed contract to (415) 651-9676.**

**In addition, please mail two (2) signed copies (with original signatures) of the complete agreement to:**

**InterSchola  
1004A O'Reilly Avenue, 3<sup>rd</sup> Floor  
San Francisco, CA 94129**

Exhibit A  
AUCTION PLAN & SCHEDULE

GENERAL SERVICES

- For purposes of this agreement, Surplus (“Surplus”) is defined as material which is owned by the Client, deemed no longer needed by the Client, which has been declared as such by a responsible party, group or Board according to published protocol, and for which, the Client would like InterSchola to provide the company’s services to evaluate a Sale (“Sale”).
- InterSchola will conduct an Orientation with each Client (in person or by phone) (“Client Orientation”) to review best practices for Surplus sales (including optimal frequency and strategies for organizing Surplus sales). Client is asked to invite all members of staff who may have access to or knowledge of Surplus items to participate in the Orientation.
- Client is asked to specify a first and second level contact for each Sale (herein referred to as Client Representative(s)) to ensure timely and efficient communications with InterSchola.
- It is InterSchola’s policy that InterSchola shall not take title to or possession of any assets at any time. All items will remain at the Client location throughout the duration of the Sale.
- A “Completed Sale” is defined as an item which has been sold, payment has been received from buyer, and item has been removed from Client location (shipped or picked up by the Buyer or a representative of the Buyer) in accordance with regulatory requirements.

AUCTION SERVICES – INVENTORY AUDIT

- When notified of Surplus, the InterSchola Field Auction Specialist will visit the Client location to perform an Inventory Audit (“Inventory Audit”), the first step in the auction process to review assets identified as Surplus for Sale.
- During the Inventory Audit, the InterSchola Field Auction Specialist will review identified surplus asset inventory, evaluate asset quality, and determine feasibility of assets for Sale in an open market environment.
- For all items deemed feasible for Sale, the InterSchola Field Auction Specialist will mark items for inventory, create a basic inventory list, take digital photos and/or videos, and gather detailed product information on each item or LOT of (like) items.
- An Inventory Audit is typically a one-day, one location event (typically not to exceed 4 hours unless previously agreed to by both parties).
- If InterSchola is scheduled to do an Inventory Audit, but items to be inventoried are not yet adequately sorted by Client or easily accessible; if there is missing information (i.e. titles); or, if a detailed inventory list is requested from InterSchola in order for items to be declared surplus, then InterSchola may suggest and agree to perform a Surplus Assessment (“Surplus Assessment”) in lieu of an Inventory Audit for purposes of helping the Client prepare the items for a full Inventory Audit. If an Inventory Audit is completed, but an auction does not culminate within (one) 1 month of the Inventory Audit date due to circumstances not caused by InterSchola, a follow up Surplus Assessment will be required to confirm that the items remain in the same condition as at the time of the Inventory Audit. (See Exhibit B – SURPLUS ASSESSMENT).
- Once the Inventory Audit has been completed by the InterSchola Field Auction Specialist, all items that have been inventoried by InterSchola are considered “InterSchola-Managed Inventory”, and as such, InterSchola reserves all rights to manage the sale/removal of such assets in accordance with this Agreement until the items are sold, paid, and picked up or shipped, or until the items are officially released back to the Client for disposal through other means, herein referred as “Released.” If the Client chooses to designate a specific minimum price or time frame for Sale or Release, this information must be provided to InterSchola at the time of the Inventory Audit and will be considered a factor in InterSchola’s evaluation and planning of the Sale.
- POTENTIALLY DANGEROUS ITEMS. With respect to asset(s) which InterSchola reasonably determines to be potentially dangerous to operate, including items which may be electrical, mechanical, motorized or otherwise operable (e.g. automobiles, power tools, sharp tools etc.), Client shall be responsible for operating the asset in the presence of InterSchola Field Auction Specialist in order for the product listing to include a valid statement regarding proven operability of the item at the time of listing.
- Should InterSchola Field Auction Specialist discover an environment that is not safe or clean to perform an Inventory Audit, InterSchola reserves the right to cancel or postpone the Inventory Audit until working conditions are improved.

AUCTION SERVICES – AUCTION MANAGEMENT

- For Sales which culminate within one (1) month of the Inventory Audit, InterSchola agrees to coordinate, host and manage the following Auction Service Events: one (1) on site Inspection Event and up to three (3) on site Pickup/Shipping Events for each completed Inventory Audit.
- InterSchola’s Field Auction Specialist together with InterSchola’s Buyer Services Team will use commercially reasonable efforts to determine best in class lotting strategies, to create detailed item descriptions (including text, pictures and/or videos), and to suggest optimum minimum start prices (“Item Descriptions”) for each asset determined feasible for Sale.
- InterSchola will send a schedule of Auction Service Events and Item Descriptions to the Client Representative via email prior to auction launch. Client Representative is asked to review Item Descriptions and to confirm Client’s ability to adhere to the proposed auction schedule, reasonable accuracy of listing content and acceptance of minimum start prices. Should Client Representative not respond by email to InterSchola in advance of auction launch, InterSchola will necessarily assume that the

Client has approved the auction schedule, listing content and suggested minimum start price(s). Should a buyer later use an incorrect statement in the Listing as the basis for a valid refund request, and the error is not due to willful negligence of the Field Auction Specialist, then the cause of refund will be deemed the responsibility of the Client. (See Exhibit B – BUYER REFUNDS)

### AUCTION SERVICES - AUCTION MARKETING AND CUSTOMER SERVICE

- Prior to a Sale, most public agency Clients must give public notice. InterSchola provides documentation to Client to be used for purposes of satisfying the requirement of Public Notice for a surplus auction.
- In compliance with public agency regulatory requirements, InterSchola posts appropriate auction listings to eBay or other public bid platform(s) to satisfy public agency regulatory requirements for public auction. InterSchola pays all fees associated with listing assets on eBay and/or sales and marketing costs through other legally viable channels chosen by InterSchola.
- InterSchola provides significant marketing to the buyer community. InterSchola's practice for notifying potential buyers about InterSchola auctions may include, but is not limited to: standard Public Notice documentation; public advertisement (newspaper, internet, radio, and other media), asset category specific search/directory of items on the InterSchola website (www.InterSchola.com); online promotion through 3rd party sites; key word purchases; social media promotion; email marketing campaigns; and/or direct mail or telephone campaigns to targeted audiences. InterSchola also provides each Client with a hyperlink that may be embedded into the Client website for promotion of items to a local audience.
- InterSchola's Auction Management Staff provides full customer service support to the buyer community for all transactions managed by InterSchola including phone and email support, live viewing of items at hosted inspections, collection of payment, and, shipping or pickup/delivery of item(s). AUCTION SERVICES – AUCTION CLOSE
- InterSchola collects payment from Buyer(s) (item sale price ("Sale Price") plus shipping and handling plus appropriate sales tax) ("Buyer Payment") in advance of pickup/shipping in accordance with Close of Auction and payment procedures specified in the published InterSchola Auction Listing ("Listing").
- InterSchola Field Auction Specialist will return to the Client location(s), usually within 5-10 business days after the auction end date, to prepare shipping or host pickups of items (First Pickup/Shipping Event). Up to two (2) additional InterSchola hosted Pickup/Shipping Event(s) will be scheduled in advance with the Client Representative(s) to ensure flexibility for the Buyers.
- InterSchola provides a Bill of Sale and Release of Liability form to every Buyer at pickup. InterSchola shall keep and maintain records of all consummated sales and related documentation. Such documentation shall be subject to Client's inspection and copies shall be provided to Client upon request.
- All InterSchola auction items are sold "As-Is." Notwithstanding the foregoing, InterSchola does its best to ensure buyer/customer satisfaction. In the event that the buyer is not satisfied with product received from Client, InterSchola's Buyer Services team will attempt to arrange an adequate settlement with the buyer which may include a reasonable refund amount in accordance with reasonably accepted or mandated online auction business practices. (See Exhibit B - BUYER REFUNDS)
- In the case that an item does not sell at auction or that a transaction is cancelled without payment or pickup, InterSchola will determine feasibility for relisting the item for subsequent auction or other means of Sale in accordance with public agency regulatory requirements.

### COMPLEX/ SALVAGE ITEMS AND PUBLIC AGENCY SALES

- On behalf of its clients, InterSchola may agree to perform an Inventory Audit on a selection of items that requires greater time and attention than a standard Inventory Audit or may list for Sale certain items that require greater time and attention than standard items for marketing, and/or pickup/removal - herein referred to as a "Complex Sale". Complex Sales may include, but are not limited to: building structures of any kind; equipment or machinery that is still installed at the time of Inventory Audit; items that have been modified from their original condition; items that require complex packing or handling for removal (e.g. crating); items that require buyer dismantling to facilitate removal; items that require multiple days for removal; or Inventory Audits at multiple locations or at locations for which access by the Field Auction Specialist or buyers is not readily available (e.g. non warehouse locations). InterSchola will work to facilitate a successful Sale of such items as directed by the Client. (See Exhibit B – COMPLEX/ SALVAGE/ AND PUBLIC AGENCY SALES)
- On behalf of its clients, InterSchola may research channels for sale/disposal of assets which are a) deemed salvage by the Client at time of surplus declaration and/or by InterSchola at the time of inventory (i.e. furniture (including desks, chairs, tables, storage cabinets and file cabinets); outdated electronics or technology, vehicles sold for parts, other items to be sold for limited or scrap value (due to age or condition); or, b) items that do not sell at public auction, but which may be sold to a private buyer if a public Sale has been attempted in accordance with regulations regarding the Sale of surplus assets - herein referred to as a "Salvage Sale". InterSchola will work to facilitate a successful Sale of such items as directed by the Client. (See Exhibit B – COMPLEX/ SALVAGE/ AND PUBLIC AGENCY SALES)
- Note: Sales that are arranged and facilitated by an InterSchola partner or 3rd party industry standard service provider such as a certified ewaste recycling partner, a licensed salvage vehicle dealer, or scrap metal/plastics recycling partner will not be deemed a Salvage Sale for purposes of Exhibit B of this agreement. Standard rates will apply. On behalf of its Clients, InterSchola may offer Surplus items for Sale direct to another public agency or through a public agency sealed bid process, in accordance with regulatory procedures, herein referred to as a "Public Agency Sale". InterSchola will work to facilitate a successful Sale of such items as directed by the Client. (See Exhibit B – COMPLEX/ SALVAGE/ PUBLIC AGENCY SALES)

- Should InterSchola deem an Inventory Audit to be a Complex, Salvage, or Public Agency Sale, it will give notice thereof to Client before offering items for Sale. In this case, Client may remove the item from InterSchola Managed Inventory by providing notice to InterSchola within three (3) business days after it receives notice of the “Complex, Salvage, or Public Agency Sale” designation. Alternatively, InterSchola may at its own discretion choose not to include such item(s) for Sale.

#### **OTHER**

- To complete the Inventory Audit and/or Sale, InterSchola may request assistance from Client Representative or other staff for moving large assets for purposes of inventorying items and/or preparation for packaging and delivery of items. Examples of such requests from InterSchola may include: a) assistance in the movement of heavy assets by Client Representative (i.e. by pallet jack or forklift), b) request for palletizing assets by Client Representative to assist with pickup of items, or c) placing salvage assets in salvage bins (e.g. pallets or gaylord boxes). If the Client is unable to provide such assistance, InterSchola may at its own discretion choose not to handle the listing of those items for which personnel or mechanical assistance will be required to successfully complete the Sale.
- All shipping and handling fees will be the responsibility of InterSchola/the Buyer and all packaging materials will be provided by InterSchola unless otherwise agreed to by Client.
- In some instances, Client may be asked to facilitate a Pickup Event without an InterSchola representative present. Preparation for such pickups will have been made by the InterSchola Field Auction Specialist, and in such circumstances, the Client Representative will be adequately briefed on required activity, including handling of paperwork, to ensure that such pickups proceed according to InterSchola policy. (See Exhibit B - Additional Client Compensation Potential)
- Should a confirmed or unconfirmed buyer arrive unannounced on a day or time other than a scheduled pickup day and time, Client is to notify InterSchola immediately. Neither InterSchola nor the Client shall have any obligation to deliver an item(s) to a buyer without InterSchola having first received and conveyed final payment and pickup confirmations.

#### **CLIENT PROCEEDS REMITTANCE**

- InterSchola manages the transfer of Total Client Proceeds for Completed Sales to Client on a rolling basis within 90 days of the Sale date. Total Client Proceeds are defined as total of Client Proceeds on the Net Sale Price plus sales tax collected less InterSchola Fees.
- Remittance of Total Client Proceeds for Completed Sales will be accompanied by a “Total Client Proceeds Report” to include individual calculations of Client Proceeds for item (or LOT) and detail of InterSchola Fees (if applicable).
- InterSchola Commissions and Fees will be itemized and deducted from the Total Client Proceeds for Completed Sales as summarized on the Client Proceeds Report. If a negative balance should arise, InterSchola reserves the right to invoice the Client for remaining balance due - if the situation has not been resolved through the Sale of additional Surplus after twelve (12) months.

**Exhibit B - InterSchola Commission/Fee Structure**

**STANDARD ASSETS SOLD IN AN OPEN MARKET ENVIRONMENT**

| <b>Description</b>        | <b>Client Proceeds</b> | <b>InterSchola Commission</b> |
|---------------------------|------------------------|-------------------------------|
| Percent of Net Sale Price | 55%                    | 45%                           |

**HIGH TICKET ITEM(S) (NET SALE PRICE >\$5000.00)**

| <b>Description</b>        | <b>Client Proceeds</b>  |
|---------------------------|---|
| Percent of Net Sale Price | For each item with a Net Sale Price above \$5,000:<br>Client will receive 55% of the first \$5,000 of the Net Sale Price;<br>plus 80% of the amount of the Net Sale Price above \$5,000 |

**COMPLEX/ SALVAGE/ AND PUBLIC AGENCY SALES:**

| <b>Description</b>               | <b>Client Proceeds</b> | <b>InterSchola Commission</b> |
|----------------------------------|------------------------|-------------------------------|
| Percent of Net Sale Price (* **) | 45%                    | 55%                           |

(\*Sales that are facilitated by an InterSchola partner or 3<sup>rd</sup> party industry standard service provider such as a certified ewaste recycling partner, a licensed salvage vehicle dealer, or scrap metal/plastics recycling partner will not be deemed a Salvage Sale for purposes of this agreement. Standard rates will apply.

(\*\*)If a single Complex/ Salvage/ or, Public Agency Sale has a Net Sale Price >\$5,000, then reduced High Ticket Item commission rates will apply.

**INVENTORY AUDIT VOLUME DISCOUNT**

|  |   |
|--|---|
| Additional Credit to Client Proceeds (*) | (5%)<br>Discount offered from InterSchola commission is based on Inventory Audit Volume of \$5,000 worth of Completed Sales from five (5) or more items |
|--|---|

(\*)Discount applies to InterSchola Commission/ Client Proceeds calculations for Completed Sales of five (5) or more items from a single Inventory Audit. A credit of 5% of the InterSchola Commission amount will be applied to each Total Client Proceeds Report generated for Completed Sales resulting from the Inventory Audit.

**QUARTERLY VOLUME DISCOUNT**

|                                       |   |
|---------------------------------------|---|
| Additional Credit Client Proceeds (*) | (10%)<br>Discount is based on Quarterly Volume threshold of \$25,000 worth of Completed Sales |
|---------------------------------------|---|

(\*)Threshold is based on Completed Sales during a calendar quarter. Discount applies to InterSchola Commission/ Client Proceeds calculations for new Completed Sales activity *in the subsequent quarter*. A credit of 10% of the InterSchola Commission amount will be applied to each Total Client Proceeds Report generated for new Completed Sales activity in the applicable time period.

**OTHER**

| Description            | Terms   |
|------------------------|---|
| Auction Set-up Fee (*) | \$250.00 (per Inventory Audit)<br><b>AUTOMATICALLY WAIVED</b><br>when the value of all items sold from a single Inventory Audit is greater than \$1,500 |

(\*) An auction must culminate within one (1) month of the Inventory Audit date for Auction Set up Fee to be waived.

**SURPLUS ASSESSMENT (IN LIEU OF AN INVENTORY AUDIT)**

| Description              | Terms  |
|--------------------------|--|
| Surplus Assessment(*,**) | \$50.00/hour (minimum one hour) for time spent on the Client's premises to perform a Surplus Assessment in lieu of an Inventory Audit. |

(\*) In certain instances to be recommended by InterSchola, if a Client is not yet prepared for an Inventory Audit, InterSchola may suggest and agree to perform a Surplus Assessment in lieu of an Inventory Audit for purposes of helping the Client prepare the items for a full Inventory Audit.

(\*\*) If an Inventory Audit is completed, but an auction does not culminate within (one) 1 month of the Inventory Audit date due to circumstances not caused by InterSchola, a follow up Surplus Assessment will be required to confirm that the items remain in the same condition as at the time of the Inventory Audit.

**NEW**

**INTERSCHOLA AUCTION MANAGEMENT:  
AUCTION LISTINGS, BUYER MARKETING & CUSTOMER SUPPORT – ONLY**

In specific instances, it may not be feasible or cost effective for InterSchola to conduct an Inventory Audit (e.g. in the case that a Client has only a small number of low value surplus items or if the Client's location is not serviceable by an InterSchola Field Specialist). In these instances, and/or by special request of the Client, InterSchola may suggest that Client gather the minimum required information (including digital pictures) from which InterSchola Auction Management staff will create listing(s), market the auctions and provide customer support.

| Description  | Terms   |
|--|---|
| Auction Listings, Buyer Marketing & Customer Support – Only(*) | InterSchola will receive the greater of \$250.00 or 25% of Net Sale Price of the items inventoried by the Client and listed for Sale by InterSchola |

(\*) Should a Client offer information to InterSchola in lieu of an InterSchola in-person Inventory Audit, information will need to be verified for accuracy and completeness through a phone interview with a Client Representative that is knowledgeable about the asset(s). Client agrees to handle inspection and shipping/pickups for such items. If InterSchola does not feel it is appropriate to list items as described, InterSchola will decline such opportunity.

**INTERSCHOLA INTERNAL REDISTRIBUTION MODEL**

| Description                               | Terms                          |
|---|--------------------------------|
| InterSchola Internal Redistribution Model | Pricing Available Upon Request |

## PUBLIC NOTICE/PUBLIC ADVERTISEMENT

- If Client does not use a Continuous Public Notice and Public Notice is not posted according to the auction schedule, resulting in a delay of auction launch, InterSchola may have to return to the Client location to perform a surplus assessment to confirm that the items remain in the same condition as at the time of the Inventory Audit...
- Client is responsible for any fees associated with posting the required public notices under the applicable provisions of the public agency regulations governing the sale, including but not limited to specific public advertising costs, if a specific form of advertising is required or determined to be necessary by the Client.

## INSPECTION/PICKUP/SHIPPING EVENTS

- As part of its Standard Auction Services, InterSchola agrees to remain on the Client site for a maximum of two (2) hours for each Inspection Event and/or Pickup/Shipping Event. If a buyer is unable to commence pickup during the scheduled timeframe, InterSchola will either a) prepare item and paperwork for smooth handoff upon the buyer's arrival or b) work with Buyer to reschedule pickup at their own cost. If it is required by Client that InterSchola remain on site for longer than two (2) hours (including time spent at multiple locations and including Complex/Salvage and Public Agency Sale items), then an additional Service Fee of \$50.00/hour will be charged to Client.
- If a scheduled Pickup Event is interrupted or does not occur due to issues with availability of the Client Representative, a customer service refund may be required (see Refunds below) and Client may be asked to host a subsequent Pickup Event for the buyer at their convenience where an InterSchola representative is not required to be present at no cost to InterSchola and no additional revenue to Client. (See ADDITIONAL CLIENT COMPENSATION POTENTIAL below.)

## REFUNDS

- All refunds negotiated by InterSchola are a reduction to Sale Price yielding a Net Sale Price ("Net Sale Price"). InterSchola Commission/ Client Proceeds calculations are based on Net Sale Price.
- If refund is caused by misinformation from client, missing or damaged items, Client will be charged a fee in the amount of the greater of 50% of the refund amount or \$100.00. The fee to Client is not to exceed \$500.00 per item.

## TERMINATED AUCTIONS

- Items removed from the auction process at the client's request after Inventory Audit but before auction listing will be assessed a fee of \$35.00 per Item.
- Items removed from the auction process at the client's request after auction listing will be assessed a fee equal to 50% of: the auction start price, bid price at the time the auction is ended or selling price if the item has been sold. The fee to Client is not to exceed \$500.00 per Item.

## ADDITIONAL CLIENT COMPENSATION POTENTIAL

- If Client is asked to manage a Pickup Event for a Buyer(s) where an InterSchola representative is not required to be present, then Client may by special request to earn \$25.00 per Pickup Event (not including pickup by a 3<sup>rd</sup> party carrier where preparation has been completed by InterSchola in advance of such pickup.)
- If Client is able and willing to offer specialized equipment (e.g. tow truck, crane or backhoe) to assist with a Pickup Event, then Client may by special request earn an agreed to fee to be paid by the Buyer(s) who confirms in advance the desire to engage Client for such service. Such fee for service will be discussed in advance of the listing creation and in such instances, InterSchola will manage the notice, confirmation, collection and payment of fees from Buyer.

**\*\*\*INTERSCHOLA COMMISSIONS AND FEES WILL BE ITEMIZED AND DEDUCTED FROM THE TOTAL CLIENT PROCEEDS FOR COMPLETED SALES AS SUMMARIZED ON THE CLIENT PROCEEDS REPORT. ADDITIONAL CLIENT COMPENSATION AMOUNTS WILL BE ADDED TO THE CLIENT PROCEEDS REPORT.**



**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Monterey County Office of Education

**MEETING:** June 11, 2013

**AGENDA SECTION:**

ACTION

INFORMATION

ACTION/CONSENT

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

This contract with the Monterey County Office of Education provides for our network connections.

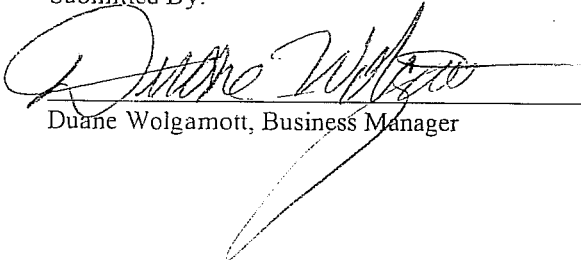
Recommendation:

Approve the contract with MCOE.


Fiscal Impact:

General Fund - \$9,600

Submitted By:

  
Duane Wolgamott, Business Manager

Approved:

  
Daniel R. Moirao, State Administrator

2013-2014  
MONTEREY COUNTY OFFICE OF EDUCATION  
MANAGED NETWORK SERVICES AGREEMENT  
SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

This Monterey COE Managed Network Support Services Agreement ("AGREEMENT") is hereby entered into this 1st day of June, 2013, by and between the **SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**, 800 BROADWAY ST, KING CITY, CALIFORNIA, hereinafter referred to as DISTRICT, and MONTEREY COUNTY OFFICE OF EDUCATION, 901 BLANCO CIRCLE, SALINAS, CALIFORNIA, hereinafter referred to as Monterey COE. Monterey COE and DISTRICT shall be collectively referred to as the Parties.

NOW, THEREFORE, the Parties hereto mutually agree as follows:

**1.0 BASIS OF AGREEMENT.**

1.1 Provide Network Services and support to school districts within Monterey County in accordance with the terms and conditions set forth in this AGREEMENT.

1.2 DEMARC/CPE (customer-premise equipment) Monterey COE and DISTRICT agree that the demarcation point, i.e., the physical interface point between the DISTRICT Local Area Network ("LAN") and the Monterey COE Wide Area Network ("WAN"), is the point which separates the DISTRICT LAN and the Monterey COE WAN. Typical demarcation points are considered to be Ethernet hand-off interfaces on the DISTRICT's WAN-facing router or layer-3 switch.

**2.0 SERVICES.** Monterey COE agrees to provide DISTRICT access to application of Network services via the telecommunications Network utilized by the County. Network services shall include access to the following:

A. Monterey COE Responsibilities

- 1 I. Provide connection to the Statewide K-12 High Speed Network (HSN) by enabling the  
2 DISTRICT to connect 2 data circuit(s) to the Monterey COE's Data Center. Monterey  
3 COE's Technology and Information Services Department charges a connection fee  
4 that is a composite of Monterey COE's infrastructure support and maintenance costs  
5 associated with the school districts being connected to the Statewide K-12 High  
6 Speed Network (K12HSN).
- 7 II. Be responsible for managing and troubleshooting up to the DEMARC/CPE that  
8 separates the DISTRICT's LAN and the Monterey COE managed service point  
9 including the CPE. Any issues beyond the DEMARC/CPE, LAN-facing and relating to  
10 or originating from the DISTRICT LAN shall be the sole responsibility of the  
11 DISTRICT.

12 B. DISTRICT Responsibilities

- 13 I. DISTRICT is responsible for the cost of the data circuit and port charges on both  
14 sides of the data circuit to the Monterey COE router.
- 15 II. All necessary equipment and data circuits from the DISTRICT to the Monterey COE  
16 shall be provided by the DISTRICT and are not included in the AGREEMENT cost.
- 17 III. The Monterey COE will provide Network monitoring to the DEMARC/CPE, for the  
18 purpose of notification of connection failure and bandwidth utilization threshold. The  
19 DISTRICT shall be responsible for the integrity of its Network, which includes internal  
20 operation to include technical support, router or core switch maintenance, security  
21 and appropriate use as defined by the HSN and Monterey COE. Monterey COE  
22 reserves the right to review and monitor the DISTRICT's Network connection in order  
23 to determine whether specific uses of the Network are inappropriate. Monterey COE  
24 will also monitor activities of the DISTRICT's Network connection during the course of  
25

1 performing normal system and Network maintenance and/or while investing alleged  
2 violations.

3 IV. The DISTRICT is responsible for the filtering of inappropriate Internet sites on its  
4 Network for its users, and for implementing policies to prevent inappropriate Internet  
5 access or use.

6 V. The DISTRICT is solely responsible for its usage of the Internet and statements made  
7 by the DISTRICT's users on the Internet. DISTRICT specifically agrees not to use  
8 the service in any manner that is illegal, libelous or inappropriate for K-12 educational  
9 purposes.

10 3.0 TERM. This AGREEMENT shall be in full force and effect for the period commencing  
11 July 1, 2013, and ending on June 30, 2014, but in no event shall it be more than a five (5)  
12 year term, subject to termination as set forth in this AGREEMENT.

13 4.0 PAYMENT. In consideration of the Services set forth in **Section 2.0** of this  
14 AGREEMENT to be performed by the Monterey COE, DISTRICT agrees to pay annually for  
15 connection to Monterey COE Network and miscellaneous access-related in service fees  
16 according to the rates set forth in **Appendix A**, attached hereto and incorporated by this  
17 reference. All payments shall be made to the Monterey COE per fund transfer done annually  
18 by the Business Office within sixty (60) calendar days of receipt of signed contract, for each  
19 school district.

20 5.0 TECHNICAL SUPPORT. DISTRICT shall be entitled to ongoing technical support  
21 and assistance for Internet access up to the DEMARC/CPE between the DISTRICT and  
22 Monterey COE, provided however, that the availability or performance of this technical  
23 support service shall not be construed as altering or affecting Monterey COE's obligations as  
24 set forth in this AGREEMENT. Monterey COE's technical support via telephone shall be  
25 provided to DISTRICT without charge Monday through Friday from 8:00 A.M. - 5:00 P.M.,  
excluding Monterey COE's holidays.

1 6.0 TRAINING. Monterey COE will provide, at cost, such training, assistance and advice,  
2 if requested by the DISTRICT, as may be necessary to assist DISTRICT personnel in the  
3 use and operation of the equipment installed by Monterey COE to enable DISTRICT to make  
4 optimum use of the Network Services Monday through Friday from 8:00 A.M. - 5:00 P.M.  
5 excluding Monterey COE's holidays. All training costs will be billed pursuant to Section 4.0  
6 above.

7 7.0 INDEPENDENT CONTRACTOR. Monterey COE is and at all times shall be an  
8 independent contractor and shall be wholly responsible for the manner in which the services  
9 required by the terms of this AGREEMENT are performed. Nothing herein contained shall  
10 be construed as creating the relationship of employer and employee, or principal and agent,  
11 between Monterey COE and DISTRICT. Monterey COE assumes the responsibility for the  
12 acts of its employees or agents as they relate to the services to be provided pursuant to this  
13 AGREEMENT. Monterey COE, its officers, agents, and employees, shall not be entitled to  
14 any rights, and/or privileges of DISTRICT'S employees and shall not be considered in any  
15 manner to be DISTRICT'S employees.

16 8.0 INDEMNIFICATION AND INSURANCE.

17 A. Monterey COE hereby agrees to indemnify, defend, and hold harmless  
18 DISTRICT, its Governing Board, officers, agents, and employees from every claim or  
19 demand and every liability loss, damage, or expense of any nature whatsoever which may be  
20 incurred by reason of any negligent acts or omissions of employees, agents or officers of  
21 Monterey COE, the Monterey County Superintendent of Schools or the Monterey County  
22 Board of Education during the period of this AGREEMENT.

23 B. DISTRICT shall instruct its personnel and students about copyright laws and  
24 the proper use of the Internet. It shall ensure that personnel and students abide by the  
25 policies and regulations as outlined in DISTRICT's Acceptable Use Policy. DISTRICT hereby  
agrees to indemnify, defend, and hold harmless Monterey COE, the Monterey County Board

1 of Education, the Monterey County Superintendent of Schools and its officers, agents, and  
2 employees from every claim or demand and every liability, loss, damage, or expense of any  
3 nature whatsoever which may be incurred by reason of any negligent acts or omissions of  
4 employees, agents or officers of DISTRICT during the period of this AGREEMENT.

5 DISTRICT agrees to use Monterey COE's Network at its own risk and develop  
6 and implement policies and procedures to prevent illegal, libelous, or inappropriate use of  
7 Monterey COE's network services. DISTRICT shall have sole responsibility for the accuracy,  
8 quality, integrity, reliability, and appropriateness of its Network. DISTRICT shall use  
9 reasonable efforts to prevent unauthorized access to or use of its Network. Monterey COE  
10 specifically disclaims all warranties, expressed or implied, including, but not limited to,  
11 implied warranties of merchantability and fitness for a particular purpose. In no event shall  
12 Monterey COE be liable for any loss or other commercial damage, including, but not limited  
13 to, special, incidental, consequential or other damages.

14 C. With respect to the performance of Services under this Agreement, both parties  
15 shall maintain insurance as indicated below:

16 1. Worker's compensation insurance with statutory limits as required by  
17 the Labor Code or the State of California. The policy shall be endorsed with the  
18 following specific language: "This policy shall not be canceled or materially changed  
19 without first giving thirty (30) days prior written notice to the District/Monterey COE."

20 2. Commercial or Comprehensive General Liability insurance covering  
21 bodily injury and property damage using an occurrence policy form, in an amount no  
22 less than \$1,000,000 per occurrence, \$2,000,000 aggregate. Such insurance shall  
23 include, but not be limited to: premises and operations liability, independent  
24 consultant's liability, and personal injury liability. Each such comprehensive or  
25 commercial general liability insurance policy shall be endorsed with the following  
specific language:

1 (a) District/Monterey COE, its officers and employees, is named as  
2 additional insured for all liability arising out of the operations by or on behalf of the  
3 named insured in the performance of this AGREEMENT.

4 (b) The insurance provided herein is primary coverage to District/Monterey  
5 COE with respect to any insurance or self-insurance programs maintained by  
6 District/Monterey COE and no insurance held or owned by District/Monterey COE  
7 shall be called upon to contribute to a loss.

8 9.0 NON-DISCRIMINATION. Monterey COE and DISTRICT agree that they will not  
9 engage in unlawful discrimination of persons because of race, color, religious creed, national  
10 origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.  
11 All nondiscrimination rules and regulations required by law to be included in this  
12 AGREEMENT are incorporated by this reference.

13 10.0 APPLICABLE LAW. The Services completed herein must meet the approval of  
14 the DISTRICT'S general right of inspection to secure the satisfactory completion thereof.  
15 Monterey COE and DISTRICT agree to comply with all federal, state and local laws, rules,  
16 regulations and ordinances that are now or may in the future become applicable to Monterey  
17 COE or DISTRICT'S business, equipment and personnel engaged in operations covered by  
18 this AGREEMENT or occurring out of the performance of such operations.

19 11.0 ASSIGNMENT. Neither party shall subcontract or assign this AGREEMENT or the  
20 performance of any of the Services set forth in this AGREEMENT without prior written  
21 approval of the non-assigning party.

22 12.0 TERMINATION. This AGREEMENT may be terminated by Monterey COE or  
23 DISTRICT with or without cause, upon the giving of sixty (60) days prior written notice to the  
24 other party. If this AGREEMENT is terminated, the DISTRICT shall be responsible for all  
25 charges on the DISTRICT's account.

1 13.0 TOBACCO USE POLICY. In the interest of public health, the Monterey COE  
2 provides a tobacco-free environment. Smoking or the use of any tobacco products are  
3 prohibited in buildings and vehicles, and on any property owned, leased or contracted for by  
4 the Monterey COE. Failure to abide with conditions of this policy could result in the  
5 termination of this AGREEMENT.

6 14.0 NOTICES. All notices or demands to be given under this AGREEMENT by either  
7 party to the other shall be in writing and given either by: i) Personal service, or ii) U.S. Mail,  
8 mailed either by registered or certified mail, return receipt requested, with postage prepaid.  
9 Service shall be considered given when received if personally served or, if mailed, on the  
10 third (3rd) day after deposit in any U.S. Post Office. The address to which notices or  
11 demands may be given by either party may be changed by written notice given in  
12 accordance with the notice provisions of this section. As of the date of this AGREEMENT  
13 the addresses of the parties are as follows:

14 DISTRICT: **SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**  
15 800 BROADWAY ST  
16 KING CITY, CALIFORNIA  
Attn: \_\_\_\_\_  
Ph: \_\_\_\_\_

17 MONTEREY COE  
18 901 Blanco Circle  
19 Salinas, CA 93901  
Attn: Garry Bousum  
Ph: 831-755-0312

20 15.0 SEVERABILITY. If any term, condition or provision of this AGREEMENT is held by  
21 a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining  
22 provisions will nevertheless continue in full force and effect and shall not be affected,  
23 impaired or invalidated in any way.  
24  
25



1 16.0 GOVERNING LAW. The terms and conditions of this AGREEMENT shall be  
2 governed by the laws of the State of California, with venue in Monterey County, California  
3 and no other place.

4 17.0 ENTIRE AGREEMENT/AMENDMENT. This AGREEMENT and any exhibits  
5 attached hereto constitute the entire AGREEMENT between Monterey COE and DISTRICT  
6 regarding the services and any agreement made shall be ineffective to modify this  
7 AGREEMENT in whole or in part unless such agreement is embodied in an Amendment to  
8 this AGREEMENT which has been signed by both Parties. This AGREEMENT supersedes  
9 all prior negotiations, understandings, representations and agreements.

10 18.0 CONFLICT OF INTEREST. The DISTRICT represents that it presently has no  
11 interest, which would conflict in any manner or degree with the performance of Services  
12 contemplated by this AGREEMENT.

13 IN WITNESS WHEREOF, the Parties hereto have caused this AGREEMENT to be  
14 executed.

15 SOUTH MONTEREY COUNTY  
16 JOINT UNION HIGH SCHOOL DISTRICT

MONTEREY COUNTY OFFICE  
OF EDUCATION

17 BY: \_\_\_\_\_  
18 Authorized Signature

BY: \_\_\_\_\_  
Authorized Signature

19 PRINT NAME: \_\_\_\_\_

PRINT NAME: Garry Bousum

20 TITLE: \_\_\_\_\_

TITLE: Associate Superintendent

21 DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

1 **APPENDIX A**

2 MONTEREY COUNTY OFFICE OF EDUCATION

3 **1. Fees for Managed Network Services:**

4 For each school site connected to the Monterey COE WAN, the rate schedule will include a base  
5 charge of \$750.00 per year, plus a surcharge for sites using the Monterey COE E-mail system based  
6 on the number of E-mail accounts your school site currently has open and T1 termination cost of  
7 \$480.00 per circuit per year where applicable. The base charge covers Internet access, web hosting,  
8 web content filtering, DNS services, and firewall protection at Monterey COE is perimeter network.

9 **Fee structure per user account for E-mail services provided by Monterey COE**

10 One time initial charge covering the following **Microsoft Exchange** related licensing  
11 cost.

12

|                              |                 |
|------------------------------|-----------------|
| Exchange 2007 standard CAL   | \$ 2.55         |
| Exchange 2007 enterprise CAL | \$ 6.44         |
| Anti virus                   | \$ 2.53         |
| Anti spam                    | \$ 2.00         |
| <b>Total Cost</b>            | <b>\$ 13.52</b> |

13  
14

15 Ongoing annual cost (Second year and beyond) covering storage, anti-virus &  
16 maintenance.

17

|                   |                |
|-------------------|----------------|
| 200M mailbox size | \$ 2.00        |
| Anti virus        | \$ 2.53        |
| Anti spam         | \$ 2.00        |
| Maintenance       | \$ 5.00        |
| <b>Total Cost</b> | <b>\$11.53</b> |

18  
19

20 The above charges will be payable to Monterey COE per fund transfer, done  
21 annually by the Business Office, for each school district.

22 **2. Fees for T1 Connection Costs:**

23 For each school site connected to the Monterey COE WAN, the termination cost for a T1 circuit is  
24 \$480 per circuit per year. The cost for an AT& T high-speed CSME 100MB circuit is \$400 per circuit  
25 per month, if provided under \*E-Rate eligibility. If the circuit is not provided under E-Rate eligibility,

1 than the entire actual monthly cost of the circuit will be billed at the same rate charged by the circuit  
 2 provider.

3 \* The MCOE/ATT E-Rate contract is due to expire on 12/31/14. This will dissolve the CSME E-Rate  
 4 consortium participating districts and they will need to find their own CSME provider.

5 The following is a summary of MCOE Network Access Charges for the 2013-2014 FY:

| Site Description       | Internet Access   | Email                            |               | Circuit                     |                    |                      | TOTAL (Excluding CSME) | CSME              |
|------------------------|-------------------|----------------------------------|---------------|-----------------------------|--------------------|----------------------|------------------------|-------------------|
|                        |                   | Number of MCOE Exchange Accounts | Email Costs   | Type of Circuit/ Connection | Number of Circuits | T1 Termination Costs |                        |                   |
| King City High Sch     | \$750.00          | 0                                | \$0.00        | CSME                        | 1                  | \$0.00               |                        | \$4,800.00        |
| King City High Sch     | \$750.00          | 0                                | \$0.00        | Internal                    |                    | \$0.00               |                        |                   |
| Greenfield High Sch    | \$750.00          | 0                                | \$0.00        | CSME                        | 1                  | \$0.00               |                        | \$4,800.00        |
| Portola-Butler Cont HS | \$750.00          | 0                                | \$0.00        | Internal                    |                    | \$0.00               |                        |                   |
| <b>TOTAL</b>           | <b>\$3,000.00</b> | <b>0</b>                         | <b>\$0.00</b> |                             | <b>2</b>           | <b>\$0.00</b>        | <b>\$3,000.00</b>      | <b>\$9,600.00</b> |

17 **3. Fees for Miscellaneous Services:**

18 Additional technical services, beyond DEMARC/CPE, or scope covered in this  
 19 contract, will be charged at the rate of \$75.00 per hour, paid by the school district  
 20 within 30 days after receipt of an invoice. Support hours are between the hours of  
 21 8:00 AM to 5:00 PM, Monday through Friday, except Holidays.

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Contract with Linda Grundhoffer

**MEETING:** June 11, 2013

**AGENDA SECTION:**

ACTION

INFORMATION

ACTION/CONSENT

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

This contract is for oversight of the 12-13 annual audit, ensuring efficient functioning of the business office, monitoring payrolls and mentoring the Business Manager.

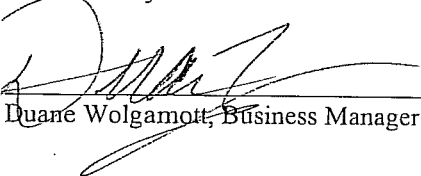
Recommendation:

Approve the contract with Linda Grundhoffer

Fiscal Impact:

General Fund – not to exceed \$27,000

Submitted By:

  
\_\_\_\_\_  
Duane Wolgamott, Business Manager

Approved:

  
\_\_\_\_\_  
Daniel R. Moirao, State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
800 BROADWAY  
KING CITY, CA 93930**

**AGREEMENT TO FURNISH CONSULTANT SERVICES**

Pursuant to California Education Code 10400, South Monterey County Joint Union High School District, hereinafter called "District," has need of the specialized services of Linda Grundhoffer, an independent contractor, hereinafter called "Consultant," for the period specified in Article I. "TERM."

Consultant shall be, for the purposes of this agreement, an independent contractor and shall not be deemed an employee of the District for any purpose.

District may provide such supplies and equipment as shown herein for the convenience of CONSULTANT and such accommodation shall not operate as an indication of employment.

**I. TERM:**

The effective date of the agreement is July 1, 2013 and it terminates June 30, 2014 unless sooner terminated as provided herein.

**II. PAYMENT LIMIT**

- Consultant shall be compensated at the rate of \$54 per hour.
- Not to exceed a total of 500 hours of service.
- Total payment(s) to Consultant, under this contract shall not exceed \$27,000.

**III. DISTRICT OBLIGATION:**

Inconsideration of Consultant's provision of service(s) as described in the Consultants Services Description and subject to the payment limit expressed herein, the District shall pay the Consultant, upon documented evidence of completion of service(s), payment according to the fee schedule listed within thirty (30) days of billing.

**IV. CONSULTANT'S OBLIGATION**

The consultant shall provide service(s) as described in the Consultant Service Description.

**V. CONSULTANT SERVICE DESCRIPTION**

The Contractor shall have the primary responsibility for overseeing the annual audit for 2012-13, ensuring the efficient functioning of the business office, monitoring the monthly and tenthly payrolls, and mentoring the Business Manager.

**VI. CONFIDENTIALITY**

In the course of performing consulting services, the parties realize that the Consultant may come in contact with or become familiar with information which may be considered confidential. Consultant agrees to keep all such information confidential and not to discuss or divulge it to anyone other than South Monterey County Joint Union High School District.

**VII. ASSIGNMENT**

This agreement is for personal services to be performed by Consultant and may not be assigned to, sub-let to or performed by any person or persons who are not parties hereto except by employees of Consultant whose names and qualifications have been approved by District.

**VIII. TERMINATION OF AGREEMENT**

This agreement shall terminate on the last day as written in Article I except:

- a. District may terminate agreement at any time if Consultant does not perform, or refuses to perform according to this Agreement.
- b. District and Consultant may terminate agreement at any time with mutual written consent.
- c. In the event of early termination, Consultant shall be paid for all work or services performed to the date of termination together with an amount for approved expenses due and owing.

**IX. DISTRICT'S RIGHT OF RETENTION**

District shall become the owner of and entitled to exclusive possession of all records, documents, files, graphs, photographic or other reproductions of any kind produced in the scope of services performed and no other uses thereof will be permitted except by permission of the District.

**X. EXTENSION OF TERM**

By mutual consent of the parties hereto the term of service described herein in Article I may be extended by reformation of this Agreement and the attachment hereto of an addendum mutually executed setting forth the extended term.

**XI. SIGNATURES**

These signatures attest the parties' agreement hereto:

\_\_\_\_\_  
CONSULTANT / TITLE

\_\_\_\_\_  
CONTRACT OFFICER OF THE  
South Monterey County Joint Union High School District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
*W-9 to be attached*

Social Security Number of Consultant \*

\* *Whenever organizational names are used, the Employer IRS Identification Number must be used instead of a Social Security Number.*

Preferred contact information:

Linda Grundhoffer, Sole Proprietor  
CONSULTANT / TITLE (Please Print)

625 Glasgow Circle, Danville, CA 94526  
Mailing Address (number, street name, city, state and zip code: Please Print)

925/855-9106  
Phone number

925/683-5102  
Cell Phone

Account code: 01-0000-0-0000-7200-580000-000-00-0000-0000-000

\_\_\_\_\_  
State Administrator

Date: \_\_\_\_\_

Routing:

1. Immediate supervisor
2. Business Manager, for coding and presentation to Board
3. After Board (State Administrator) approval, Business Manager for processing

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Site Enrollment, Attendance, and Referral Statistics      **MEETING:** June 11, 2013

**AGENDA SECTION:**

- ACTION**
- INFORMATION**
- ACTION/CONSENT**

Board Goals:

- \_\_\_\_\_ Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- X \_\_\_\_\_ Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- \_\_\_\_\_ Develop/Sustain Fiscal Crisis Long-Term Solution
- \_\_\_\_\_ Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- \_\_\_\_\_ Ensure that Facilities are Safe for Staff and Students
- \_\_\_\_\_ Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

Attached are reports for each site indicating enrollment, attendance, and discipline.

Recommendation:

This is an information item only.

Fiscal Impact:

None

Submitted By:



Daniel R. Moirao, Ed.D.  
State Administrator

Approved:



Daniel R. Moirao, Ed.D.  
State Administrator



# Greenfield High School

6/5/2013

2012-2013

## Daily Apportionment for Month 10

Page 1

| Day #                    | Date      | Holiday | Enrollment    | Apportionment | Difference | Percent Present |
|--------------------------|-----------|---------|---------------|---------------|------------|-----------------|
| 181                      | 4/22/2013 |         | 877           | 787           | 90         | 89.74%          |
| 182                      | 4/23/2013 |         | 877           | 795           | 82         | 90.65%          |
| 183                      | 4/24/2013 |         | 877           | 789           | 88         | 89.97%          |
| 184                      | 4/25/2013 |         | 871           | 795           | 76         | 91.27%          |
| 185                      | 4/26/2013 |         | 868           | 794           | 74         | 91.47%          |
| 186                      | 4/29/2013 | @       | 0             | 0             | 0          |                 |
| 187                      | 4/30/2013 |         | 867           | 793           | 74         | 91.46%          |
| 188                      | 5/1/2013  |         | 867           | 785           | 82         | 90.54%          |
| 189                      | 5/2/2013  |         | 866           | 777           | 89         | 89.72%          |
| 190                      | 5/3/2013  |         | 866           | 760           | 106        | 87.76%          |
| 191                      | 5/6/2013  |         | 865           | 769           | 96         | 88.90%          |
| 192                      | 5/7/2013  |         | 865           | 787           | 78         | 90.98%          |
| 193                      | 5/8/2013  |         | 866           | 765           | 101        | 88.34%          |
| 194                      | 5/9/2013  |         | 868           | 791           | 77         | 91.13%          |
| 195                      | 5/10/2013 |         | 867           | 776           | 91         | 89.50%          |
| 196                      | 5/13/2013 |         | 868           | 749           | 119        | 86.29%          |
| 197                      | 5/14/2013 |         | 868           | 772           | 96         | 88.94%          |
| 198                      | 5/15/2013 |         | 868           | 786           | 82         | 90.55%          |
| 199                      | 5/16/2013 |         | 866           | 786           | 80         | 90.76%          |
| 200                      | 5/17/2013 | @       | 0             | 0             | 0          |                 |
| <b>Month 10 Average:</b> |           |         | <b>868.72</b> | <b>780.89</b> |            | <b>89.89%</b>   |

@ = School Not in Session

# Greenfield High School

6/5/2013

## ADS Discipline Distribution Report from 5/1/2013 to 5/31/2013

Page 1

| Code # and Name                | Total     | Grade     |          |          |          |   |          | Sex       |   |  |
|--------------------------------|-----------|-----------|----------|----------|----------|---|----------|-----------|---|--|
|                                |           | 9         | 10       | 11       | 12       | F | M        |           |   |  |
| 04 *Assault (E) 48900 (a)(2)   | 1         | -         | -        | 1        | -        | - | 1        | -         |   |  |
| 23 *Theft (E) 48900 (g)        | 1         | -         | 1        | -        | -        | - | -        | 1         |   |  |
| 24 *Vandalism (E) 48900 (f)    | 2         | 1         | 1        | -        | -        | - | -        | -         | 2 |  |
| 36 Behavior, Defiance (E)      | 10        | 4         | 4        | -        | 2        |   | 4        | 6         |   |  |
| 38 Behavior, Disruptive (E)    | 5         | 4         | 1        | -        | -        |   | -        | 5         |   |  |
| 39 Behavior, Inappropriate (E) | 1         | 1         | -        | -        | -        |   | 1        | -         |   |  |
| 45 Dangerous Object            | 1         | -         | -        | 1        | -        |   | -        | 1         |   |  |
| 52 Fighting (E) 48900 (a)(1)   | 2         | -         | -        | 1        | 1        |   | -        | 2         |   |  |
| 74 Profanity (E) 48900 (i)     | 3         | 2         | 1        | -        | -        |   | -        | 3         |   |  |
| <b>Totals:</b>                 | <b>26</b> | <b>12</b> | <b>8</b> | <b>3</b> | <b>3</b> |   | <b>6</b> | <b>20</b> |   |  |

# King City High School

6/5/2013

2012-2013

## Daily Apportionment for Month 10

Page 1

| Day #                    | Date      | Holiday | Enrollment    | Apportionment | Difference | Percent Present |
|--------------------------|-----------|---------|---------------|---------------|------------|-----------------|
| 181                      | 4/22/2013 |         | 880           | 798           | 82         | 90.68%          |
| 182                      | 4/23/2013 |         | 883           | 839           | 44         | 95.02%          |
| 183                      | 4/24/2013 |         | 882           | 806           | 76         | 91.38%          |
| 184                      | 4/25/2013 |         | 881           | 841           | 40         | 95.46%          |
| 185                      | 4/26/2013 |         | 881           | 840           | 41         | 95.35%          |
| 186                      | 4/29/2013 | @       | 0             | 0             | 0          |                 |
| 187                      | 4/30/2013 |         | 881           | 817           | 64         | 92.74%          |
| 188                      | 5/1/2013  |         | 880           | 818           | 62         | 92.95%          |
| 189                      | 5/2/2013  |         | 880           | 819           | 61         | 93.07%          |
| 190                      | 5/3/2013  |         | 880           | 809           | 71         | 91.93%          |
| 191                      | 5/6/2013  |         | 880           | 812           | 68         | 92.27%          |
| 192                      | 5/7/2013  |         | 879           | 807           | 72         | 91.81%          |
| 193                      | 5/8/2013  |         | 878           | 821           | 57         | 93.51%          |
| 194                      | 5/9/2013  |         | 878           | 813           | 65         | 92.60%          |
| 195                      | 5/10/2013 |         | 879           | 799           | 80         | 90.90%          |
| 196                      | 5/13/2013 |         | 880           | 800           | 80         | 90.91%          |
| 197                      | 5/14/2013 |         | 880           | 824           | 56         | 93.64%          |
| 198                      | 5/15/2013 |         | 880           | 811           | 69         | 92.16%          |
| 199                      | 5/16/2013 |         | 880           | 770           | 110        | 87.50%          |
| 200                      | 5/17/2013 | @       | 0             | 0             | 0          |                 |
| <b>Month 10 Average:</b> |           |         | <b>880.11</b> | <b>813.56</b> |            | <b>92.44%</b>   |

@ = School Not in Session

# King City High School

6/5/2013

## ADS Discipline Distribution Report from 5/1/2013 to 5/31/2013

Page 1

| Code # and Name              | Total     | Grade    |          |          |          |          |          | Sex       |           |
|------------------------------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
|                              |           | 9        | 10       | 11       | 12       | F        | M        |           |           |
| 04 *Assault (E) 48900 (a)(2) | 1         | -        | -        | 1        | -        | -        | 1        | -         | 1         |
| 23 *Theft (E) 48900 (g)      | 2         | 1        | -        | 1        | -        | -        | -        | -         | 2         |
| 47 Disruption of School      | 7         | 5        | 1        | -        | 1        | -        | 3        | 4         | 4         |
| 52 Fighting (E) 48900 (a)(1) | 8         | 3        | 3        | 2        | -        | -        | 2        | 6         | 6         |
| <b>Totals:</b>               | <b>18</b> | <b>9</b> | <b>4</b> | <b>4</b> | <b>1</b> | <b>1</b> | <b>5</b> | <b>13</b> | <b>13</b> |

# Portola-Butler Contin. High School

6/5/2013

2012-2013

## Daily Apportionment for Month 10

Page 1

|                          |           |   |              |              |   |               |
|--------------------------|-----------|---|--------------|--------------|---|---------------|
| 181                      | 4/22/2013 |   | 102          | 95           | 7 | 93.14%        |
| 182                      | 4/23/2013 |   | 103          | 95           | 8 | 92.23%        |
| 183                      | 4/24/2013 |   | 102          | 94           | 8 | 92.16%        |
| 184                      | 4/25/2013 |   | 100          | 92           | 8 | 92.00%        |
| 185                      | 4/26/2013 |   | 100          | 92           | 8 | 92.00%        |
| 186                      | 4/29/2013 | @ | 0            | 0            | 0 |               |
| 187                      | 4/30/2013 |   | 100          | 92           | 8 | 92.00%        |
| 188                      | 5/1/2013  |   | 100          | 92           | 8 | 92.00%        |
| 189                      | 5/2/2013  |   | 99           | 92           | 7 | 92.93%        |
| 190                      | 5/3/2013  |   | 98           | 91           | 7 | 92.86%        |
| 191                      | 5/6/2013  |   | 98           | 91           | 7 | 92.86%        |
| 192                      | 5/7/2013  |   | 98           | 91           | 7 | 92.86%        |
| 193                      | 5/8/2013  |   | 97           | 90           | 7 | 92.78%        |
| 194                      | 5/9/2013  |   | 97           | 90           | 7 | 92.78%        |
| 195                      | 5/10/2013 |   | 97           | 90           | 7 | 92.78%        |
| 196                      | 5/13/2013 |   | 96           | 89           | 7 | 92.71%        |
| 197                      | 5/14/2013 |   | 96           | 89           | 7 | 92.71%        |
| 198                      | 5/15/2013 |   | 96           | 89           | 7 | 92.71%        |
| 199                      | 5/16/2013 |   | 96           | 89           | 7 | 92.71%        |
| 200                      | 5/17/2013 | @ | 0            | 0            | 0 |               |
| <b>Month 10 Average:</b> |           |   | <b>98.61</b> | <b>91.28</b> |   | <b>92.56%</b> |

@ = School Not in Session

# Portola-Butler Contin. High School

6/5/2013

## ADS Discipline Distribution Report from 5/1/2012 to 5/31/2013

Page 1

| Code # and Name                | Total | Grade |    |    |    |   |    | Sex |  |
|--------------------------------|-------|-------|----|----|----|---|----|-----|--|
|                                |       | 9     | 10 | 11 | 12 | F | M  |     |  |
| 04 *Assault (E) 48900 (a)(2)   | 1     | -     | 1  | -  | -  | - | -  | 1   |  |
| 07 *Drugs, Paraphernalia (E)   | 1     | -     | -  | -  | 1  | - | -  | 1   |  |
| 08 *Drugs, Possession of (E)   | 1     | -     | -  | 1  | -  | - | -  | 1   |  |
| 10 *Drugs, Use of (E) 48900    | 1     | -     | -  | -  | 1  | - | 1  | -   |  |
| 24 *Vandalism (E) 48900 (f)    | 1     | -     | -  | -  | 1  | - | -  | 1   |  |
| 36 Behavior, Defiance (E)      | 7     | -     | -  | 4  | 3  | - | -  | 7   |  |
| 38 Behavior, Disruptive (E)    | 4     | -     | -  | 1  | 3  | - | -  | 4   |  |
| 39 Behavior, Inappropriate (E) | 1     | -     | -  | -  | 1  | - | -  | 1   |  |
| 52 Fighting (E) 48900 (a)(1)   | 4     | -     | -  | 2  | 2  | 2 | 2  | 2   |  |
| 58 Harassment (E) 48900.4      | 1     | -     | -  | -  | 1  | - | -  | 1   |  |
| Totals:                        | 22    | -     | 1  | 8  | 13 | 3 | 19 |     |  |

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Third Interim Report

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

Pursuant to E.C. Section 42131(e), any school district that files a qualified or negative Second Interim Report, or which has a positive certification changed to qualified or negative by the County Superintendent must provide the County Superintendent, the State Controller's Office, and the Superintendent of Public Instruction with a financial statement projecting the district's fund and cash balances through June 30 for the period ending April 30<sup>th</sup> (Third Interim Report).

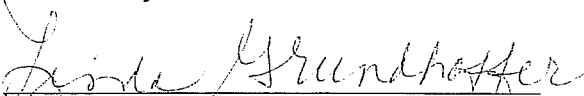
Recommendation:

Approve the Third Interim Report

Fiscal Impact:

None

Submitted By:

  
Linda Grundhoffer, Interim CBO

Approved:

  
Daniel R. Moirao, State Administrator

**South Monterey County Joint  
Union High School District**

**EXECUTIVE SUMMARY  
2012-2013 Third Interim Report**

**Presented on June 11, 2013**



## **Financial Report Information**

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code) Second Interim Report. It is provided to assist in understanding the information being reported on the SACS forms.

Two interim financial reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The Second Interim Report's financial projections have been updated to reflect new information received since the First Interim Report.

With each report the District is asked to project the general fund financial status through year-end, June 30. A multi-year projection is also required to determine if the District will be financially solvent for two subsequent years. A cash flow projection is required to determine if the District will have enough cash to meet its financial obligations through June 30th.

The Third Interim Report is for the period ending April 30<sup>th</sup>.

## **Revenue Limit**

Revenue Limit funding is based mainly upon student attendance. Revenue Limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year. Revenue limits are the prime component of every school district's budget.

The Average Daily Attendance (ADA) funding or "revenue limit" is reported in both the restricted and unrestricted revenues of the District because certain ADA, such as for students in Special Education, are earned by the ADA generated in restricted programs.

South Monterey County Joint Union High School District ADA for the 2012-13 year increased mostly due to the closure of the charter school. Therefore the 2012-13 revenue limit is based on the current P-2 count rather than the prior year's P-2 count. Student attendance is estimated to generate \$6,634,126 and property taxes are estimated at \$4,509,378 for a total revenue limit of \$11,143,504.

### **Unrestricted Beginning Fund Balance**

The unrestricted ending fund balance for 2011-12 was \$2,925,192.27 and this balance is carried forward to the 2012-13 year. Fund balance dollars are like a savings account.

### **Unrestricted Revenues**

The projected unrestricted revenues are \$13,147,790. However, these are reduced by the contribution to restricted programs of \$1,575,469.

### **Unrestricted Expenditures**

The projected unrestricted expenditures are \$12,926,962 which includes an encroachment of the Cafeteria Fund of approximately \$133,861, the loan payment of \$1,237,344 and a reduction realized from four furlough days that are being taken by the teachers.

### **Unrestricted Ending Fund Balance**

The District's 2012-13 projected unrestricted ending fund balance is \$733,187 of which \$6,000 is revolving cash, \$535,582 is Reserve for Economic Uncertainties. This means that the district is projected to meet its 3% reserve for the 2012-13 fiscal year.

### **General Fund Restricted**

The General fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency.

Restricted revenue is recognized in two ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

At Third Interim the projected carryover balance for 2012-13 is \$345,400. However, this normally changes once the categorical programs are closed out during the year-end closing process.

### **Multi-Year Projections**

The multi-year projection for the Third Interim Report utilizes the recommended assumptions published by School Services of California for the development of revenue projections. Expenditure projections include estimated step and column increases and general operating increases such as utilities. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The following are the specific assumptions used for the development of the multi-year projections.

2012-13 Assumptions

|   |                                    |
|---|------------------------------------|
| Funded ADA:                                 | 1,831.01                           |
| Revenue Limit COLA:                         | 3.24%                              |
| Revenue Limit Deficit:                      | 22.272%                            |
| CA CPI:                                     | 2.30%                              |
| Step and Column:                            | .05% certificated; .05% classified |
| Includes 4 furlough days taken by KCJUHSOTA |                                    |

2013-14 Assumptions

|                        |                                    |
|------------------------|------------------------------------|
| Funded ADA:            | 1,831.01                           |
| Revenue Limit COLA:    | 5.65%                              |
| Revenue Limit deficit: | 22.272%                            |
| CA CPI:                | 2.20%                              |
| Step and Column:       | 1.5% certificated; .05% classified |

2014-15 Assumptions

|                        |                                     |
|------------------------|-------------------------------------|
| Funded ADA:            | 1,830.76                            |
| Revenue Limit COLA:    | 2.20%                               |
| Revenue Limit deficit: | 22.272%                             |
| CA CPI:                | 2.40%                               |
| Step and Column:       | 1.50% certificated; .05% classified |

The Multi-Year Projection, using assumptions as of April 30th for 2013-14 results in a decrease to the total ending fund balance of \$1,558,264 from 2012-13. This is not sufficient to meet the required 3% reserve in 2013-14. In 2014-15 the districts structural deficit is projected to be \$2,807,007, leaving a negative ending fund balance of approximately \$1,954,249 which also does not meet the 3% reserve.

## **Cash Flow**

The district's projected ending cash balance is positive for the 2012-13 year due to the infusion of cash from the State for revenue limit dollars owed this district for the 2012-13 year. Because of this the district will not need to borrow any loan dollars from the Special Reserve Fund.

## **Other Funds**

### *Food Services*

The Cafeteria fund is expected to encroach again in 2012-13 by approximately \$133,861. The fund must become self-sufficient. The district is pursuing a less expensive way of providing lunches to students. The district is required to provide lunches to students qualifying for free and reduced meals in order to retain Federal funding.

### *Special Reserve – Non-Capital*

The funds held in this fund are the last of the loan revenue and some funds left from the close of the charter school. These funds will be moved to the General Fund to pay for findings from the 10-11 audit when the appeals have been settled.

### *Capital Facilities*

There has been little building or reconstruction occurring in this district or the feeder districts. With an estimated fund balance for 2012-13 of \$354,749, the biggest expense from the fund is for COP payments. These payments are \$104,672.76 per year until 2015. They will then be \$74,012.58 until 2019. If no additional revenues are brought into this fund, the General Fund will have to assume these payments after 2016-17.

### *County Schools Facilities*

The monies in this fund will be depleted with the completion of the renovations of the King City High School gymnasium in the Fall of 2013.

### *Debt Service Fund*

The amount shown in the general ledger of this fund under Cash With Fiscal Agent is the last payment against the Lease-Lease Back Bonds held by US Bank. This amount of approximately \$1.2m will remain with the Fiscal Agent until 2029.

## **Next Steps**

Although great strides have been made in reducing the expenditures of the district, the Federal, State and local economies, as well as the continued decline in enrollment, result in revenues continually being at risk. Results of negotiations for the 2013-14 fiscal year will have a great impact on the ending balances in 2013-14 and subsequent years.

| 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) |
|--|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources   |                | 8010-8099              | 10,137,028.00       | 11,186,355.00                       | 7,845,166.06        | 11,143,503.65             | (42,851.35)                | -0.4%            |
| 2) Federal Revenue   |                | 8100-8299              | 0.00                | 0.00                                | 6,015.30            | 0.00                      | 0.00                       | 0.0%             |
| 3) Other State Revenue   |                | 8300-8599              | 1,894,999.00        | 1,876,334.00                        | 1,705,170.75        | 1,876,334.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue   |                | 8600-8799              | 70,600.00           | 70,762.07                           | 108,650.91          | 127,952.32                | 57,190.25                  | 80.8%            |
| 5) TOTAL, REVENUES   |                |                        | 12,102,627.00       | 13,133,451.07                       | 9,665,003.02        | 13,147,789.97             |                            |                  |
| <b>EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries   |                | 1000-1999              | 5,647,858.56        | 5,730,871.00                        | 5,182,216.63        | 5,625,295.00              | 105,576.00                 | 1.8%             |
| 2) Classified Salaries   |                | 2000-2999              | 1,605,289.72        | 1,638,289.72                        | 1,295,263.98        | 1,638,289.72              | 0.00                       | 0.0%             |
| 3) Employee Benefits   |                | 3000-3999              | 2,440,707.87        | 2,437,553.00                        | 2,107,855.34        | 2,423,715.00              | 13,838.00                  | 0.6%             |
| 4) Books and Supplies  |                | 4000-4999              | 313,558.00          | 330,059.07                          | 235,624.37          | 330,059.07                | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 1,385,648.00        | 1,524,315.00                        | 1,072,967.09        | 1,524,315.00              | 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<br>7400-7499 | 1,278,834.00        | 1,281,134.00                        | 1,253,842.86        | 1,281,134.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (30,675.00)         | (29,707.00)                         | 0.00                | (29,707.00)               | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES   |                |                        | 12,641,221.15       | 12,912,514.79                       | 11,147,770.27       | 12,793,100.79             |                            |                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (538,594.15)        | 220,936.28                          | (1,482,767.25)      | 354,689.18                |                            |                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In  |                | 8900-8929              | 1,500,000.00        | 0.00                                | 2,680.92            | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out   |                | 7600-7629              | 0.00                | 133,861.00                          | 0.00                | 133,861.00                | 0.00                       | 0.0%             |
| 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%             |
| Contributions  |                | 8980-8999              | (1,671,314.00)      | (1,575,263.00)                      | 6,896.25            | (1,575,469.03)            | (206.03)                   | 0.0%             |
| TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (171,314.00)        | (1,709,124.00)                      | 9,577.17            | (1,709,330.03)            |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |                |              | (709,908.15)        | (1,488,187.72)                      | (1,473,190.08)      | (1,354,640.85)            |                            |                  |
| FUND BALANCE, RESERVES                           |                |              |                     |                                     |                     |                           |                            |                  |
| Beginning Fund Balance                           |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                      |                | 9791         | 2,138,577.81        | 2,126,290.09                        |                     | 2,126,290.09              | 0.00                       | 0.0%             |
| b) Audit Adjustments                             |                | 9793         | 0.00                | 0.00                                |                     | (38,462.00)               | (38,462.00)                | New              |
| c) As of July 1 - Audited (F1a + F1b)            |                |              | 2,138,577.81        | 2,126,290.09                        |                     | 2,087,828.09              |                            |                  |
| d) Other Restatements                            |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)        |                |              | 2,138,577.81        | 2,126,290.09                        |                     | 2,087,828.09              |                            |                  |
| Ending Balance, June 30 (E + F1e)                |                |              | 1,428,669.66        | 638,102.37                          |                     | 733,187.24                |                            |                  |
| Components of Ending Fund Balance                |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                   |                | 9711         | 6,000.00            | 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                      |                            |                  |
| b) Restricted                                    |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                       |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                     |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties               |                | 9789         | 0.00                | 0.00                                |                     | 535,582.00                |                            |                  |
| Unassigned/Unappropriated Amount                 |                | 9790         | 1,422,669.66        | 638,102.37                          |                     | 197,605.24                |                            |                  |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUE LIMIT SOURCES</b>                            |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                 |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                |                | 8011         | 5,317,067.00         | 6,286,619.00                        | 3,326,047.00        | 6,721,792.65              | 435,173.65                 | 6.9%             |
| 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                                | 107,711.95          | 0.00                      | 0.00                       | 0.0%             |
| Disaster Relief Subventions                             |                |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                  |                | 8021         | 26,000.00            | 26,000.00                           | 14,811.00           | 26,000.00                 | 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         | 4,397,809.00         | 4,582,945.00                        | 4,322,982.91        | 4,113,029.00              | (469,916.00)               | -10.3%           |
| Unsecured Roll Taxes                                    |                | 8042         | 165,000.00           | 165,000.00                          | 183,215.63          | 165,000.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                      |                | 8043         | 160,000.00           | 160,000.00                          | (68,270.07)         | 160,000.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                      |                | 8044         | 25,000.00            | 25,000.00                           | 16,998.44           | 25,000.00                 | 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         | 28,309.00            | 28,309.00                           | 25,889.22           | 20,349.00                 | (7,960.00)                 | -28.1%           |
| Penalties and Interest from Delinquent Taxes            |                | 8048         | 0.00                 | 0.00                                | (1,068.85)          | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                          |                |              |                      |                                     |                     |                           |                            |                  |
| Fees 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%             |
| Class: Non-Revenue Limit (50%) Adjustment               |                | 8089         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Total, Revenue Limit Sources</b>                     |                |              | <b>10,119,185.00</b> | <b>11,273,873.00</b>                | <b>7,928,317.23</b> | <b>11,231,170.65</b>      | <b>(42,702.35)</b>         | <b>-0.4%</b>     |
| <b>Revenue Limit Transfers</b>                          |                |              |                      |                                     |                     |                           |                            |                  |
| Restricted Revenue Limit Transfers - Current Year       | 0000           | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Continuation Education ADA Transfer                     | 2200           | 8091         |                      |                                     |                     |                           |                            |                  |
| Community Day Schools Transfer                          | 2430           | 8091         |                      |                                     |                     |                           |                            |                  |
| Special Education ADA Transfer                          | 6500           | 8091         |                      |                                     |                     |                           |                            |                  |
| Other Revenue Limit Transfers - Current Year            | All Other      | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| IRS Reduction Transfer                                  |                | 8092         | 17,843.00            | 17,301.00                           | 21,667.83           | 17,152.00                 | (149.00)                   | -0.9%            |
| Transfers to Charter Schools in Lieu of Property Taxes  |                | 8096         | 0.00                 | (104,819.00)                        | (104,819.00)        | (104,819.00)              | 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%             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                     |                |              | <b>10,137,028.00</b> | <b>11,186,355.00</b>                | <b>7,845,166.06</b> | <b>11,143,503.65</b>      | <b>(42,851.35)</b>         | <b>-0.4%</b>     |
| <b>GENERAL REVENUE</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| Nutrition Programs                                      |                | 8220         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Reserve Funds   |                | 8260         | 0.00                 | 0.00                                | 3,328.46            | 0.00                      | 0.00                       | 0.0%             |
| Control Funds   |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Reserve Funds   |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|   |                | 8281         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Agency Contracts Between LEAs                           |                | 8285         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Through Revenues from Federal Sources                   |                | 8287         | 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 (E/B) (F) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CLB/IASA  | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected        | 3010   | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title I, Part D, Local Delinquent<br>Program                     | 3025   | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title II, Part A, Teacher Quality                                | 4035   | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title III, Immigration Education<br>Program                      | 4201   | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203   | 8290         |                     |                                     |                     |                           |                            |                  |
| CLB: Title V, Part B, Public Charter Schools<br>Grant Program (PCSGP) | 4610   | 8290         |                     |                                     |                     |                           |                            |                  |
| Educational and Applied Technology Education                          | 3500-3699  | 8290         |                     |                                     |                     |                           |                            |                  |
| Safe and Drug Free Schools  | 3700-3799  | 8290         |                     |                                     |                     |                           |                            |                  |
| Other Federal Revenue   | All Other  | 8290         | 0.00                | 0.00                                | 2,686.84            | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, FEDERAL REVENUE  |  |              | 0.00                | 0.00                                | 6,015.30            | 0.00                      | 0.00                       | 0.0%             |
| OTHER STATE REVENUE   |  |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |  |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding<br>Current Year               | 2430   | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 2430   | 8319         |                     |                                     |                     |                           |                            |                  |
| OC/P Entitlement<br>Current Year                                      | 6355-6360  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6355-6360  | 8319         |                     |                                     |                     |                           |                            |                  |
| Special Education Master Plan<br>Current Year                         | 6500   | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6500   | 8319         |                     |                                     |                     |                           |                            |                  |
| Time-to-School Transportation   | 7230   | 8311         |                     |                                     |                     |                           |                            |                  |
| Economic Impact Aid   | 7090-7091  | 8311         |                     |                                     |                     |                           |                            |                  |
| Spec. Ed. Transportation  | 7240   | 8311         |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments - Current Year                             | All Other  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other State Apportionments - Prior Years                              | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Star 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                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Allocated Costs Reimbursements  |  | 8550         | 0.00                | 0.00                                | 51,478.00           | 0.00                      | 0.00                       | 0.0%             |
| Library - Unrestricted and Instructional Materials                    |  | 8560         | 241,374.00          | 264,625.00                          | 185,733.66          | 264,625.00                | 0.00                       | 0.0%             |
| 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                      |                            |                  |
| Gas-Through Revenues from State Sources                               |  | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                     | 7250   | 8590         |                     |                                     |                     |                           |                            |                  |
| State School Education and Safety (ASES)                              | 6010   | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant   | 6030   | 8590         |                     |                                     |                     |                           |                            |                  |
| Lottery/Alcohol/Tobacco Funds   | 6650-6690  | 8590         |                     |                                     |                     |                           |                            |                  |
| Healthy Start   | 6240   | 8590         |                     |                                     |                     |                           |                            |                  |
| Class Size Reduction Facilities                                       | 6200   | 8590         |                     |                                     |                     |                           |                            |                  |
| School Community Violence<br>Prevention Grant                         | 7391   | 8590         |                     |                                     |                     |                           |                            |                  |



| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Quality Education Investment Act                         | 7400           | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue                                  | All Other      | 8590         | 1,653,625.00        | 1,611,709.00                        | 1,467,959.09        | 1,611,709.00              | 0.00                       | 0.0%             |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,894,999.00        | 1,876,334.00                        | 1,705,170.75        | 1,876,334.00              | 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%             |
| Other  |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to RL Deduction                              |                | 8625         | 26,700.00           | 26,700.00                           | 36,045.92           | 26,700.00                 |                            |                  |
| 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         | 22,000.00           | 22,000.00                           | 14,937.31           | 22,000.00                 | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 5,200.00            | 5,200.00                            | 14,341.56           | 5,200.00                  | 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%             |
| Litigation/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%             |
| Loss-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Local Revenue                                      |                | 8699         | 16,700.00           | 16,862.07                           | 43,326.12           | 74,052.32                 | 57,190.25                  | 339.2%           |
| Donation   |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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         |                     |                                     |                     |                           |                            |                  |
| From County Offices                                      | 6500           | 8792         |                     |                                     |                     |                           |                            |                  |
| From JPAs  | 6500           | 8793         |                     |                                     |                     |                           |                            |                  |
| C/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                   | 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%             |

2012-13 End of Year Projection  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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             |                |              | 70,600.00           | 70,762.07                           | 108,650.91          | 127,952.32                | 57,190.25                  | 80.8%            |
| TOTAL, REVENUES                        |                |              | 12,102,627.00       | 13,133,451.07                       | 9,665,003.02        | 13,147,789.97             | 14,338.90                  | 0.1%             |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                            |                | 1100         | 4,633,627.56        | 4,713,197.00                        | 4,356,618.00        | 4,607,621.00              | 105,576.00                 | 2.2%             |
| Certificated Pupil Support Salaries                        |                | 1200         | 180,601.00          | 180,601.00                          | 194,469.83          | 180,601.00                | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries     |                | 1300         | 785,130.00          | 788,573.00                          | 570,418.80          | 788,573.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                |                | 1900         | 48,500.00           | 48,500.00                           | 60,710.00           | 48,500.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                        |                |              | <b>5,647,858.56</b> | <b>5,730,871.00</b>                 | <b>5,182,216.63</b> | <b>5,625,295.00</b>       | <b>105,576.00</b>          | <b>1.8%</b>      |
| <b>CLASSIFIED SALARIES</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                          |                | 2100         | 21,191.20           | 21,191.20                           | 10,595.60           | 21,191.20                 | 0.00                       | 0.0%             |
| Classified Support Salaries                                |                | 2200         | 628,098.52          | 661,098.52                          | 540,406.45          | 661,098.52                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries       |                | 2300         | 438,187.00          | 438,187.00                          | 342,068.76          | 438,187.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                    |                | 2400         | 388,313.00          | 388,313.00                          | 338,984.02          | 388,313.00                | 0.00                       | 0.0%             |
| Other Classified Salaries                                  |                | 2900         | 129,500.00          | 129,500.00                          | 63,209.15           | 129,500.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                          |                |              | <b>1,605,289.72</b> | <b>1,638,289.72</b>                 | <b>1,295,263.98</b> | <b>1,638,289.72</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| RS   |                | 3101-3102    | 467,180.62          | 467,661.00                          | 419,222.36          | 453,928.00                | 13,733.00                  | 2.9%             |
| RS   |                | 3201-3202    | 181,604.00          | 181,604.00                          | 131,624.27          | 181,604.00                | 0.00                       | 0.0%             |
| SDI/Medicare/Alternative                                   |                | 3301-3302    | 219,039.00          | 218,930.00                          | 163,746.14          | 218,930.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                |                | 3401-3402    | 1,040,295.25        | 1,037,278.00                        | 960,686.56          | 1,037,278.00              | 0.00                       | 0.0%             |
| Employment Insurance                                       |                | 3501-3502    | 84,592.00           | 84,509.00                           | 69,148.59           | 84,509.00                 | 0.00                       | 0.0%             |
| Workers' Compensation                                      |                | 3601-3602    | 160,906.00          | 160,741.00                          | 139,081.29          | 160,741.00                | 0.00                       | 0.0%             |
| RS, Allocated  |                | 3701-3702    | 123,600.00          | 123,600.00                          | 103,316.36          | 123,644.00                | (44.00)                    | 0.0%             |
| RS, Active Employees                                       |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| RS Reduction   |                | 3801-3802    | 13,491.00           | 13,230.00                           | 18,558.15           | 13,081.00                 | 149.00                     | 1.1%             |
| Other Employee Benefits                                    |                | 3901-3902    | 150,000.00          | 150,000.00                          | 102,471.62          | 150,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                            |                |              | <b>2,440,707.87</b> | <b>2,437,553.00</b>                 | <b>2,107,855.34</b> | <b>2,423,715.00</b>       | <b>13,838.00</b>           | <b>0.6%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials            |                | 4100         | 0.00                | 500.00                              | 393.16              | 500.00                    | 0.00                       | 0.0%             |
| Books and Other Reference Materials                        |                | 4200         | 2,100.00            | 3,159.00                            | 1,339.01            | 3,159.00                  | 0.00                       | 0.0%             |
| Materials and Supplies                                     |                | 4300         | 263,588.00          | 272,630.07                          | 181,772.68          | 272,630.07                | 0.00                       | 0.0%             |
| Capitalized Equipment                                      |                | 4400         | 47,870.00           | 53,770.00                           | 52,119.52           | 53,770.00                 | 0.00                       | 0.0%             |
|  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                           |                |              | <b>313,558.00</b>   | <b>330,059.07</b>                   | <b>235,624.37</b>   | <b>330,059.07</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              |                     |                                     |                     |                           |                            |                  |
| Agreements for Services                                    |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                     |                | 5200         | 35,900.00           | 53,028.00                           | 40,769.38           | 53,028.00                 | 0.00                       | 0.0%             |
| Dues and Memberships                                       |                | 5300         | 24,313.00           | 11,781.00                           | 11,551.57           | 11,781.00                 | 0.00                       | 0.0%             |
| Printing   |                | 5400-5450    | 120,000.00          | 120,000.00                          | 121,049.00          | 120,000.00                | 0.00                       | 0.0%             |
| Cleanings and Housekeeping Services                        |                | 5500         | 408,712.00          | 415,771.00                          | 307,285.78          | 415,771.00                | 0.00                       | 0.0%             |
| Repairs, Leases, Repairs, and Noncapitalized Improvements  |                | 5600         | 95,375.00           | 97,939.00                           | 58,098.55           | 97,939.00                 | 0.00                       | 0.0%             |
| Repairs of Direct Costs                                    |                | 5710         | 21,200.00           | 9,700.00                            | 9,641.38            | 9,700.00                  | 0.00                       | 0.0%             |
| Repairs of Direct Costs - Interfund                        |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Printing Expenditures |                | 5800         | 636,528.00          | 762,335.00                          | 475,067.98          | 762,335.00                | 0.00                       | 0.0%             |
| Telephone Communications                                   |                | 5900         | 43,620.00           | 53,761.00                           | 49,503.45           | 53,761.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>    |                |              | <b>1,385,648.00</b> | <b>1,524,315.00</b>                 | <b>1,072,967.09</b> | <b>1,524,315.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| and   |                | 6100         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| and 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<br>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%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                      |                |              |                      |                                     |                      |                           |                            |                  |
| Contribution  |                |              |                      |                                     |                      |                           |                            |                  |
| Contribution for Instruction Under Interdistrict<br>Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Contribute to Special Schools   |                | 7130         | 13,930.00            | 13,930.00                           | 6,943.00             | 13,930.00                 | 0.00                       | 0.0%             |
| Contribution, Excess Costs, and/or Deficit Payments<br>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<br>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<br>To Districts or Charter Schools          | 6500           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6500           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6500           | 7223         |                      |                                     |                      |                           |                            |                  |
| OC/P Transfers of Apportionments<br>To Districts or Charter Schools                             | 6360           | 7221         |                      |                                     |                      |                           |                            |                  |
| To County Offices   | 6360           | 7222         |                      |                                     |                      |                           |                            |                  |
| To JPAs   | 6360           | 7223         |                      |                                     |                      |                           |                            |                  |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers   |                | 7281-7283    | 27,560.00            | 29,860.00                           | 13,756.50            | 29,860.00                 | 0.00                       | 0.0%             |
| 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         | 717,344.00           | 717,344.00                          | 713,143.36           | 717,344.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 520,000.00           | 520,000.00                          | 520,000.00           | 520,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                               |                |              | <b>1,278,834.00</b>  | <b>1,281,134.00</b>                 | <b>1,253,842.86</b>  | <b>1,281,134.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (30,675.00)          | (29,707.00)                         | 0.00                 | (29,707.00)               | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              | <b>(30,675.00)</b>   | <b>(29,707.00)</b>                  | <b>0.00</b>          | <b>(29,707.00)</b>        | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL EXPENDITURES</b>   |                |              | <b>12,641,221.15</b> | <b>12,912,514.79</b>                | <b>11,147,770.27</b> | <b>12,793,100.79</b>      | <b>119,414.00</b>          | <b>0.9%</b>      |

| 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) |
|--|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                       |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                       |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 1,500,000.00          | 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                                | 2,680.92            | 0.00                      | 0.00                       | 0.0%             |
| <b>a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>1,500,000.00</b>   | <b>0.00</b>                         | <b>2,680.92</b>     | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                       |                                     |                     |                           |                            |                  |
| 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/<br>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                  | 133,861.00                          | 0.00                | 133,861.00                | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>           | <b>133,861.00</b>                   | <b>0.00</b>         | <b>133,861.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>  |                |              |                       |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                       |                                     |                     |                           |                            |                  |
| State Apportionments   |                |              |                       |                                     |                     |                           |                            |                  |
| Emergency Apportionments   |                | 8931         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds   |                |              |                       |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                       |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                       |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| Other Financing Sources  |                | 8979         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SOURCES</b>  |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>  |                |              |                       |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Financing Uses   |                | 7699         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, USES</b>   |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>   |                |              |                       |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | (1,671,314.00)        | (1,575,263.00)                      | 6,896.25            | (1,575,469.03)            | (206.03)                   | 0.0%             |
| Contributions from Restricted Revenues                           |                | 8990         | 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%             |
| <b>TOTAL, CONTRIBUTIONS</b>                                      |                |              | <b>(1,671,314.00)</b> | <b>(1,575,263.00)</b>               | <b>6,896.25</b>     | <b>(1,575,469.03)</b>     | <b>(206.03)</b>            | <b>0.0%</b>      |
| <b>NET CHANGE IN FUND BALANCE, OTHER FINANCING SOURCES/USES</b>  |                |              |                       |                                     |                     |                           |                            |                  |
| (b) + c - d + e  |                |              | (171,314.00)          | (1,709,124.00)                      | 9,577.17            | (1,709,330.03)            | (206.03)                   | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources   |                | 8010-8099    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue   |                | 8100-8299    | 922,896.00          | 1,469,229.82                        | 601,442.95          | 1,469,229.82              | 0.00                       | 0.0%             |
| 3) Other State Revenue   |                | 8300-8599    | 696,846.00          | 679,681.00                          | 496,260.02          | 679,681.00                | 0.00                       | 0.0%             |
| 4) Other Local Revenue   |                | 8600-8799    | 582,700.00          | 727,763.31                          | 732,702.07          | 727,763.31                | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES   |                |              | 2,202,442.00        | 2,876,674.13                        | 1,830,405.04        | 2,876,674.13              |                            |                  |
| <b>EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries   |                | 1000-1999    | 1,238,151.86        | 1,298,182.00                        | 1,136,788.25        | 1,282,240.00              | 15,942.00                  | 1.2%             |
| 2) Classified Salaries   |                | 2000-2999    | 508,487.00          | 524,163.00                          | 445,124.39          | 524,163.00                | 0.00                       | 0.0%             |
| 3) Employee Benefits   |                | 3000-3999    | 640,126.34          | 602,821.13                          | 479,009.48          | 602,375.13                | 446.00                     | 0.1%             |
| 4) Books and Supplies  |                | 4000-4999    | 545,832.87          | 771,353.41                          | 233,599.35          | 771,353.13                | 0.28                       | 0.0%             |
| 5) Services and Other Operating Expenditures   |                | 5000-5999    | 567,286.85          | 1,626,979.01                        | 466,391.09          | 1,326,772.01              | 300,207.00                 | 18.5%            |
| 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    | 350,000.00          | 372,535.00                          | 188,663.80          | 372,535.00                | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399    | 30,675.00           | 29,707.00                           | 0.00                | 29,707.00                 | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES   |                |              | 3,880,559.92        | 5,225,740.55                        | 2,949,576.36        | 4,909,145.27              |                            |                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              | (1,678,117.92)      | (2,349,066.42)                      | (1,119,171.32)      | (2,032,471.14)            |                            |                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| 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%             |
| Contributions  |                | 8980-8999    | 1,671,314.00        | 1,575,262.75                        | (6,896.25)          | 1,575,469.03              | 206.28                     | 0.0%             |
| 10) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 1,671,314.00        | 1,575,262.75                        | (6,896.25)          | 1,575,469.03              |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) |                |              | (6,803.92)          | (773,803.67)                        | (1,126,067.57)      | (457,002.11)              |                            |                  |
| FUND BALANCE, RESERVES                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                        |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                      |                | 9791         | 114,396.14          | 798,902.18                          |                     | 798,902.18                | 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)            |                |              | 114,396.14          | 798,902.18                          |                     | 798,902.18                |                            |                  |
| d) Other Restatements                            |                | 9795         | 0.00                | 3,500.00                            |                     | 3,500.00                  | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)        |                |              | 114,396.14          | 802,402.18                          |                     | 802,402.18                |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)             |                |              | 107,592.22          | 28,598.51                           |                     | 345,400.07                |                            |                  |
| Components of Ending Fund Balance                |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| b) Restricted                                    |                | 9740         | 107,592.22          | 28,804.79                           |                     | 345,400.07                |                            |                  |
| c) Committed                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                       |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                     |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties               |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                 |                | 9790         | 0.00                | (206.28)                            |                     | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUE LIMIT SOURCES</b>                            |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| <b>Total, Revenue Limit Sources</b>                     |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                  |
| <b>Revenue Limit Transfers</b>                          |                |              |                     |                                     |                     |                           |                            |                  |
| Restricted 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         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Revenue Limit Transfers - Current Year            | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| IRS 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         | 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%             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                     |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>GENERAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                              |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                           |                | 8181         | 389,076.00          | 389,076.00                          | 241,966.53          | 389,076.00                | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                  |                | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Nutrition Programs                                      |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Trust Reserve Funds                                     |                | 8260         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Control Funds   |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Fee Reserve Funds                                       |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
|   |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Agency Contracts Between LEAs                           |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Through Revenues from Federal Sources                   |                | 8287         | 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) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CLB/IASA  | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290         | 0.00                | 201,371.00                          | 78,075.00           | 201,371.00                | 0.00                       | 0.0%             |
| CLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected        | 3010   | 8290         | 345,547.00          | 637,483.82                          | 181,459.63          | 637,483.82                | 0.00                       | 0.0%             |
| CLB: Title I, Part D, Local Delinquent<br>Program                     | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| CLB: Title II, Part A, Teacher Quality                                | 4035   | 8290         | 53,715.00           | 106,215.00                          | 31,550.39           | 106,215.00                | 0.00                       | 0.0%             |
| CLB: Title III, Immigration Education<br>Program                      | 4201   | 8290         | 8,600.00            | 8,600.00                            | 7,952.34            | 8,600.00                  | 0.00                       | 0.0%             |
| CLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203   | 8290         | 71,000.00           | 65,021.00                           | 36,617.17           | 65,021.00                 | 0.00                       | 0.0%             |
| CLB: Title V, Part B, Public Charter Schools<br>Grant Program (PCSGP) | 4610   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Occupational and Applied Technology Education                         | 3500-3699  | 8290         | 54,958.00           | 61,463.00                           | 23,821.89           | 61,463.00                 | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799  | 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%             |
| <b>TOTAL, FEDERAL REVENUE</b>   |  |              | <b>922,896.00</b>   | <b>1,469,229.82</b>                 | <b>601,442.95</b>   | <b>1,469,229.82</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |  |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |  |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding<br>Current Year               | 2430   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| C/P Entitlement<br>Current Year                                       | 6355-6360  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6355-6360  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan<br>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         | 287,792.00          | 288,977.00                          | 208,667.00          | 288,977.00                | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091  | 8311         | 345,035.00          | 307,592.00                          | 246,058.00          | 307,592.00                | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other State Apportionments - Current Year                             | All Other  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other State Apportionments - Prior Years                              | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Per 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                      |                            |                  |
| Food Nutrition Programs   |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Allocated Costs Reimbursements  |  | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Inventory - Unrestricted and Instructional Materi:                    |  | 8560         | 42,275.00           | 63,510.00                           | 12,660.54           | 63,510.00                 | 0.00                       | 0.0%             |
| 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%             |
| Off-Through Revenues from State Sources                               |  | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Model Based Coordination Program                                      | 7250   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State School Education and Safety (ASES)                              | 6010   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Winter School Facility Grant  | 6030   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Alcohol/Tobacco Funds   | 6650-6690  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 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%             |
| Model Community Violence<br>Prevention Grant                          | 7391   | 8590         | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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         | 21,744.00           | 19,602.00                           | 28,874.48           | 19,602.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>696,846.00</b>   | <b>679,681.00</b>                   | <b>496,260.02</b>   | <b>679,681.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| 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%             |
| Licenses and Rentals                                     |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 200.00              | 200.00                              | 51.90               | 200.00                    | 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                | 5,396.00                            | 5,396.16            | 5,396.00                  | 0.00                       | 0.0%             |
| Litigation/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                      |                            |                  |
| Less-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                | 8699         | 82,500.00           | 92,692.31                           | 69,817.15           | 92,692.31                 | 0.00                       | 0.0%             |
| Donation   |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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         | 500,000.00          | 610,875.00                          | 638,836.86          | 610,875.00                | 0.00                       | 0.0%             |
| From JPAs  | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| C/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%             |

2012-13 End of Year Projection  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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                | 18,600.00                           | 18,600.00           | 18,600.00                 | 0.00                       | 0.0%             |
| TOTAL, OTHER LOCAL REVENUE             |                |              | 582,700.00          | 727,763.31                          | 732,702.07          | 727,763.31                | 0.00                       | 0.0%             |
| TOTAL, REVENUES                        |                |              | 2,202,442.00        | 2,876,674.13                        | 1,830,405.04        | 2,876,674.13              | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                               |                | 1100         | 1,079,684.86        | 1,138,851.00                        | 996,585.55          | 1,122,909.00              | 15,942.00                  | 1.4%             |
| Certificated Pupil Support Salaries                           |                | 1200         | 82,402.00           | 82,402.00                           | 68,668.30           | 82,402.00                 | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries        |                | 1300         | 74,065.00           | 48,819.00                           | 43,724.40           | 48,819.00                 | 0.00                       | 0.0%             |
| Other Certificated Salaries                                   |                | 1900         | 2,000.00            | 28,110.00                           | 27,810.00           | 28,110.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                           |                |              | <b>1,238,151.86</b> | <b>1,298,182.00</b>                 | <b>1,136,788.25</b> | <b>1,282,240.00</b>       | <b>15,942.00</b>           | <b>1.2%</b>      |
| <b>CLASSIFIED SALARIES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                             |                | 2100         | 230,846.00          | 264,583.00                          | 247,115.57          | 264,583.00                | 0.00                       | 0.0%             |
| Classified Support Salaries                                   |                | 2200         | 206,031.00          | 188,662.00                          | 140,440.21          | 188,662.00                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries          |                | 2300         | 51,152.00           | 51,152.00                           | 42,626.60           | 51,152.00                 | 0.00                       | 0.0%             |
| clerical, Technical and Office Salaries                       |                | 2400         | 20,458.00           | 19,766.00                           | 14,942.01           | 19,766.00                 | 0.00                       | 0.0%             |
| Other Classified Salaries                                     |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                             |                |              | <b>508,487.00</b>   | <b>524,163.00</b>                   | <b>445,124.39</b>   | <b>524,163.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                      |                |              |                     |                                     |                     |                           |                            |                  |
| RS  |                | 3101-3102    | 106,796.90          | 110,910.00                          | 89,148.72           | 110,464.00                | 446.00                     | 0.4%             |
| RS  |                | 3201-3202    | 56,671.00           | 55,844.00                           | 48,488.36           | 55,844.00                 | 0.00                       | 0.0%             |
| ASDI/Medicare/Alternative                                     |                | 3301-3302    | 56,178.85           | 57,678.00                           | 56,457.24           | 57,678.00                 | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                   |                | 3401-3402    | 358,665.50          | 315,115.00                          | 231,699.55          | 315,115.00                | 0.00                       | 0.0%             |
| Unemployment Insurance  |                | 3501-3502    | 19,307.42           | 19,867.00                           | 17,109.78           | 19,867.00                 | 0.00                       | 0.0%             |
| Workers' Compensation   |                | 3601-3602    | 38,154.67           | 39,336.13                           | 32,996.15           | 39,336.13                 | 0.00                       | 0.0%             |
| PEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PEB, Active Employees   |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| RS Reduction  |                | 3801-3802    | 4,352.00            | 4,071.00                            | 3,109.68            | 4,071.00                  | 0.00                       | 0.0%             |
| Other Employee Benefits                                       |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                               |                |              | <b>640,126.34</b>   | <b>602,821.13</b>                   | <b>479,009.48</b>   | <b>602,375.13</b>         | <b>446.00</b>              | <b>0.1%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials               |                | 4100         | 49,275.00           | 127,571.00                          | 90,091.36           | 127,571.00                | 0.00                       | 0.0%             |
| Books and Other Reference Materials                           |                | 4200         | 7,755.63            | 9,027.63                            | 1,571.81            | 9,027.63                  | 0.00                       | 0.0%             |
| Materials and Supplies  |                | 4300         | 478,802.24          | 612,174.78                          | 112,587.44          | 612,174.50                | 0.28                       | 0.0%             |
| Capitalized Equipment   |                | 4400         | 10,000.00           | 22,580.00                           | 29,348.74           | 22,580.00                 | 0.00                       | 0.0%             |
| and   |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                              |                |              | <b>545,832.87</b>   | <b>771,353.41</b>                   | <b>233,599.35</b>   | <b>771,353.13</b>         | <b>0.28</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>              |                |              |                     |                                     |                     |                           |                            |                  |
| Agreements for Services                                       |                | 5100         | 200,000.00          | 174,685.00                          | 74,607.50           | 174,685.00                | 0.00                       | 0.0%             |
| Travel and Conferences  |                | 5200         | 23,712.00           | 80,965.34                           | 41,614.75           | 80,965.34                 | 0.00                       | 0.0%             |
| Subscriptions and Memberships                                 |                | 5300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Printing  |                | 5400-5450    | 11,000.00           | 11,000.00                           | 11,000.00           | 11,800.00                 | (800.00)                   | -7.3%            |
| Reparations and Housekeeping Services                         |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Repairs, Leases, Repairs, and Noncapitalized Improvements     |                | 5600         | 57,050.00           | 76,912.00                           | 47,201.92           | 76,705.00                 | 207.00                     | 0.3%             |
| Transfers of Direct Costs                                     |                | 5710         | (21,200.00)         | (9,700.00)                          | (9,641.38)          | (9,700.00)                | 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 Contracting Expenditures |                | 5800         | 294,954.85          | 1,291,640.67                        | 300,689.29          | 990,840.67                | 300,800.00                 | 23.3%            |
| Telephone Communications                                      |                | 5900         | 1,770.00            | 1,476.00                            | 919.01              | 1,476.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              | <b>567,286.85</b>   | <b>1,626,979.01</b>                 | <b>466,391.09</b>   | <b>1,326,772.01</b>       | <b>300,207.00</b>          | <b>18.5%</b>     |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| nd  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| nd 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                          |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                  |
| on  |                |              |                     |                                     |                     |                           |                            |                  |
| tion for Instruction Under Interdistrict                          |                |              |                     |                                     |                     |                           |                            |                  |
| ndance Agreements   |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| te Special Schools  |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| tion, 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         | 350,000.00          | 372,535.00                          | 188,663.80          | 372,535.00                | 0.00                       | 0.0%             |
| payments to JPAs  |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| nsfers of Pass-Through Revenues                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Districts or Charter Schools                                      |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| JPAs  |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| cial Education SELPA Transfers of Apportionments                  |                |              |                     |                                     |                     |                           |                            |                  |
| Districts or Charter Schools                                      | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County Offices  | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| JPAs  | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| /P Transfers of Apportionments                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Districts or Charter Schools                                      | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County Offices  | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| JPAs  | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| r Transfers of Apportionments                                     | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ther Transfers  |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ther Transfers Out to All Others                                  |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Service   |                |              |                     |                                     |                     |                           |                            |                  |
| nt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| er Debt Service - Principal                                       |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>350,000.00</b>   | <b>372,535.00</b>                   | <b>188,663.80</b>   | <b>372,535.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OUTGO - TRANSFERS OF INDIRECT COSTS</b>                        |                |              |                     |                                     |                     |                           |                            |                  |
| ers of Indirect Costs   |                | 7310         | 30,675.00           | 29,707.00                           | 0.00                | 29,707.00                 | 0.00                       | 0.0%             |
| ers of Indirect Costs - Interfund                                 |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>30,675.00</b>    | <b>29,707.00</b>                    | <b>0.00</b>         | <b>29,707.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EXPENDITURES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
|   |                |              | <b>3,880,559.92</b> | <b>5,225,740.55</b>                 | <b>2,949,576.36</b> | <b>4,909,145.27</b>       | <b>316,595.28</b>          | <b>6.1%</b>      |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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</b>                        |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| 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 Consolidated/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%             |
| Other Financing Sources                                      |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SOURCES</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from Consolidated/Reorganized LEAs        |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Financing Uses   |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, USES</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                     |                | 8980         | 1,671,314.00        | 1,575,262.75                        | (6,896.25)          | 1,575,469.03              | 206.28                     | 0.0%             |
| Contributions from Restricted Revenues                       |                | 8990         | 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%             |
| <b>TOTAL, CONTRIBUTIONS</b>                                  |                |              | <b>1,671,314.00</b> | <b>1,575,262.75</b>                 | <b>(6,896.25)</b>   | <b>1,575,469.03</b>       | <b>206.28</b>              | <b>0.0%</b>      |
| <b>OTHER FINANCING SOURCES/USES</b>                          |                |              |                     |                                     |                     |                           |                            |                  |
| (c - d + e)  |                |              | 1,671,314.00        | 1,575,262.75                        | (6,896.25)          | 1,575,469.03              | (206.28)                   | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Revenue Limit Sources   |                | 8010-8099    | 10,137,028.00       | 11,186,355.00                       | 7,845,166.06        | 11,143,503.65             | (42,851.35)                | -0.4%            |
| 2) Federal Revenue   |                | 8100-8299    | 922,896.00          | 1,469,229.82                        | 607,458.25          | 1,469,229.82              | 0.00                       | 0.0%             |
| 3) Other State Revenue   |                | 8300-8599    | 2,591,845.00        | 2,556,015.00                        | 2,201,430.77        | 2,556,015.00              | 0.00                       | 0.0%             |
| 4) Other Local Revenue   |                | 8600-8799    | 653,300.00          | 798,525.38                          | 841,352.98          | 855,715.63                | 57,190.25                  | 7.2%             |
| 5) TOTAL, REVENUES   |                |              | 14,305,069.00       | 16,010,125.20                       | 11,495,408.06       | 16,024,464.10             |                            |                  |
| <b>EXPENDITURES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries   |                | 1000-1999    | 6,886,010.42        | 7,029,053.00                        | 6,319,004.88        | 6,907,535.00              | 121,518.00                 | 1.7%             |
| 2) Classified Salaries   |                | 2000-2999    | 2,113,776.72        | 2,162,452.72                        | 1,740,388.37        | 2,162,452.72              | 0.00                       | 0.0%             |
| 3) Employee Benefits   |                | 3000-3999    | 3,080,834.21        | 3,040,374.13                        | 2,586,864.82        | 3,026,090.13              | 14,284.00                  | 0.5%             |
| 4) Books and Supplies  |                | 4000-4999    | 859,390.87          | 1,101,412.48                        | 469,223.72          | 1,101,412.20              | 0.28                       | 0.0%             |
| 5) Services and Other Operating Expenditures   |                | 5000-5999    | 1,952,934.85        | 3,151,294.01                        | 1,539,358.18        | 2,851,087.01              | 300,207.00                 | 9.5%             |
| 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    | 1,628,834.00        | 1,653,669.00                        | 1,442,506.66        | 1,653,669.00              | 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   |                |              | 16,521,781.07       | 18,138,255.34                       | 14,097,346.63       | 17,702,246.06             |                            |                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |              | (2,216,712.07)      | (2,128,130.14)                      | (2,601,938.57)      | (1,677,781.96)            |                            |                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Interfund Transfers  |                |              |                     |                                     |                     |                           |                            |                  |
| a) Transfers In  |                | 8900-8929    | 1,500,000.00        | 0.00                                | 2,680.92            | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out   |                | 7600-7629    | 0.00                | 133,861.00                          | 0.00                | 133,861.00                | 0.00                       | 0.0%             |
| 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%             |
| Contributions  |                | 8980-8999    | 0.00                | (0.25)                              | 0.00                | 0.00                      | 0.25                       | 100.0%           |
| 10) TOTAL, OTHER FINANCING SOURCES/USES  |                |              | 1,500,000.00        | (133,861.25)                        | 2,680.92            | (133,861.00)              |                            |                  |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (716,712.07)        | (2,261,991.39)                      | (2,599,257.65)      | (1,811,642.96)            |                            |                  |
| <b>FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                               |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                             |                | 9791         | 2,252,973.95        | 2,925,192.27                        |                     | 2,925,192.27              | 0.00                       | 0.0%             |
| b) Audit Adjustments                                    |                | 9793         | 0.00                | 0.00                                |                     | (38,462.00)               | (38,462.00)                | New              |
| c) As of July 1 - Audited (F1a + F1b)                   |                |              | 2,252,973.95        | 2,925,192.27                        |                     | 2,886,730.27              |                            |                  |
| d) Other Restatements                                   |                | 9795         | 0.00                | 3,500.00                            |                     | 3,500.00                  | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)               |                |              | 2,252,973.95        | 2,928,692.27                        |                     | 2,890,230.27              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                    |                |              | 1,536,261.88        | 666,700.88                          |                     | 1,078,587.31              |                            |                  |
| Components of Ending Fund Balance                       |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable   |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash  |                | 9711         | 6,000.00            | 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                      |                            |                  |
| b) Restricted   |                | 9740         | 107,592.22          | 28,804.79                           |                     | 345,400.07                |                            |                  |
| c) Committed  |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                              |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                       |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned   |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                       |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                            |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                      |                | 9789         | 0.00                | 0.00                                |                     | 535,582.00                |                            |                  |
| Unassigned/Unappropriated Amount                        |                | 9790         | 1,422,669.66        | 637,896.09                          |                     | 197,605.24                |                            |                  |



| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>REVENUE LIMIT SOURCES</b>                            |                |              |                      |                                     |                     |                           |                            |                  |
| Principal Apportionment                                 |                |              |                      |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                |                | 8011         | 5,317,067.00         | 6,286,619.00                        | 3,326,047.00        | 6,721,792.65              | 435,173.65                 | 6.9%             |
| 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                                | 107,711.95          | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                  |                | 8021         | 26,000.00            | 26,000.00                           | 14,811.00           | 26,000.00                 | 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         | 4,397,809.00         | 4,582,945.00                        | 4,322,982.91        | 4,113,029.00              | (469,916.00)               | -10.3%           |
| Unsecured Roll Taxes                                    |                | 8042         | 165,000.00           | 165,000.00                          | 183,215.63          | 165,000.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                      |                | 8043         | 160,000.00           | 160,000.00                          | (68,270.07)         | 160,000.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                      |                | 8044         | 25,000.00            | 25,000.00                           | 16,998.44           | 25,000.00                 | 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         | 28,309.00            | 28,309.00                           | 25,889.22           | 20,349.00                 | (7,960.00)                 | -28.1%           |
| Penalties and Interest from Delinquent Taxes            |                | 8048         | 0.00                 | 0.00                                | (1,068.85)          | 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%             |
| <b>Total, Revenue Limit Sources</b>                     |                |              | <b>10,119,185.00</b> | <b>11,273,873.00</b>                | <b>7,928,317.23</b> | <b>11,231,170.65</b>      | <b>(42,702.35)</b>         | <b>-0.4%</b>     |
| <b>Revenue Limit Transfers</b>                          |                |              |                      |                                     |                     |                           |                            |                  |
| Unrestricted Revenue Limit Transfers - Current Year     | 0000           | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 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         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Revenue Limit Transfers - Current Year            | All Other      | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| IRS Reduction Transfer                                  |                | 8092         | 17,843.00            | 17,301.00                           | 21,667.83           | 17,152.00                 | (149.00)                   | -0.9%            |
| Transfers to Charter Schools in Lieu of Property Taxes  |                | 8096         | 0.00                 | (104,819.00)                        | (104,819.00)        | (104,819.00)              | 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%             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                     |                |              | <b>10,137,028.00</b> | <b>11,186,355.00</b>                | <b>7,845,166.06</b> | <b>11,143,503.65</b>      | <b>(42,851.35)</b>         | <b>-0.4%</b>     |
| <b>GENERAL REVENUE</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Maintenance and Operations                              |                | 8110         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                           |                | 8181         | 389,076.00           | 389,076.00                          | 241,966.53          | 389,076.00                | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                  |                | 8182         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Nutrition Programs                                      |                | 8220         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Trust Reserve Funds                                     |                | 8260         | 0.00                 | 0.00                                | 3,328.46            | 0.00                      | 0.00                       | 0.0%             |
| Control Funds   |                | 8270         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Life Reserve Funds                                      |                | 8280         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Agency Contracts Between LEAs                           |                | 8285         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Revenues Through Revenues from Federal Sources          |                | 8287         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

2012-13 End of Year Projection  
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) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CLB/IASA  | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290         | 0.00                | 201,371.00                          | 78,075.00           | 201,371.00                | 0.00                       | 0.0%             |
| CLB: Title I, Part A, Basic Grants<br>Low-Income and Neglected        | 3010   | 8290         | 345,547.00          | 637,483.82                          | 181,459.63          | 637,483.82                | 0.00                       | 0.0%             |
| CLB: Title I, Part D, Local Delinquent Program                        | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| CLB: Title II, Part A, Teacher Quality                                | 4035   | 8290         | 53,715.00           | 106,215.00                          | 31,550.39           | 106,215.00                | 0.00                       | 0.0%             |
| CLB: Title III, Immigration Education Program                         | 4201   | 8290         | 8,600.00            | 8,600.00                            | 7,952.34            | 8,600.00                  | 0.00                       | 0.0%             |
| CLB: Title III, Limited English Proficient (LEP)<br>Student Program   | 4203   | 8290         | 71,000.00           | 65,021.00                           | 36,617.17           | 65,021.00                 | 0.00                       | 0.0%             |
| CLB: Title V, Part B, Public Charter Schools<br>Grant Program (PCSGP) | 4610   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                           | 3500-3699  | 8290         | 54,958.00           | 61,463.00                           | 23,821.89           | 61,463.00                 | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Federal Revenue   | All Other  | 8290         | 0.00                | 0.00                                | 2,686.84            | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>   |  |              | <b>922,896.00</b>   | <b>1,469,229.82</b>                 | <b>607,458.25</b>   | <b>1,469,229.82</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |  |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |  |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding<br>Current Year               | 2430   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OC/P Entitlement<br>Current Year                                      | 6355-6360  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 6355-6360  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan<br>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         | 287,792.00          | 288,977.00                          | 208,667.00          | 288,977.00                | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091  | 8311         | 345,035.00          | 307,592.00                          | 246,058.00          | 307,592.00                | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other State Apportionments - Current Year                             | All Other  | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other State Apportionments - Prior Years                              | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Star 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                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Allocated Costs Reimbursements  |  | 8550         | 0.00                | 0.00                                | 51,478.00           | 0.00                      | 0.00                       | 0.0%             |
| Library - Unrestricted and Instructional Materi                       |  | 8560         | 283,649.00          | 328,135.00                          | 198,394.20          | 328,135.00                | 0.00                       | 0.0%             |
| Property 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%             |
| School Based Coordination Program                                     | 7250   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                              | 6010   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant   | 6030   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Gaming/Alcohol/Tobacco Funds  | 6650-6690  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 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<br>Prevention Grant                         | 7391   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

2012-13 End of Year Projection  
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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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         | 1,675,369.00        | 1,631,311.00                        | 1,496,833.57        | 1,631,311.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>2,591,845.00</b> | <b>2,556,015.00</b>                 | <b>2,201,430.77</b> | <b>2,556,015.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 26,700.00           | 26,700.00                           | 36,045.92           | 26,700.00                 | 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         | 22,000.00           | 22,000.00                           | 14,937.31           | 22,000.00                 | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 5,400.00            | 5,400.00                            | 14,393.46           | 5,400.00                  | 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                                       |                |              |                     |                                     |                     |                           |                            |                  |
| 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                | 5,396.00                            | 5,396.16            | 5,396.00                  | 0.00                       | 0.0%             |
| Litigation/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         | 99,200.00           | 109,554.38                          | 113,143.27          | 166,744.63                | 57,190.25                  | 52.2%            |
| Donation   |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 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         | 500,000.00          | 610,875.00                          | 638,836.86          | 610,875.00                | 0.00                       | 0.0%             |
| From JPAs  | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OC/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%             |

2012-13 End of Year Projection  
 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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                | 18,600.00                           | 18,600.00           | 18,600.00                 | 0.00                       | 0.0%             |
| TOTAL, OTHER LOCAL REVENUE             |                |              | 653,300.00          | 798,525.38                          | 841,352.98          | 855,715.63                | 57,190.25                  | 7.2%             |
| TOTAL, REVENUES                        |                |              | 14,305,069.00       | 16,010,125.20                       | 11,495,408.06       | 16,024,464.10             | 14,338.90                  | 0.1%             |

2012-13 End of Year Projection  
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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                               |                | 1100         | 5,713,312.42        | 5,852,048.00                        | 5,353,203.55        | 5,730,530.00              | 121,518.00                 | 2.1%             |
| Certificated Pupil Support Salaries                           |                | 1200         | 263,003.00          | 263,003.00                          | 263,138.13          | 263,003.00                | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries        |                | 1300         | 859,195.00          | 837,392.00                          | 614,143.20          | 837,392.00                | 0.00                       | 0.0%             |
| Other Certificated Salaries                                   |                | 1900         | 50,500.00           | 76,610.00                           | 88,520.00           | 76,610.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                           |                |              | <b>6,886,010.42</b> | <b>7,029,053.00</b>                 | <b>6,319,004.88</b> | <b>6,907,535.00</b>       | <b>121,518.00</b>          | <b>1.7%</b>      |
| <b>CLASSIFIED SALARIES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                             |                | 2100         | 252,037.20          | 285,774.20                          | 257,711.17          | 285,774.20                | 0.00                       | 0.0%             |
| Classified Support Salaries                                   |                | 2200         | 834,129.52          | 849,760.52                          | 680,846.66          | 849,760.52                | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries          |                | 2300         | 489,339.00          | 489,339.00                          | 384,695.36          | 489,339.00                | 0.00                       | 0.0%             |
| clerical, Technical and Office Salaries                       |                | 2400         | 408,771.00          | 408,079.00                          | 353,926.03          | 408,079.00                | 0.00                       | 0.0%             |
| Other Classified Salaries                                     |                | 2900         | 129,500.00          | 129,500.00                          | 63,209.15           | 129,500.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                             |                |              | <b>2,113,776.72</b> | <b>2,162,452.72</b>                 | <b>1,740,388.37</b> | <b>2,162,452.72</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                      |                |              |                     |                                     |                     |                           |                            |                  |
| RS  |                | 3101-3102    | 573,977.52          | 578,571.00                          | 508,371.08          | 564,392.00                | 14,179.00                  | 2.5%             |
| RS  |                | 3201-3202    | 238,275.00          | 237,448.00                          | 180,112.63          | 237,448.00                | 0.00                       | 0.0%             |
| SDI/Medicare/Alternative                                      |                | 3301-3302    | 275,217.85          | 276,608.00                          | 220,203.38          | 276,608.00                | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                   |                | 3401-3402    | 1,398,960.75        | 1,352,393.00                        | 1,192,386.11        | 1,352,393.00              | 0.00                       | 0.0%             |
| Employment Insurance  |                | 3501-3502    | 103,899.42          | 104,376.00                          | 86,258.37           | 104,376.00                | 0.00                       | 0.0%             |
| Workers' Compensation   |                | 3601-3602    | 199,060.67          | 200,077.13                          | 172,077.44          | 200,077.13                | 0.00                       | 0.0%             |
| CB, Allocated   |                | 3701-3702    | 123,600.00          | 123,600.00                          | 103,316.36          | 123,644.00                | (44.00)                    | 0.0%             |
| CB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| S Reduction   |                | 3801-3802    | 17,843.00           | 17,301.00                           | 21,667.83           | 17,152.00                 | 149.00                     | 0.9%             |
| Other Employee Benefits                                       |                | 3901-3902    | 150,000.00          | 150,000.00                          | 102,471.62          | 150,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                               |                |              | <b>3,080,834.21</b> | <b>3,040,374.13</b>                 | <b>2,586,864.82</b> | <b>3,026,090.13</b>       | <b>14,284.00</b>           | <b>0.5%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials               |                | 4100         | 49,275.00           | 128,071.00                          | 90,484.52           | 128,071.00                | 0.00                       | 0.0%             |
| Maps and Other Reference Materials                            |                | 4200         | 9,855.63            | 12,186.63                           | 2,910.82            | 12,186.63                 | 0.00                       | 0.0%             |
| Materials and Supplies  |                | 4300         | 742,390.24          | 884,804.85                          | 294,360.12          | 884,804.57                | 0.28                       | 0.0%             |
| Capitalized Equipment   |                | 4400         | 57,870.00           | 76,350.00                           | 81,468.26           | 76,350.00                 | 0.00                       | 0.0%             |
|   |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                              |                |              | <b>859,390.87</b>   | <b>1,101,412.48</b>                 | <b>469,223.72</b>   | <b>1,101,412.20</b>       | <b>0.28</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>              |                |              |                     |                                     |                     |                           |                            |                  |
| Agreements for Services                                       |                | 5100         | 200,000.00          | 174,685.00                          | 74,607.50           | 174,685.00                | 0.00                       | 0.0%             |
| Travel and Conferences  |                | 5200         | 59,612.00           | 133,993.34                          | 82,384.13           | 133,993.34                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 24,313.00           | 11,781.00                           | 11,551.57           | 11,781.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 131,000.00          | 131,000.00                          | 132,049.00          | 131,800.00                | (800.00)                   | -0.6%            |
| Cleanings and Housekeeping Services                           |                | 5500         | 408,712.00          | 415,771.00                          | 307,285.78          | 415,771.00                | 0.00                       | 0.0%             |
| Utilities, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 152,425.00          | 174,851.00                          | 105,300.47          | 174,644.00                | 207.00                     | 0.1%             |
| Portions of Direct Costs                                      |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Portions of Direct Costs - Interfund                          |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Contracting Expenditures |                | 5800         | 931,482.85          | 2,053,975.67                        | 775,757.27          | 1,753,175.67              | 300,800.00                 | 14.6%            |
| Communications  |                | 5900         | 45,390.00           | 55,237.00                           | 50,422.46           | 55,237.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              | <b>1,952,934.85</b> | <b>3,151,294.01</b>                 | <b>1,539,358.18</b> | <b>2,851,087.01</b>       | <b>300,207.00</b>          | <b>9.5%</b>      |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| 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<br>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%             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition  |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict<br>Attendance Agreements                       |                | 7110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools  |                | 7130         | 13,930.00            | 13,930.00                           | 6,943.00             | 13,930.00                 | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments<br>Payments to Districts or Charter Schools |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices   |                | 7142         | 350,000.00           | 372,535.00                          | 188,663.80           | 372,535.00                | 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<br>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<br>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%             |
| OC/P Transfers of Apportionments<br>To Districts or Charter Schools                        | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices  | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs  | 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    | 27,560.00            | 29,860.00                           | 13,756.50            | 29,860.00                 | 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         | 717,344.00           | 717,344.00                          | 713,143.36           | 717,344.00                | 0.00                       | 0.0%             |
| Other Debt Service - Principal   |                | 7439         | 520,000.00           | 520,000.00                          | 520,000.00           | 520,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | <b>1,628,834.00</b>  | <b>1,653,669.00</b>                 | <b>1,442,506.66</b>  | <b>1,653,669.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| 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%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>16,521,781.07</b> | <b>18,138,255.34</b>                | <b>14,097,346.63</b> | <b>17,702,246.06</b>      | <b>436,009.28</b>          | <b>2.4%</b>      |

2012-13 End of Year Projection  
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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                       |                | 8912         | 1,500,000.00        | 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                                | 2,680.92            | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, INTERFUND TRANSFERS IN</b>                             |                |              | <b>1,500,000.00</b> | <b>0.00</b>                         | <b>2,680.92</b>     | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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                | 133,861.00                          | 0.00                | 133,861.00                | 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</b>                            |                |              | <b>0.00</b>         | <b>133,861.00</b>                   | <b>0.00</b>         | <b>133,861.00</b>         | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments   |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments   |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Collapsed/Reorganized LEAs            |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| Other Financing Sources  |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SOURCES</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Collapsed/Reorganized LEAs            |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Financing Uses   |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, USES</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 0.00                | (0.25)                              | 0.00                | 0.00                      |                            |                  |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers of Restricted Balances                                 |                | 8997         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CONTRIBUTIONS</b>                                      |                |              | <b>0.00</b>         | <b>(0.25)</b>                       | <b>0.00</b>         | <b>0.00</b>               | <b>0.25</b>                | <b>100.0%</b>    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (+ c - d + e)</b>         |                |              |                     |                                     |                     |                           |                            |                  |
|  |                |              | <b>1,500,000.00</b> | <b>(133,861.25)</b>                 | <b>2,680.92</b>     | <b>(133,861.00)</b>       | <b>(0.25)</b>              | <b>0.0%</b>      |

| <u>Resource</u>           | <u>Description</u>                           | <u>2012-13<br/>Projected Year Totals</u> |
|---------------------------|--|--|
| 3200                      | ARRA: State Fiscal Stabilization Fund (11-12 | 409.18                                   |
| 6300                      | Lottery: Instructional Materials             | 21,235.00                                |
| 7091                      | Economic Impact Aid: Limited English Profici | 300,000.03                               |
| 7230                      | Transportation: Home to School               | 207.28                                   |
| 9010                      | Other Restricted Local                       | 23,548.58                                |
| Total, Restricted Balance |  | <u>345,400.07</u>                        |



| Description  | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | (30,458.00)            | 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                                      | (5,211.10)             | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue   |                | 8600-8799               | 0.00                   | 0.00                                      | 34.52                  | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES  |                |                         | 0.00                   | 0.00                                      | (35,634.58)            | 0.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                   | 0.00                                      | 40.00                  | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                   | 0.00                                      | 770.00                 | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                   | 0.00                                      | 177.49                 | 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                                      | (359.29)               | 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,<br>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                                      | 628.20                 | 0.00                            |                                  |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | (36,262.78)            | 0.00                            |                                  |                                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In  |                | 8900-8929               | 0.00                   | 0.00                                      | 36,217.58              | 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                                      | 36,217.58              | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | (45.20)                | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 383,086.51             | 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)                          |                |              | 383,086.51             | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 383,086.51             | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 383,086.51             | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Restricted  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                | 9740         | 4,003.00               | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 357,375.51             | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 21,708.00              | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes  | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|---|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUE LIMIT SOURCES</b>                                       |   |              |                        |   |                        |                                 |                                  |                                  |
| Principal Apportionment  |   |              |                        |   |                        |                                 |                                  |                                  |
| Charter Schools General Purpose Entitlement - State Aid            |   | 8015         | 0.00                   | 0.00                                      | 6,093.00               | 0.00                            | 0.00                             | 0.0%                             |
| State Aid - Prior Years  |   | 8019         | 0.00                   | 0.00                                      | (36,551.00)            | 0.00                            | 0.00                             | 0.0%                             |
| <b>Revenue Limit Transfers</b>                                     |   |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| 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%                             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                                |   |              | <b>0.00</b>            | <b>0.00</b>                               | <b>(30,458.00)</b>     | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>FEDERAL REVENUE</b>   |   |              |                        |   |                        |                                 |                                  |                                  |
| 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                            | 0.00                             | 0.0%                             |
| Special Education Discretionary Grants                             |   | 8182         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Child Nutrition Programs   |   | 8220         | 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%                             |
| CLB / IASA   | 3000-3009, 3011-3024,<br>3026-3299, 4000-4034,<br>4036-4139, 4202,<br>4204-4215, 5510 | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title I, Part D, Local Delinquent Program                     | 3025  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title II, Part A, Teacher Quality                             | 4035  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title III, Immigrant Education Program                        | 4201  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title III, Limited English Proficient (LEP) Student Program   | 4203  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| CLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610  | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Occupational 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         | 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                      |   |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>   |   |              |                        |   |                        |                                 |                                  |                                  |
| Other State Apportionments   |   |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Special Education Transportation                                   | 7240  | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other State Apportionments - Current Year                          | All Other   | 8311         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other State Apportionments - Prior Years                           | All Other   | 8319         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Charter 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                            | 0.00                             | 0.0%                             |
| Child Nutrition Programs   |   | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Allocated Costs Reimbursements                                     |   | 8550         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Library - Unrestricted and Instructional Materials                 |   | 8560         | 0.00                   | 0.00                                      | 2,881.90               | 0.00                            | 0.00                             | 0.0%                             |
| School Based Coordination Program                                  | 7250  | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Charter School Education and Safety (ASES)                         | 6010  | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| Charter School Facility Grant                            | 6030           | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Drug/Alcohol/Tobacco Funds                               | 6650-6690      | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 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         | 0.00                   | 0.00                                      | (8,093.00)             | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>(5,211.10)</b>      | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 34.52                  | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Development Parent Fees                            |                | 8673         | 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                                     |                | 8677         | 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                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contribution   |                | 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         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| From JPAs  | 6500           | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>34.52</b>           | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>(35,634.58)</b>     | <b>0.00</b>                     |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                               |                | 1100         | 0.00                   | 0.00                                      | 40.00                  | 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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                           |                |              | 0.00                   | 0.00                                      | 40.00                  | 0.00                            | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 770.00                 | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries                                     |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                             |                |              | 0.00                   | 0.00                                      | 770.00                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| RETIREMENT  |                | 3101-3102    | 0.00                   | 0.00                                      | 3.30                   | 0.00                            | 0.00                             | 0.0%                             |
| EMPLOYERS   |                | 3201-3202    | 0.00                   | 0.00                                      | 87.91                  | 0.00                            | 0.00                             | 0.0%                             |
| DISABILITY/Medicare/Alternative                               |                | 3301-3302    | 0.00                   | 0.00                                      | 59.49                  | 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                                      | 8.91                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation   |                | 3601-3602    | 0.00                   | 0.00                                      | 17.88                  | 0.00                            | 0.00                             | 0.0%                             |
| PEB, Allocated  |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PEB, Active Employees   |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| RS 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                               |                |              | 0.00                   | 0.00                                      | 177.49                 | 0.00                            | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| Land  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>              |                |              |                        |   |                        |                                 |                                  |                                  |
| Agreements 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%                             |
| Materials, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | (359.29)               | 0.00                            | 0.00                             | 0.0%                             |
| Costs of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Costs of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Contracting 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>       |                |              | 0.00                   | 0.00                                      | (359.29)               | 0.00                            | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>TOTAL CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Contribution  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contribution for Instruction Under Interdistrict Attendance Agreements                          |                | 7110         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contribution, Excess Costs, and/or Deficit Payments<br>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%                             |
| Other Transfers Out   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers   |                | 7281-7283    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Transfers Out to All Others   |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Post Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Principal  |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>626.20</b>          | <b>0.00</b>                     |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                   | 0.00                                      | 36,217.58              | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>36,217.58</b>       | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>                                     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| Transfers of Restricted Balances                              |                | 8997         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                               |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>36,217.58</b>       | <b>0.00</b>                     |                                  |                                  |

| <u>Resource</u> | <u>Description</u>        | <u>2012/13<br/>Projected Year Totals</u> |
|-----------------|---------------------------|--|
|                 | Total, Restricted Balance | <u>0.00</u>                              |



2012-13 End of Year Projection  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue   |                | 8100-8299               | 332,000.00             | 328,539.00                                | 271,143.75             | 328,539.00                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue   |                | 8300-8599               | 25,000.00              | 36,100.00                                 | 22,104.10              | 36,100.00                       | 0.00                             | 0.0%                             |
| 4) Other Local Revenue   |                | 8600-8799               | 65,000.00              | 79,753.00                                 | 39,617.83              | 79,753.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES   |                |                         | 422,000.00             | 444,392.00                                | 332,865.68             | 444,392.00                      |                                  |                                  |
| <b>EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries   |                | 2000-2999               | 120,886.00             | 121,823.00                                | 109,490.77             | 121,823.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits   |                | 3000-3999               | 30,450.00              | 37,442.00                                 | 49,429.16              | 37,442.00                       | 0.00                             | 0.0%                             |
| 4) Books and Supplies  |                | 4000-4999               | 264,464.00             | 411,626.00                                | 345,269.47             | 411,626.00                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures   |                | 5000-5999               | 6,200.00               | 7,362.00                                  | 6,061.29               | 7,362.00                        | 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,<br>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   |                |                         | 422,000.00             | 578,253.00                                | 510,250.69             | 578,253.00                      |                                  |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (133,861.00)                              | (177,385.01)           | (133,861.00)                    |                                  |                                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In  |                | 8900-8929               | 0.00                   | 133,861.00                                | 0.00                   | 133,861.00                      | 0.00                             | 0.0%                             |
| b) Transfers Out   |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 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%                             |
| Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>   |                |                         | 0.00                   | 133,861.00                                | 0.00                   | 133,861.00                      |                                  |                                  |

2012-13 End of Year Projection  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |              | 0.00                   | 0.00                                      | (177,385.01)           | 0.00                            |                                  |                                  |
| 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) Nonspendable                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Restricted                                       |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed  |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                          |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                   |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments                                   |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                        |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                    |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 332,000.00             | 328,539.00                                | 271,143.75             | 328,539.00                      | 0.00                             | 0.0%                             |
| Other Federal Revenue                                    |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>332,000.00</b>      | <b>328,539.00</b>                         | <b>271,143.75</b>      | <b>328,539.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 25,000.00              | 36,100.00                                 | 22,104.10              | 36,100.00                       | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>25,000.00</b>       | <b>36,100.00</b>                          | <b>22,104.10</b>       | <b>36,100.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 65,000.00              | 79,753.00                                 | 39,966.38              | 79,753.00                       | 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                                      | (348.55)               | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Interagency Services                                     |                | 8677         | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>65,000.00</b>       | <b>79,753.00</b>                          | <b>39,617.83</b>       | <b>79,753.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>422,000.00</b>      | <b>444,392.00</b>                         | <b>332,865.68</b>      | <b>444,392.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 75,000.00              | 75,937.00                                 | 71,445.07              | 75,937.00                       | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 45,886.00              | 45,886.00                                 | 38,045.70              | 45,886.00                       | 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>120,886.00</b>      | <b>121,823.00</b>                         | <b>109,490.77</b>      | <b>121,823.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PEBS   |                | 3201-3202    | 7,150.00               | 7,150.00                                  | 8,303.28               | 7,150.00                        | 0.00                             | 0.0%                             |
| PASDI/Medicare/Alternative                             |                | 3301-3302    | 9,300.00               | 9,300.00                                  | 8,361.51               | 9,300.00                        | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 9,100.00               | 16,092.00                                 | 29,148.76              | 16,092.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 1,950.00               | 1,950.00                                  | 1,202.36               | 1,950.00                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 2,950.00               | 2,950.00                                  | 2,413.25               | 2,950.00                        | 0.00                             | 0.0%                             |
| PEB, Allocated   |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PEB, Active Employees                                  |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| ERS 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>30,450.00</b>       | <b>37,442.00</b>                          | <b>49,429.16</b>       | <b>37,442.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 2,700.00               | 1,450.00                                  | 958.25                 | 1,450.00                        | 0.00                             | 0.0%                             |
| Uncapitalized Equipment                                |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 261,764.00             | 410,176.00                                | 344,311.22             | 410,176.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>264,464.00</b>      | <b>411,626.00</b>                         | <b>345,269.47</b>      | <b>411,626.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 1,200.00               | 1,553.00                                  | 1,552.90               | 1,553.00                        | 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         | 500.00                 | 1,739.00                                  | 1,738.17               | 1,739.00                        | 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         | 4,500.00               | 4,070.00                                  | 2,770.22               | 4,070.00                        | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>6,200.00</b>        | <b>7,362.00</b>                           | <b>6,061.29</b>        | <b>7,362.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>422,000.00</b>      | <b>578,253.00</b>                         | <b>510,250.69</b>      | <b>578,253.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund   |                | 8916         | 0.00                   | 133,861.00                                | 0.00                   | 133,861.00                      | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                        |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                       |                |              | <b>0.00</b>            | <b>133,861.00</b>                         | <b>0.00</b>            | <b>133,861.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| Transfers of Restricted Balances                               |                | 8997         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>- b + c - d + e) |                |              | <b>0.00</b>            | <b>133,861.00</b>                         | <b>0.00</b>            | <b>133,861.00</b>               |                                  |                                  |

2012-13 End of Year Projection  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 35,000.00                                 | 34,993.72              | 35,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES  |                |                         | 0.00                   | 35,000.00                                 | 34,993.72              | 35,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 35,000.00                                 | 35,000.00              | 35,000.00                       | 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,<br>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                   | 35,000.00                                 | 35,000.00              | 35,000.00                       |                                  |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | (6.28)                 | 0.00                            |                                  |                                  |
| <b>C. OTHER FINANCING SOURCES/USES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| ) 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                                      | 2,680.92               | 0.00                            | 0.00                             | 0.0%                             |
| ) 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%                             |
| Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>  |                |                         | 0.00                   | 0.00                                      | (2,680.92)             | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |              | 0.00                   | 0.00                                      | (2,687.20)             | 0.00                            |                                  |                                  |
| FUND BALANCE, RESERVES                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                           |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                         |                | 9791         | 562.67                 | 2,687.20                                  |                        | 2,687.20                        | 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)               |                |              | 562.67                 | 2,687.20                                  |                        | 2,687.20                        |                                  |                                  |
| d) Other Restatements                               |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)           |                |              | 562.67                 | 2,687.20                                  |                        | 2,687.20                        |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                |                |              | 562.67                 | 2,687.20                                  |                        | 2,687.20                        |                                  |                                  |
| Components of Ending Fund Balance                   |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Restricted                                       |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed  |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                          |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                   |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments                                   |                | 9780         | 562.67                 | 2,687.20                                  |                        | 2,687.20                        |                                  |                                  |
| e) Unassigned/Unappropriated                        |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                    |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



2012-13 End of Year Projection  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | (6.28)                 | 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                   | 35,000.00                                 | 35,000.00              | 35,000.00                       | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>0.00</b>            | <b>35,000.00</b>                          | <b>34,993.72</b>       | <b>35,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>0.00</b>            | <b>35,000.00</b>                          | <b>34,993.72</b>       | <b>35,000.00</b>                |                                  |                                  |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| RETIREMENTS   |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PENSIONERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| DISABILITY/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%                    |
| PEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PEB, Active Employees   |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| ERS 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%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Agreements 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         | 0.00                | 35,000.00                           | 35,000.00           | 35,000.00                 | 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%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 0.00                | 35,000.00                           | 35,000.00           | 35,000.00                 | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service - Principal  |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 0.00                | 35,000.00                           | 35,000.00           | 35,000.00                 |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General, Special Reserve,<br>& Building Funds           |                | 8915         | 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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                   | 0.00                                      | 2,680.92               | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>2,680.92</b>        | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>                                     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| Transfers of Restricted Balances                              |                | 8997         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                               |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>(2,680.92)</b>      | <b>0.00</b>                     |                                  |                                  |

| Description  | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                                      | 8,585.16               | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES  |                |                         | 0.00                   | 0.00                                      | 8,585.16               | 0.00                            |                                  |                                  |
| <b>EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>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                            |                                  |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 8,585.16               | 0.00                            |                                  |                                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 1,500,000.00           | 0.00                                      | 36,217.58              | 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  |                |                         | (1,500,000.00)         | 0.00                                      | (36,217.58)            | 0.00                            |                                  |                                  |

2012-13 End of Year Projection  
 Special Reserve Fund for Other Than Capital Outlay Projects  
 Revenues, Expenditures, and Changes in Fund Balance

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,500,000.00)         | 0.00                                      | (27,632.42)            | 0.00                            |                                  |                                  |
| <b>FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| f) Beginning Fund Balance                               |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                             |                | 9791         | 7,759,205.38           | 4,252,143.60                              |                        | 4,252,143.60                    | 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)                   |                |              | 7,759,205.38           | 4,252,143.60                              |                        | 4,252,143.60                    |                                  |                                  |
| d) Other Restatements                                   |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)               |                |              | 7,759,205.38           | 4,252,143.60                              |                        | 4,252,143.60                    |                                  |                                  |
| ) Ending Balance, June 30 (E + F1e)                     |                |              | 6,259,205.38           | 4,252,143.60                              |                        | 4,252,143.60                    |                                  |                                  |
| <b>Components of Ending Fund Balance</b>                |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Restricted   |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed  |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                              |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                       |                | 9760         | 6,259,205.38           | 4,252,143.60                              |                        | 4,252,143.60                    |                                  |                                  |
| d) Assigned   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments                                       |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                            |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                      |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                        |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                                       |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 8,585.16               | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>8,585.16</b>        | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>8,585.16</b>        | <b>0.00</b>                     |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, INTERFUND TRANSFERS IN</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund/CSSF  |                | 7612         | 1,500,000.00           | 0.00                                      | 36,217.58              | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>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</b>                            |                |              | <b>1,500,000.00</b>    | <b>0.00</b>                               | <b>36,217.58</b>       | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                  |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                  |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CONTRIBUTIONS</b>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                        |   |                        |                                 |                                  |                                  |
| (b + c - d + e)  |                |              | (1,500,000.00)         | 0.00                                      | (36,217.58)            | 0.00                            |                                  |                                  |

2012-13 End of Year Projection  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 7,000.00               | 7,000.00                                  | 163,903.30             | 7,000.00                        | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES  |                |                         | 7,000.00               | 7,000.00                                  | 163,903.30             | 7,000.00                        |                                  |                                  |
| <b>B. EXPENDITURES</b>   |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>7400-7499 | 104,673.00             | 108,673.00                                | 108,672.76             | 108,673.00                      | 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  |                |                         | 104,673.00             | 108,673.00                                | 108,672.76             | 108,673.00                      |                                  |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (97,673.00)            | (101,673.00)                              | 55,230.54              | (101,673.00)                    |                                  |                                  |
| <b>OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |

2012-13 End of Year Projection  
 Capital Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (97,673.00)            | (101,673.00)                              | 55,230.54              | (101,673.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 407,847.12             | 456,422.12                                |                        | 456,422.12                      | 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)                          |                |              | 407,847.12             | 456,422.12                                |                        | 456,422.12                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 407,847.12             | 456,422.12                                |                        | 456,422.12                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 310,174.12             | 354,749.12                                |                        | 354,749.12                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 310,174.12             | 354,749.12                                |                        | 354,749.12                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 0.00                   | 0.00                                      | 1,509.92               | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Mitigation/Developer Fees                                |                | 8681         | 5,000.00               | 5,000.00                                  | 162,393.36             | 5,000.00                        | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 2,000.00               | 2,000.00                                  | 0.00                   | 2,000.00                        | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>7,000.00</b>        | <b>7,000.00</b>                           | <b>163,903.30</b>      | <b>7,000.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>7,000.00</b>        | <b>7,000.00</b>                           | <b>163,903.30</b>      | <b>7,000.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| RETIREMENT SYSTEMS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERMANENT EMPLOYMENT  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| UNEMPLOYMENT INSURANCE/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%                             |
| PEB, Allocated  |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PEB, Active Employees                                       |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| ERS 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%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Agreements 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%                             |
| Cleanings 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%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |

2012-13 End of Year Projection  
 Capital Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Other Transfers Out</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Debt Service</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 23,694.00              | 23,852.00                                 | 23,851.76              | 23,852.00                       | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 80,979.00              | 84,821.00                                 | 84,821.00              | 84,821.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>104,673.00</b>      | <b>108,673.00</b>                         | <b>108,672.76</b>      | <b>108,673.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>104,673.00</b>      | <b>108,673.00</b>                         | <b>108,672.76</b>      | <b>108,673.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Sources</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(- b + c - d + e)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 7,000.00               | 7,000.00                                  | 5,630.54               | 7,000.00                        | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 7,000.00               | 7,000.00                                  | 5,630.54               | 7,000.00                        |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 50,000.00              | 50,500.00                                 | 18,891.00              | 50,000.00                       | 500.00                           | 1.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 2,607,967.00           | 1,365,851.76                              | 798,004.50             | 1,365,851.76                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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   |                |                         | 2,657,967.00           | 1,416,351.76                              | 816,895.50             | 1,415,851.76                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,650,967.00)         | (1,409,351.76)                            | (811,264.96)           | (1,408,851.76)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,650,967.00)         | (1,409,351.76)                            | (811,264.96)           | (1,408,851.76)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,699,961.51           | 1,848,328.47                              |                        | 1,848,328.47                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | (439,476.71)                              |                        | (439,476.71)                    | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,699,961.51           | 1,408,851.76                              |                        | 1,408,851.76                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,699,961.51           | 1,408,851.76                              |                        | 1,408,851.76                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 48,994.51              | (500.00)                                  |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 48,994.51              | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | (500.00)                                  |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Federal Revenue                                    |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 7,000.00               | 7,000.00                                  | 5,630.54               | 7,000.00                        | 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%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>7,000.00</b>        | <b>7,000.00</b>                           | <b>5,630.54</b>        | <b>7,000.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>7,000.00</b>        | <b>7,000.00</b>                           | <b>5,630.54</b>        | <b>7,000.00</b>                 |                                  |                                  |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| PASDI/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%                    |
| PEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PEB, Active Employees                                       |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| ERS 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%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| 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         | 50,000.00           | 50,500.00                           | 18,891.00           | 50,000.00                 | 500.00                     | 1.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 50,000.00           | 50,500.00                           | 18,891.00           | 50,000.00                 | 500.00                     | 1.0%                    |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 2,607,967.00           | 1,365,851.76                              | 798,004.50             | 1,365,851.76                    | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>2,607,967.00</b>    | <b>1,365,851.76</b>                       | <b>798,004.50</b>      | <b>1,365,851.76</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>2,657,967.00</b>    | <b>1,416,351.76</b>                       | <b>816,895.50</b>      | <b>1,415,851.76</b>             |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund<br>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%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                                   |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Sources</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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  |                | 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%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e)                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>ELEMENTARY</b>   |  |   |   |   |                                   |   |
| 1. General Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 2. Special Education  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>HIGH SCHOOL</b>  |  |   |   |   |                                   |   |
| 3. General Education  | 1,743.05   | 1,786.09  | 1,786.09  | 1,786.69  | 0.60                              | 0%  |
| 4. Special Education  | 48.56  | 48.56   | 48.56   | 44.32   | (4.24)                            | -9%   |
| <b>COUNTY SUPPLEMENT</b>  |  |   |   |   |                                   |   |
| 5. County Community Schools   | 0.00   | 2.73  | 2.73  | 4.50  | 1.77                              | 65%   |
| 6. Special Education  | 0.00   | 6.25  | 6.25  | 4.08  | (2.17)                            | -35%  |
| 7. TOTAL, K-12 ADA  | 1,791.61   | 1,843.63  | 1,843.63  | 1,839.59  | (4.04)                            | 0%  |
| 8. ADA for Necessary Small<br>Schools also included<br>in lines 1 - 4.  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| 10. CLASSES FOR ADULTS  |  |   |   |   |                                   |   |
| 11. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 12. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 13. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 14. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 15. Adults in Correctional<br>Facilities  |  |   |   |   |                                   |   |
| 16. ADA TOTALS<br>(Sum of lines 7, 9, 13, & 14)   | 1,791.61   | 1,843.63  | 1,843.63  | 1,839.59  | (4.04)                            | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |  |   |   |   |                                   |   |
| Elementary*   |  |   |   |   |                                   |   |
| High School*  |  |   |   |   |                                   |   |
| 17. TOTAL, SUPPLEMENTAL HOURS   |  |   |   |   |                                   |   |

| Description  | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--|--|---|---|---|-----------------------------------|---|
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>  |  |   |   |   |                                   |   |
| <b>ELEMENTARY</b>  |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory<br>Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*   |  |   |   |   |                                   |   |
| <b>HIGH SCHOOL</b>   |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory<br>Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*   |  |   |   |   |                                   |   |
| <b>CHARTER SCHOOLS</b>   |  |   |   |   |                                   |   |
| Charter ADA funded thru the Block Grant  |  |   |   |   |                                   |   |
| a. Charters Sponsored by Unified<br>Districts - Resident (EC 47660)<br>(applicable only for unified districts<br>with Charter School General Purpose<br>Block Grant Offset recorded on line<br>30 in Form RLI) | 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<br>Revenue Limit   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>TOTAL, CHARTER SCHOOLS ADA</b><br>(sum lines 21a, 21b, and 22)  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>SUPPLEMENTAL INSTRUCTIONAL<br/>HOURS*</b>   |  |   |   |   |                                   |   |
| <b>SIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>   |  |   |   |   |                                   |   |
| Regular Elementary and High School<br>ADA (SB 937)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |

ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

| Object                                  | Beginning Balances (Ref Only) | July         | August         | September    | October      | November       | December       | January        | February     |
|---|-------------------------------|--------------|----------------|--------------|--------------|----------------|----------------|----------------|--------------|
| <b>ACTUALS THROUGH THE MONTH OF</b>     |                               |              |                |              |              |                |                |                |              |
| <b>(Enter Month Name)</b>               |                               |              |                |              |              |                |                |                |              |
| <b>A. BEGINNING CASH</b>                |                               |              |                |              |              |                |                |                |              |
| 8010-8019 Revenue Limit Sources         |                               | 394,427.80   | 524,989.14     | (692,367.12) | (24,394.50)  | (263,537.68)   | (1,052,044.58) | 1,275,853.63   | (153,972.42) |
| 8020-8079 Principal Apportionment       |                               | (87,423.00)  | (62,026.00)    | 1,207,829.00 | 1,309,464.00 | 299,324.95     | 37,451.00      | 261,893.00     | 249,958.00   |
| 8080-8099 Property Taxes                |                               | 1,649.88     | (71,525.46)    | 9,696.30     | 20,149.39    | 205,312.90     | 2,320,287.39   | 30,697.83      | 122,841.03   |
| 8100-8299 Miscellaneous Funds           |                               | 0.00         | 0.00           | 0.00         | 0.00         | 0.00           | 0.00           | 2,183.27       | 2,437.65     |
| 8300-8599 Federal Revenue               |                               | (37,354.00)  | 1,371.00       | 96,574.00    | 51,333.63    | (5,897.35)     | 169,585.42     | 167,441.10     | (14,025.54)  |
| 8600-8799 Other State Revenue           |                               |              | 18,600.00      | 326,180.00   | 527,497.00   | 293,341.61     | 134,269.30     | 251,848.95     | 173,920.48   |
| 8910-8929 Other Local Revenue           |                               | 4,538.67     | 14,430.83      | 40,944.33    | 151,826.31   | 241,520.79     | 98,521.02      | 133,944.39     | 86,916.15    |
| 8930-8979 Interfund Transfers In        |                               |              | 0.00           |              |              |                |                |                |              |
| 8930-8979 All Other Financing Sources   |                               |              |                |              |              |                |                |                |              |
| <b>TOTAL RECEIPTS</b>                   |                               | (118,588.45) | (99,149.63)    | 1,681,223.63 | 2,060,270.33 | 1,033,602.90   | 2,760,114.13   | 848,008.54     | 660,309.77   |
| <b>B. DISBURSEMENTS</b>                 |                               |              |                |              |              |                |                |                |              |
| 1000-1999 Certificated Salaries         |                               | 105,759.31   | 627,811.06     | 656,310.74   | 714,326.97   | 703,810.99     | 121,481.22     | 1,331,544.63   | 655,980.31   |
| 2000-2999 Classified Salaries           |                               | 114,495.82   | 188,470.73     | 178,870.49   | 174,183.50   | 176,914.81     | 211,567.28     | 173,608.91     | 165,194.62   |
| 3000-3999 Employee Benefits             |                               | 95,444.77    | 363,904.23     | 352,041.26   | 347,457.43   | 248,432.88     | 72,519.58      | 414,401.25     | 231,478.80   |
| 4000-4999 Books and Supplies            |                               | 126,377.35   | 257,229.40     | 149,210.56   | 464,981.19   | 232,691.15     | 123,711.83     | 257,425.30     | 194,451.51   |
| 5000-5999 Services                      |                               |              |                |              |              |                |                |                |              |
| 6000-6599 Capital Outlay                |                               |              |                |              |              |                |                |                |              |
| 7000-7499 Other Outgo                   |                               |              | 38,148.73      |              | 905,298.44   | (75,229.48)    | 25,842.69      | 100,032.24     | 29,769.16    |
| 7600-7629 Interfund Transfers Out       |                               |              |                |              |              |                |                |                |              |
| 7630-7699 All Other Financing Uses      |                               |              |                |              | 0.00         |                |                |                | 0.00         |
| <b>TOTAL DISBURSEMENTS</b>              |                               | 442,077.25   | 1,475,564.15   | 1,336,433.05 | 2,606,248.53 | 1,286,620.35   | 555,122.60     | 2,277,012.33   | 1,276,874.40 |
| <b>C. BALANCE SHEET TRANSACTIONS</b>    |                               |              |                |              |              |                |                |                |              |
| 9111-9199 Cash Not In Treasury          | 0.00                          |              |                |              | 0.00         |                |                |                |              |
| 9200-9299 Accounts Receivable           | 2,098,726.90                  |              | 582,451.00     | 999,220.69   | 102,077.68   | (516,807.44)   | (74,123.45)    | 0.00           | (76,777.00)  |
| 9310 Due From Other Funds               | 38,410.63                     |              |                |              |              | 0.00           | 38,410.63      |                |              |
| 9320 Stores                             |                               |              |                |              |              |                |                |                |              |
| 9330 Prepaid Expenditures               |                               |              |                |              |              |                |                |                |              |
| 9340 Other Current Assets               |                               |              |                |              |              |                |                |                |              |
| <b>SUBTOTAL ASSETS</b>                  | 2,137,137.53                  | 1,008,408.42 | 582,451.00     | 999,220.69   | 102,077.68   | (516,807.44)   | (35,712.82)    | 0.00           | (76,777.00)  |
| 9500-9599 Liabilities                   |                               |              |                |              |              |                |                |                |              |
| 9610 Accounts Payable                   | 442,323.16                    | 318,181.38   | 225,093.48     | 676,038.65   | (204,757.34) | 18,682.01      | (180,319.22)   | 0.00           | (366.96)     |
| 9640 Due To Other Funds                 | 21,699.72                     |              |                |              |              | 0.00           | 21,699.72      |                |              |
| 9650 Current Loans                      |                               |              |                |              |              |                |                |                |              |
| 9650 Deferred Revenues                  | 464,022.88                    | 318,181.38   | 225,093.48     | 676,038.65   | (204,757.34) | 18,682.01      | (158,619.50)   | 0.00           | (366.96)     |
| <b>SUBTOTAL LIABILITIES</b>             | 932,045.82                    | 641,354.16   | 450,186.96     | 1,352,177.30 | (409,514.68) | 18,682.01      | (158,619.50)   | 0.00           | (366.96)     |
| 9910 Suspense Clearing                  |                               |              |                |              |              |                |                | (822.26)       |              |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b> | 1,673,114.65                  | 691,227.04   | 357,357.52     | 323,182.04   | 306,835.02   | (535,489.45)   | 122,906.68     | (822.26)       | (76,410.04)  |
| <b>NET INCREASE/DECREASE</b>            |                               |              |                |              |              |                |                |                |              |
| <b>ENDING CASH (A + E)</b>              |                               | 130,561.34   | (1,217,356.26) | 667,972.62   | (239,143.18) | (788,506.90)   | 2,327,898.21   | (1,429,826.05) | (692,974.67) |
| <b>ENDING CASH (A + E) CARRIED OVER</b> |                               | 524,989.14   | (692,367.12)   | (24,394.50)  | (263,537.68) | (1,052,044.58) | 1,275,853.63   | (153,972.42)   | (846,947.09) |

| Object  | March          | April          | May            | June           | Accruals     | Adjustments | TOTAL         | BUDGET         |
|---|----------------|----------------|----------------|----------------|--------------|-------------|---------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name) |                |                |                |                |              |             |               |                |
| <b>A. BEGINNING CASH</b>                                  | (846,947.09)   | (1,368,980.32) | (580,646.19)   | (1,504,488.35) |              |             |               |                |
| <b>B. RECEIPTS</b>  |                |                |                |                |              |             |               |                |
| Revenue Limit Sources                                     |                |                |                |                |              |             |               |                |
| Principal Apportionment                                   | 143,748.00     | 73,540.00      |                | 2,286,378.00   | 986,471.73   |             | 6,706,608.68  | 11,143,504.00  |
| Property Taxes  | 86,809.39      | 1,702,259.07   | 6.73           | (3.97)         |              |             | 4,428,280.48  |                |
| Miscellaneous Funds                                       | 2,142.86       | 2,151.06       | 0.00           | 0.00           |              |             | 8,614.84      |                |
| Federal Revenue   | 169,208.99     | 9,221.00       | 288,444.88     | 134,042.18     | 439,284.69   |             | 1,469,230.00  | 1,469,230.00   |
| Other State Revenue                                       | 243,040.84     | 235,577.79     | 81,160.76      | 127,665.46     | 142,913.04   |             | 2,556,015.03  | 2,556,015.00   |
| Other Local Revenue                                       | 62,663.12      | 20,409.61      | 0.00           | 0.00           |              |             | 855,715.22    | 855,715.25     |
| Interfund Transfers In                                    | 2,680.92       |                |                | (41,142.92)    |              |             | 0.00          | 0.00           |
| All Other Financing Sources                               | 710,293.92     | 2,043,158.53   | 369,612.37     | 2,506,938.75   | 1,568,669.46 | 0.00        | 16,024,464.25 | 16,024,464.25  |
| <b>TOTAL RECEIPTS</b>                                     |                |                |                |                |              |             |               |                |
| <b>C. DISBURSEMENTS</b>                                   |                |                |                |                |              |             |               |                |
| Certificated Salaries                                     | 698,536.61     | 703,443.04     | 481,784.94     | 101,359.18     | 0.00         |             | 6,902,149.00  | 6,902,149.00   |
| Classified Salaries                                       | 185,347.72     | 171,734.49     | 190,111.64     | 152,014.96     | 79,938.03    |             | 2,162,453.00  | 2,162,453.00   |
| Employee Benefits   | 216,073.44     | 245,111.18     | 261,751.68     | 145,145.50     | 30,000.00    |             | 3,023,762.00  | 3,023,762.00   |
| Books and Supplies  | 106,542.76     | 95,960.85      | 337,501.96     | 305,725.53     | 1,600,896.61 |             | 4,252,706.00  | 4,252,706.00   |
| Services  |                |                |                |                | 0.00         |             | 0.00          |                |
| Capital Outlay  |                |                |                |                | 0.00         |             | 0.00          |                |
| Other Outgo   | 389,279.78     | 29,364.10      | 22,304.31      | 22,301.31      | 166,556.72   |             | 1,653,669.00  | 1,653,669.00   |
| Interfund Transfers Out                                   |                |                |                | 133,861.00     |              |             | 133,861.00    | 133,861.00     |
| All Other Financing Uses                                  |                |                |                |                |              |             | 0.00          |                |
| <b>TOTAL DISBURSEMENTS</b>                                |                |                |                |                |              |             |               |                |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |                |                |                |                |              |             |               |                |
| <b>Assets</b>   |                |                |                |                |              |             |               |                |
| Cash Not in Treasury                                      | 1,595,780.31   | 1,245,613.66   | 1,293,454.53   | 860,407.48     | 1,877,391.36 | 0.00        | 18,128,600.00 | 18,128,600.00  |
| Accounts Receivable                                       |                |                |                |                |              |             |               |                |
| Due From Other Funds                                      | 9,159.00       | (9,306.00)     |                |                |              |             | 0.00          |                |
| Stores  | 0.00           |                | 0.00           | 0.00           |              |             | 2,025,302.90  |                |
| Prepaid Expenditures                                      |                |                |                |                |              |             | 38,410.63     |                |
| Other Current Assets                                      |                |                |                |                |              |             | 0.00          |                |
| <b>SUBTOTAL ASSETS</b>                                    |                |                |                |                |              |             |               |                |
| <b>Liabilities</b>  |                |                |                |                |              |             |               |                |
| Accounts Payable  | 9,159.00       | (9,306.00)     | 0.00           | 0.00           | 0.00         | 0.00        | 2,063,713.53  |                |
| Due To Other Funds  | (354,294.16)   | (95.26)        |                |                |              |             | 498,162.58    |                |
| Current Loans   |                |                |                |                |              |             | 21,699.72     |                |
| Deferred Revenues   |                |                |                |                |              |             | 0.00          |                |
| <b>SUBTOTAL LIABILITIES</b>                               |                |                |                |                |              |             |               |                |
| Nonoperating  | (354,294.16)   | (95.26)        | 0.00           | 0.00           | 0.00         | 0.00        | 519,862.30    |                |
| Suspense Clearing   | 0.00           |                |                |                |              |             | (822.26)      |                |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                   |                |                |                |                |              |             |               |                |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                |                |                |                |              |             |               |                |
|   | 363,453.16     | (9,210.74)     | 0.00           | 0.00           | 0.00         | 0.00        | 1,543,028.97  |                |
| <b>F. ENDING CASH (A + E)</b>                             |                |                |                |                |              |             |               |                |
|   | (522,033.23)   | 788,334.13     | (923,842.16)   | 1,646,531.27   | (308,721.90) | 0.00        | (561,106.78)  | (2,104,135.75) |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                |                |                |                |              |             |               |                |
|   | (1,368,980.32) | (580,646.19)   | (1,504,488.35) | 142,042.92     |              |             | (165,678.98)  |                |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 11,143,503.65                        |                            |                        |                            |                        |
| a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)   |                      | 7,744.34                             | 1.56%                      | 7,865.34               | 2.20%                      | 8,038.34               |
| b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)  |                      | 23.02                                | 2.00%                      | 23.48                  | 2.30%                      | 24.02                  |
| c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)   |                      | 1,839.59                             | 0.00%                      | 1,839.59               | -0.01%                     | 1,839.34               |
| d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)   |                      | 14,288,757.78                        | 1.56%                      | 14,512,194.38          | 2.19%                      | 14,829,421.24          |
| e. Other Revenue Limit (Form RLI, lines 6 thru 14)  |                      | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)   |                      | 14,288,757.78                        | 1.56%                      | 14,512,194.38          | 2.19%                      | 14,829,421.24          |
| g. Deficit Factor (Form RLI, line 16)   |                      | 0.77728                              | 0.00%                      | 0.77728                | 0.00%                      | 0.77728                |
| h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)  |                      | 11,106,365.65                        | 1.56%                      | 11,280,038.45          | 2.19%                      | 11,526,612.54          |
| i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)     |                      |                                      | 0.00%                      |                        | 0.00%                      |                        |
| j. Revenue Limit Transfers (Objects 8091 and 8097)  |                      |                                      | 0.00%                      |                        | 0.00%                      |                        |
| k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)   |                      | 37,138.00                            | 43.35%                     | 53,238.00              | -11.22%                    | 47,264.00              |
| l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)  |                      | 11,143,503.65                        | 1.70%                      | 11,333,276.45          | 2.12%                      | 11,573,876.54          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 3. Other State Revenues   | 8300-8599            | 1,876,334.00                         | -3.22%                     | 1,815,919.00           | -0.25%                     | 1,811,399.00           |
| 4. Other Local Revenues   | 8600-8799            | 127,952.32                           | -44.61%                    | 70,874.00              | 0.18%                      | 71,001.00              |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | (1,575,469.03)                       | 2.20%                      | (1,610,129.00)         | 2.40%                      | (1,648,772.00)         |
| 6. Total (Sum lines A11 thru A5)  |                      | 11,572,320.94                        | 0.33%                      | 11,609,940.45          | 1.70%                      | 11,807,504.54          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 5,625,295.00           |                            | 5,785,308.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 85,497.00              |                            | 86,787.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | 74,516.00              |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 5,625,295.00                         | 2.84%                      | 5,785,308.00           | 1.50%                      | 5,872,095.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,638,289.72           |                            | 1,646,480.72           |
| b. Step & Column Adjustment   |                      |                                      |                            | 8,191.00               |                            | 8,232.00               |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,638,289.72                         | 0.50%                      | 1,646,480.72           | 0.50%                      | 1,654,712.72           |
| 3. Employee Benefits  | 3000-3999            | 2,423,715.00                         | 2.53%                      | 2,485,099.00           | 0.63%                      | 2,500,706.00           |
| 4. Books and Supplies   | 4000-4999            | 330,059.07                           | 4.58%                      | 345,176.00             | 0.37%                      | 346,440.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,524,315.00                         | -0.63%                     | 1,514,732.00           | 1.44%                      | 1,536,488.00           |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 1,281,134.00                         | -0.18%                     | 1,278,834.00           | 0.00%                      | 1,278,834.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (29,707.00)                          | -18.54%                    | (24,198.00)            | -24.03%                    | (18,384.00)            |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 133,861.00                           | -6.62%                     | 125,000.00             | -20.00%                    | 100,000.00             |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 12,926,961.79                        | 1.78%                      | 13,156,431.72          | 0.87%                      | 13,270,891.72          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      |                                      |                            |                        |                            |                        |
|   |                      | (1,354,640.85)                       |                            | (1,546,491.27)         |                            | (1,463,387.18)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 2,087,828.09                         |                            | 733,187.24             |                            | (813,304.03)           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 733,187.24                           |                            | (813,304.03)           |                            | (2,276,691.21)         |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 0.00                                 |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 535,582.00                           |                            | 519,587.00             |                            | 524,020.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 197,605.24                           |                            | (1,332,891.03)         |                            | (2,800,711.21)         |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |                      | 733,187.24                           |                            | (813,304.03)           |                            | (2,276,691.21)         |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 535,582.00                           |                            | 519,587.00             |                            | 524,020.00             |
| c. Unassigned/Unappropriated   | 9790         | 197,605.24                           |                            | (1,332,891.03)         |                            | (2,800,711.21)         |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)  |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>  |              |                                      |                            |                        |                            |                        |
|  |              | 733,187.24                           |                            | (813,304.03)           |                            | (2,276,691.21)         |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| This is the difference between the end of the MOU for four furlough days in 12-13 and the end of the MOU to Y rate employees since 10-11.  |              |                                      |                            |                        |                            |                        |



| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 2. Federal Revenues   | 8100-8299            | 1,469,229.82                         | -15.84%                    | 1,236,522.00           | 0.00%                      | 1,236,522.00           |
| 3. Other State Revenues   | 8300-8599            | 679,681.00                           | 2.13%                      | 694,188.00             | -0.11%                     | 693,449.00             |
| 4. Other Local Revenues   | 8600-8799            | 727,763.31                           | -16.66%                    | 606,497.00             | 0.00%                      | 606,502.00             |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | 1,575,469.03                         | 2.20%                      | 1,610,129.00           | 2.40%                      | 1,648,772.00           |
| 6. Total (Sum lines A1 thru A5)   |                      | 4,452,143.16                         | -6.85%                     | 4,147,336.00           | 0.91%                      | 4,185,245.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,282,240.00           |                            | 1,315,384.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 19,439.00              |                            | 19,765.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | 13,705.00              |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 1,282,240.00                         | 2.58%                      | 1,315,384.00           | 1.50%                      | 1,335,149.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 524,163.00             |                            | 526,784.00             |
| b. Step & Column Adjustment   |                      |                                      |                            | 2,621.00               |                            | 2,634.00               |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 524,163.00                           | 0.50%                      | 526,784.00             | 0.50%                      | 529,418.00             |
| 3. Employee Benefits  | 3000-3999            | 602,375.13                           | 0.66%                      | 606,351.00             | 1.23%                      | 613,810.00             |
| 4. Books and Supplies   | 4000-4999            | 771,353.13                           | -43.59%                    | 435,127.00             | 0.51%                      | 437,358.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,326,772.01                         | -27.79%                    | 958,084.00             | 1.19%                      | 969,471.00             |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 372,535.00                           | -21.38%                    | 292,880.00             | 0.00%                      | 292,880.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 29,707.00                            | -18.54%                    | 24,198.00              | -24.03%                    | 18,384.00              |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 4,909,145.27                         | -15.28%                    | 4,158,808.00           | 0.91%                      | 4,196,470.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                                      |                            |                        |                            |                        |
|   |                      | (457,002.11)                         |                            | (11,472.00)            |                            | (11,225.00)            |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 802,402.18                           |                            | 345,400.07             |                            | 333,928.07             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 345,400.07                           |                            | 333,928.07             |                            | 322,703.07             |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 345,400.07                           |                            | 362,726.07             |                            | 372,580.07             |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | (28,798.00)            |                            | (49,877.00)            |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 345,400.07                           |                            | 333,928.07             |                            | 322,703.07             |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount   | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              |                                      |                            |                        |                            |                        |

**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.

This is the difference between the end of the MOU for 12-13 for four furlough days and the end of the MOU to Y rate employees since 10-11.

2012-13 End of Year Projection  
 General Fund  
 Multiyear Projections  
 Unrestricted/Restricted

27 66068 0000000  
 Form MYP1

South Monterey County Joint Union High  
 Monterey County

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 11,143,503.65                        | 1.70%                      | 11,333,276.45          | 2.12%                      | 11,573,876.54          |
| 2. Federal Revenues   | 8100-8299            | 1,469,229.82                         | -15.84%                    | 1,236,522.00           | 0.00%                      | 1,236,522.00           |
| 3. Other State Revenues   | 8300-8599            | 2,556,015.00                         | -1.80%                     | 2,510,107.00           | -0.21%                     | 2,504,848.00           |
| 4. Other Local Revenues   | 8600-8799            | 855,715.63                           | -20.84%                    | 677,371.00             | 0.02%                      | 677,503.00             |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5)   |                      | 16,024,464.10                        | -1.67%                     | 15,757,276.45          | 1.49%                      | 15,992,749.54          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 6,907,535.00           |                            | 7,100,692.00           |
| b. Step & Column Adjustment   |                      |                                      |                            | 104,936.00             |                            | 106,552.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 88,221.00              |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 6,907,535.00                         | 2.80%                      | 7,100,692.00           | 1.50%                      | 7,207,244.00           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,162,452.72           |                            | 2,173,264.72           |
| b. Step & Column Adjustment   |                      |                                      |                            | 10,812.00              |                            | 10,866.00              |
| 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            | 2,162,452.72                         | 0.50%                      | 2,173,264.72           | 0.50%                      | 2,184,130.72           |
| 3. Employee Benefits  | 3000-3999            | 3,026,090.13                         | 2.16%                      | 3,091,450.00           | 0.75%                      | 3,114,516.00           |
| 4. Books and Supplies   | 4000-4999            | 1,101,412.20                         | -29.15%                    | 780,303.00             | 0.45%                      | 783,798.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 2,851,087.01                         | -13.27%                    | 2,472,816.00           | 1.34%                      | 2,505,959.00           |
| 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 | 1,653,669.00                         | -4.96%                     | 1,571,714.00           | 0.00%                      | 1,571,714.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 133,861.00                           | 0.00%                      | 125,000.00             | 0.00%                      | 100,000.00             |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 17,836,107.06                        | -2.92%                     | 17,315,239.72          | 0.88%                      | 17,467,361.72          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | (1,811,642.96)                       |                            | (1,557,963.27)         |                            | (1,474,612.18)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 2,890,230.27                         |                            | 1,078,587.31           |                            | (479,375.96)           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,078,587.31                         |                            | (479,375.96)           |                            | (1,953,988.14)         |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 345,400.07                           |                            | 362,726.07             |                            | 372,580.07             |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 535,582.00                           |                            | 519,587.00             |                            | 524,020.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 197,605.24                           |                            | (1,361,689.03)         |                            | (2,850,588.21)         |
| f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)                              |                      | 1,078,587.31                         |                            | (479,375.96)           |                            | (1,953,988.14)         |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 535,582.00                           |                            | 519,587.00             |                            | 524,020.00             |
| c. Unassigned/Unappropriated  | 9790         | 197,605.24                           |                            | (1,332,891.03)         |                            | (2,800,711.21)         |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999) (Enter projections)  | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)   |              | 733,187.24                           |                            | (813,304.03)           |                            | (2,276,691.21)         |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 4.11%                                |                            | -4.70%                 |                            | -13.03%                |
| <b>F. RECOMMENDED RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 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?   | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:  |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):   |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(Column A: Fund 10, 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<br>Used to determine the reserve standard percentage level on line F3d<br>(Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)                          |              |                                      |                            |                        |                            |                        |
|   |              | 1,834.65                             |                            | 1,839.59               |                            | 1,839.34               |
| 3. Calculating the Reserves   |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 17,836,107.06                        |                            | 17,315,239.72          |                            | 17,467,361.72          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses<br>(Line F3a plus line F3b)  |              | 17,836,107.06                        |                            | 17,315,239.72          |                            | 17,467,361.72          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 535,083.21                           |                            | 519,457.19             |                            | 524,020.85             |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 535,083.21                           |                            | 519,457.19             |                            | 524,020.85             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                                  |                            | NO                     |                            | NO                     |

| Description  | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| <b>BASE REVENUE LIMIT PER ADA</b>  |                                  |                 |                                 |                       |
| 1. Base Revenue Limit per ADA (prior year)   | 0025                             | 7,504.34        | 7,504.34                        | 7,501.34              |
| 2. Inflation Increase  | 0041                             | 243.00          | 243.00                          | 243.00                |
| 3. All Other Adjustments   | 0042, 0525                       | 0.00            | 0.00                            | 0.00                  |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA<br>(Sum Lines 1 through 3)  | 0024                             | 7,747.34        | 7,747.34                        | 7,744.34              |
| <b>REVENUE LIMIT SUBJECT TO DEFICIT</b>  |                                  |                 |                                 |                       |
| 5. Total Base Revenue Limit  |                                  |                 |                                 |                       |
| a. Base Revenue Limit per ADA (from Line 4)  | 0024                             | 7,747.34        | 7,747.34                        | 7,744.34              |
| b. AB 851 Add-on (Meals, BTS, Special Adjustments)   | 0719                             | 23.02           | 23.02                           | 23.02                 |
| c. Revenue Limit ADA   | 0033                             | 1,791.61        | 1,843.63                        | 1,839.59              |
| d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)   | 0034, 0724                       | 13,921,454.68   | 14,325,668.81                   | 14,288,757.78         |
| 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                             |                 |                                 |                       |
| 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                             |                 |                                 |                       |
| 14. Less: Class Size Penalties Adjustment  | 0173                             | 0.00            | 0.00                            | 0.00                  |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines<br>5d through 11, plus Line 13, minus Lines 12 and 14) | 0082                             | 13,921,454.68   | 14,325,668.81                   | 14,288,757.78         |
| <b>DEFICIT CALCULATION</b>   |                                  |                 |                                 |                       |
| 16. Deficit Factor   | 0281                             | 0.77728         | 0.77728                         | 0.77728               |
| 17. TOTAL, DEFICITED REVENUE LIMIT<br>(Line 15 times Line 16)  | 0284                             | 10,820,868.29   | 11,135,055.85                   | 11,106,365.65         |
| <b>OTHER REVENUE LIMIT ITEMS</b>   |                                  |                 |                                 |                       |
| 18. Unemployment Insurance Revenue   | 0060                             | 106,260.00      | 105,537.00                      | 89,025.00             |
| 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                             | 17,843.00       | 17,301.00                       | 17,152.00             |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment   | 0205, 0654                       | 0.00            | 0.00                            | 0.00                  |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS<br>(Sum Lines 18 and 22, minus Lines 19 through 21)               | ---                              | 88,417.00       | 88,236.00                       | 71,873.00             |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)  | 0088                             | 10,909,285.29   | 11,223,291.85                   | 11,178,238.65         |

| Description  | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| <b>REVENUE LIMIT - LOCAL SOURCES</b>   |                                  |                 |                                 |                       |
| 25. Property Taxes   | 0587                             | 4,773,809.00    | 4,958,945.00                    | 4,481,069.00          |
| 26. Miscellaneous Funds  | 0588                             | 0.00            | 0.00                            | 0.00                  |
| 27. Community Redevelopment Funds  | 0589, 0721                       | 28,309.00       | 28,309.00                       | 28,309.00             |
| 28. Less: Charter Schools In-lieu Taxes  | 0595                             | 0.00            | 104,819.00                      | 104,819.00            |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES<br>(Sum Lines 25 through 27, minus Line 28)   | 0126                             | 4,802,118.00    | 4,882,435.00                    | 4,404,559.00          |
| 30. Charter School General Purpose Block Grant Offset<br>(Unified Districts Only)  | 0293                             | 0.00            | 0.00                            | 0.00                  |
| 31. STATE AID PORTION OF REVENUE LIMIT<br>(Sum Line 24, minus Lines 29 and 30.<br>If negative, then zero)                        | 0111                             | 6,107,167.29    | 6,340,856.85                    | 6,773,679.65          |
| <b>OTHER ITEMS</b>   |                                  |                 |                                 |                       |
| 32. Less: County Office Funds Transfer   | 0458                             | 0.00            | 54,237.85                       | 51,887.00             |
| 33. Core Academic Program  | 9001                             |                 |                                 |                       |
| 34. California High School Exit Exam   | 9002                             |                 |                                 |                       |
| 35. Pupil Promotion and Retention Programs<br>(Retained and Recommended for Retention,<br>and Low STAR and At Risk of Retention) | 9016, 9017                       |                 |                                 |                       |
| 36. Apprenticeship Funding   | 0570                             |                 |                                 |                       |
| 37. Community Day School Additional Funding  | 3103, 9007                       |                 |                                 |                       |
| 38. Basic Aid "Choice"/Court Ordered Voluntary<br>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  | ---                              | (790,100.00)    | 0.00                            | 0.00                  |
| 41. TOTAL, OTHER ITEMS<br>(Sum Lines 33 through 40, minus Line 32)   | ---                              | (790,100.00)    | (54,237.85)                     | (51,887.00)           |
| 42. TOTAL, STATE AID PORTION OF REVENUE<br>LIMIT (Sum Lines 31 and 41)<br>(This amount should agree with Object 8011)            | ---                              | 5,317,067.29    | 6,286,619.00                    | 6,721,792.65          |
| <b>OTHER NON-REVENUE LIMIT ITEMS</b>   |                                  |                 |                                 |                       |
| Core Academic Program  | 9001                             | 0.00            | 0.00                            | 22,051.00             |
| California High School Exit Exam   | 9002                             | 0.00            | 0.00                            | 0.00                  |
| Pupil Promotion and Retention Programs<br>(Retained and Recommended for Retention,<br>and Low STAR and At Risk of Retention)     | 9016, 9017                       | 0.00            | 0.00                            | 81,072.00             |
| Apprenticeship Funding   | 0570                             | 0.00            | 0.00                            | 0.00                  |
| Community Day School Additional Funding  | 3103, 9007                       | 0.00            | 0.00                            | 0.00                  |

End of Year Projection  
2012-13 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description  | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 133,861.00                              |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 133,861.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| MAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| BT SVC FUND FOR BLENDED COMPONENT UNITS            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| TX OVERRIDE FUND                                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| BT SERVICE FUND                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |
| CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                 | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                          |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                |                          |                       |                            |                       |  |   |                                 |                               |

End of Year Projection  
 2012-13 Projected Year Totals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

| Description                           | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|                                       | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                   |                          |                       |                            |                       |  |   |                                 |                               |
| TOTALS                                | 0.00                     | 0.00                  | 0.00                       | 0.00                  | 133,861.00                             | 133,861.00                              |                                 |                               |



**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** 2011-12 Annual Financial Audit

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

All schools districts are audited at the end of each fiscal year. The enclosed audit copy is for the fiscal year ending June 30, 2012. There are findings in this audit which will be shared with staff and resolutions determined over the coming months.

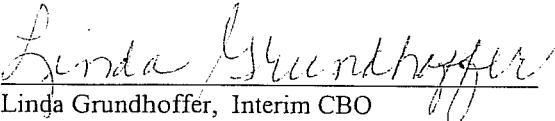
Recommendation:

Accept the 2011-12 financial audit.

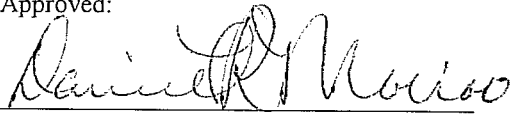
Fiscal Impact:

None

Submitted By:

  
Linda Grundhoffer, Interim CBO

Approved:

  
Daniel R. Moirao, State Administrator

# Audit History (FY 2009-10 through FY 2011-12)

| Type of Audit Opinion    | SOUTH MONTEREY COUNTY JUESD |             |             |
|--------------------------|-----------------------------|-------------|-------------|
|                          | FY 2011-12                  | FY 2010-11* | FY 2009-10  |
| Going Concern            | Qualified                   | Qualified   | Unqualified |
|                          | Yes                         | Yes         | Yes         |
| Total Financial Findings | 16                          | 14          | 8           |
| Total Federal Findings   | 4                           | 5           | 0           |
| Federal Questioned Costs | \$21,601                    | \$639,629   | \$0         |
| Total State Findings     | 5                           | 9           | 0           |
| State Questioned Costs   | \$118,166                   | \$631,788   | \$0         |
| Total Findings           | 25                          | 28          | 8           |
| Total Questioned Costs   | \$139,767                   | \$1,271,417 | \$0         |

\* First year with SCO as independent auditor

**SOUTH MONTEREY COUNTY JOINT  
UNION HIGH SCHOOL DISTRICT**

**Monterey County  
King City, California**

Audit Report

*Year Ended June 30, 2012*



**JOHN CHIANG**  
California State Controller

May 2013

This page intentionally left blank.



JOHN CHIANG  
California State Controller

May 8, 2013

Daniel Moirao, Ed.D.  
State Administrator  
South Monterey County Joint Union High School District  
800 Broadway Street  
King City, CA 93930

Dear Mr. Moirao:

The State Controller's Office has completed a financial and compliance audit of the South Monterey County Joint Union High School District for the year ended June 30, 2012.

The audit disclosed instances of noncompliance, including some that would affect the amount of average daily attendance funding the district received during the year. Pursuant to Education Code section 41344, you have 60 days from receipt of this letter to appeal any apportionment-significant audit findings to the Education Audits Appeal Panel. The appeal should be submitted to the following address:

Education Audits Appeal Panel  
c/o Department of Finance  
770 L Street  
Sacramento, California 95814

If you have any questions, please contact Carolyn Baez, Chief, Financial Audits Bureau, at (916) 322-7656.

Sincerely,

*Original Signed By*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

JVB/sk

cc: Linda Grundhoffer  
Chief Business Official  
South Monterey Count Joint Union High School District  
Nancy Kotowski  
Superintendent of Schools  
Monterey County Office of Education  
Richard Zeiger, Chief Deputy Superintendent  
California Department of Education  
Peter Foggiano, Director  
School Fiscal Services Division  
California Department of Education  
David Botelho, Chief  
Office of State Audits and Evaluations  
California Department of Finance  
Senate Education Committee  
Assembly Education Committee

# Contents

|  | <u>Exhibit</u> | <u>Page</u> |
|--|----------------|-------------|
| FINANCIAL SECTION  |                |             |
| Independent Auditor's Report.....  |                | 3           |
| Management Discussion and Analysis.....  |                | 7           |
| Basic Financial Statements:  |                |             |
| Government-wide Financial Statements:  |                |             |
| Statement of Net Assets.....   | 1              | 13          |
| Statement of Activities .....  | 2              | 14          |
| Fund Financial Statements:   |                |             |
| Balance Sheet—Governmental Funds.....  | 3              | 15          |
| Reconciliation of the Governmental Funds Balance Sheet to the<br>Statement of Net Assets .....   | 4              | 16          |
| Statement of Revenues, Expenditures, and Changes in Fund<br>Balances—Governmental Funds.....   | 5              | 17          |
| Reconciliation of the Statement of Revenues, Expenditures,<br>and Changes in Fund Balances—Governmental Funds<br>to the Statement of Activities..... | 6              | 18          |
| Notes to the Financial Statements .....  |                | 19          |
| REQUIRED SUPPLEMENTARY INFORMATION SECTION   |                |             |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance—<br>Budget and Actual—General Fund .....   |                | 43          |
| Schedule of Other Postemployment Benefits (OPEB) Funding Progress .....  |                | 44          |
| Notes to the Required Supplementary Information .....  |                | 45          |
| SUPPLEMENTARY INFORMATION SECTION  |                |             |
| Combining Statements—Non-major Funds:  |                |             |
| Combining Balance Sheet—Non-major Special Revenue Funds .....  | A-1            | 49          |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances—Non-major Special Revenue Funds.....                                   | A-2            | 50          |
| Combining Balance Sheet—Non-major Capital Projects Funds.....  | B-1            | 51          |
| Combining Statement of Revenues, Expenditures and Changes in<br>Fund Balances—Non-major Capital Projects Funds .....                                 | B-2            | 52          |

|   | <u>Exhibit</u> | <u>Page</u> |
|---|----------------|-------------|
| Organization .....  |                | 53          |
| Schedule of Average Daily Attendance.....   |                | 54          |
| Schedule of Instructional Time.....   |                | 55          |
| Schedule of Financial Trends and Analysis.....  |                | 56          |
| Schedule of Charter Schools.....  |                | 57          |
| Schedule of Expenditures of Federal Awards .....  |                | 58          |
| Notes to the Schedule of Expenditures of Federal Awards .....   |                | 59          |
| Reconciliation of Annual Financial and Budget Report (SACS)<br>with Audited Financial Statements .....  |                | 60          |
| <br>OTHER INDEPENDENT AUDITOR’S REPORTS SECTION   |                |             |
| Independent Auditor’s Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance with <i>Government Auditing Standards</i> ..... |                | 63          |
| Independent Auditor’s Report on Compliance with Requirements that Could<br>Have a Direct and Material Effect on Each Major Program and on Internal<br>Control Over Compliance in Accordance with OMB Circular A-133 .....             |                | 67          |
| Independent Auditor’s Report on State Compliance.....   |                | 71          |
| <br>FINDINGS AND RECOMMENDATIONS SECTION  |                |             |
| Schedule of Findings and Questioned Costs .....   |                | 75          |
| Index to Findings and Recommendations.....  |                | 76          |
| Findings and Recommendations.....   |                | 77          |
| Schedule of Prior Audit Findings .....  |                | 115         |



## **FINANCIAL SECTION**

This page intentionally left blank.



JOHN CHIANG  
California State Controller

Daniel Moirao, Ed.D.  
State Administrator  
South Monterey County Joint Union High School District  
800 Broadway Street  
King City, CA 93930

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the South Monterey County Joint Union High School District, as of and for the year ended June 30, 2012, which collectively comprise the district's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the South Monterey County Joint Union High School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

District management has elected to report an unassigned fund balance of \$2,997,754 in the Special Reserve Fund for Other than Capital Outlay Projects, which is a departure from accounting principles generally accepted in the United States of America. Accounting principles require positive unassigned amounts be reported only in the general fund. The Special Reserve Fund for Other than Capital Outlay Projects, which is authorized by statute, does not meet the generally accepted accounting principles definition of a special revenue fund. For fiscal year 2011-12, the district used the Special Reserve Fund for Other than Capital Outlay Projects to primarily account for the proceeds of the state school fund lease revenue bonds. This presentation has no effect on the financial statements other than to present an unassigned fund balance in a fund other than the general fund.

Because the district's accounting records were inadequate and certain supporting documents were not available, we were unable to obtain sufficient appropriate audit evidence supporting the amounts at which student body funds, capital assets, and related accumulated depreciation were reported in the accompanying financial statements at \$161,949, \$25,850,716, and \$12,991,454, respectively, as of June 30, 2012.

In our opinion, except for the presentation of the unassigned fund balance in the Special Reserve Fund for Other than Capital Projects and the effects of any adjustments, if any, as might have been determined to be necessary had accounting records concerning student body funds, capital assets, and related accumulated depreciation been adequate, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the South Monterey County Joint Union High School District, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the South Monterey County Joint Union High School District will continue as a going concern. As discussed in Note 20 to the financial statements, the district is experiencing declining enrollment, did not meet its financial obligations for the year, and has numerous audit findings with related questioned costs that it may be required to repay. These conditions raise substantial doubt about the district's ability to continue as a going concern. Management's plans regarding these matters also are described in Note 20. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2013, on our consideration of the South Monterey County Joint Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis on pages 7 through 12, and the budgetary comparison information on page 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the South Monterey County Joint Union High School District's financial statements. The supplementary information listed in the table of contents, including the Schedule of Expenditures of Federal Awards, which is required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the

financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents, including the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Original Signed By*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

May 8, 2013

This page intentionally left blank.

MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2012



Serving:  
Arroyo Seco, Bitterwater-Tully, Bradley,  
Fort Hunter-Liggett, Greenfield,  
San Ardo, and San Lucas Communities

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
800 Broadway Street, King City, CA 93930 • 831-385-0606 • FAX 831-385-069

This section of South Monterey County Joint Union High School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended on June 30, 2012. Please read it in conjunction with the District's financial statements, which immediately follow this section.

***Overview of the Financial Statements***

*The Financial Statements*

The financial statements presented herein include all of the activities of the South Monterey County Joint Union High School District (the District) using the integrated approach as prescribed by GASB Statement Number 34.

The Government-wide Financial Statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets) as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to inter-fund activity, payables, and receivables.

The Fund Financial Statements include statements for the governmental activities.

The Governmental Funds are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

***Reporting the District as a Whole***

*The Statement of Net Assets and the Statement of Activities*

The Statement of Net Assets and The Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

GREENFIELD High School  
225 S. El Camino Real  
Greenfield, CA 93927  
831-674-2751

KING CITY High School  
720 Broadway Street  
King City, CA 93930  
831-385-5461

PORTOLA-BUTLER  
Continuation High School  
760 Broadway Street  
King City, CA 93930  
831-385-4661

SOUTH MONTEREY COUNTY  
Charter Independent Study Program  
215 S. El Camino Real  
Greenfield, CA 93927  
831-674-3275

These two statements report the District's net assets and changes in them. Net assets are the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net assets are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our student and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Assets* and the *Statement of Activities*, we present the District activities as follows:

**Governmental Activities** – The District's services are reported in this category. This includes the education of grade nine through twelve students and the on-going effort to improve and maintain buildings and sites. Property taxes, state income taxes, user fees, interest income, federal, state and local grants, finance these activities.

### ***Reporting the District's Most Significant Funds***

#### *Fund Financial Statements*

The fund financial statements provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Government.

#### *Governmental Funds*

The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

**GREENFIELD High School**  
225 S. El Camino Real  
Greenfield, CA 93927  
831-674-2751

**KING CITY High School**  
720 Broadway Street  
King City, CA 93930  
831-385-5461

**PORTOLA-BUTLER  
Continuation High School**  
760 Broadway Street  
King City, CA 93930  
831-385-4661

**SOUTH MONTEREY COUNTY  
Charter Independent Study Program**  
215 S. El Camino Real  
Greenfield, CA 93927  
831-674-3275



## *The District as a Whole*

### *Net Assets*

The District's net assets were \$9.4 million for the fiscal year ended June 30, 2012 and \$9.2 million for the fiscal year ended June 30, 2011; an increase of \$200,000. Of this amount, a deficit \$9.4 was unrestricted. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the school Board's ability to use those net assets for day-to-day operations. Our analysis below focuses on the net assets (Table 1) and the change in net assets (Table 2) of the District's governmental activities for the past two fiscal years.

**Table 1**

| (Amounts in millions)                              | <u>Governmental Activities</u> |             | Difference   |
|--|--------------------------------|-------------|--------------|
|  | <u>2012</u>                    | <u>2011</u> |              |
| Current and other assets                           | \$ 12.0                        | \$ 15.0     | \$ (3.0)     |
| Capital assets                                     | 25.8                           | 23.9        | 1.9          |
| <b>Total Assets</b>                                | <b>37.8</b>                    | <b>38.9</b> | <b>(1.1)</b> |
| Current liabilities                                | 0.9                            | 1.3         | (0.4)        |
| Long-term liabilities                              | 27.5                           | 28.4        | (0.9)        |
| <b>Total Liabilities</b>                           | <b>28.4</b>                    | <b>29.7</b> | <b>(1.3)</b> |
| Net assets   |                                |             |              |
| Invested in capital assets,<br>Net of related debt | 13.2                           | 10.6        | 2.6          |
| Restricted   | 5.6                            | 8.3         | (2.7)        |
| Unrestricted                                       | (9.4)                          | (9.7)       | 0.3          |
| <b>Total Net Assets</b>                            | <b>9.4</b>                     | <b>9.2</b>  | <b>0.2</b>   |

The deficit \$9.4 million in unrestricted net assets of governmental activities represents the accumulated results of all past years' operations.

### *Changes in Net Assets*

The results of this year's operations for the District as a whole are reported in the *Statement of Activities*. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the past two years along with the variance between the two fiscal years.

**Table 2**

| (Amounts in millions)              | Governmental Activities |              | Difference   |
|------------------------------------|-------------------------|--------------|--------------|
|                                    | 2012                    | 2011         |              |
| <b>Revenues</b>                    |                         |              |              |
| Charges for services               | \$ 0.1                  | \$ 0.1       | \$ -         |
| Operating grants and contributions | 3.2                     | 3.7          | (0.5)        |
| Capital grants and Contributions   | -                       | -            | -            |
| General Revenues                   |                         |              |              |
| Federal and State aid              | 9.8                     | 9.8          | -            |
| Property taxes                     | 6.0                     | 6.0          | -            |
| Other general revenues             | 0.3                     | 0.1          | 0.2          |
| <b>Total Revenues</b>              | <b>19.4</b>             | <b>19.7</b>  | <b>(0.3)</b> |
| <b>Expenses</b>                    |                         |              |              |
| Instruction related                | 10.3                    | 11.1         | (0.8)        |
| Student support services           | 2.0                     | 2.2          | (0.2)        |
| Administration                     | 2.5                     | 2.6          | (0.1)        |
| Maintenance and Operations         | 2.3                     | 2.2          | 0.1          |
| Other                              | 2.1                     | 1.9          | 0.2          |
| <b>Total Expenses</b>              | <b>19.2</b>             | <b>20.0</b>  | <b>(0.8)</b> |
| <b>Change to Net Assets</b>        | <b>(0.2)</b>            | <b>(0.3)</b> | <b>0.5</b>   |

*Governmental Activities*

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$19.2 million as compared to \$20 million in the prior year. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$6.0 million because the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions. We paid for the remaining "public benefit" portion of our governmental activities with \$9.8 million in Federal and State funds and \$0.3 million with other revenues, like interest, general entitlements and charges for services.

***The District's Funds***

As the District completed this year, our governmental funds reported a combined fund balance of \$11 million while the prior year reported a balance of \$13.7 million, which is a decrease of \$2.7 million from last year.

The primary reasons for these increases/decreases are:

- a. Our General Fund is our principal operating fund. The fund balance in the General Fund increased \$900,000 to \$3.2 million. This increase is primarily due to \$1.5 million in State School Fund Apportionment Lease Revenue Bonds being issued by the State of California on the District's behalf for its emergency apportionment.

**GREENFIELD High School**  
225 S. El Camino Real  
Greenfield, CA 93927  
831-674-2751

**KING CITY High School**  
720 Broadway Street  
King City, CA 93930  
831-385-5461

**PORTOLA-BUTLER  
Continuation High School**  
760 Broadway Street  
King City, CA 93930  
831-385-4661

**SOUTH MONTEREY COUNTY  
Charter Independent Study Program**  
215 S. El Camino Real  
Greenfield, CA 93927  
831-674-3275

- b. Our special revenue funds decreased due to the \$1.5 million draw leaving a balance of \$4.3.

*General Fund Budgetary Highlights*

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was done on June 20, 2012 after the Third Interim report was reviewed by the State Administrator.

(A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.)

**Capital Asset and Debt Administration**

*Capital Assets*

At June 30, 2011, the District had \$23.9 million in a broad range of capital assets, including land, buildings, and furniture and equipment. At June 30, 2012, net fixed assets totaled \$25.9. This amount represents a net increase of \$1.9 million.

**Table 3**

| (Amounts in millions)      | <u>Net Governmental Activities</u> |             |            |
|----------------------------|------------------------------------|-------------|------------|
|                            | 2012                               | 2011        | Difference |
| Land and improvements      | \$ 2.3                             | \$ 2.3      | \$ -       |
| Construction in progress   | 2.0                                | 1.0         | 1.0        |
| Buildings and improvements | 21.3                               | 20.3        | 1.0        |
| Equipment                  | 0.3                                | 0.3         | -          |
| <b>Total</b>               | <b>25.9</b>                        | <b>23.9</b> | <b>2.0</b> |

*Long-Term Obligations*

At the end of this year, the District had \$27.1 million in long-term obligations outstanding versus \$28.3 million last year, a decrease of approximately \$1.2 million. These obligations consisted of:

**Table 4**

| (Amounts in millions)         | <u>Governmental Activities</u> |             |              |
|-------------------------------|--------------------------------|-------------|--------------|
|                               | 2012                           | 2011        | Difference   |
| General obligations bonds     | \$ 12.0                        | \$ 12.6     | \$ (0.6)     |
| Lease-back agreement          | 14.1                           | 14.4        | (0.3)        |
| Compensated absences          | 0.2                            | 0.2         | -            |
| CalSTRS early retirement      | 0.2                            | 0.2         | -            |
| Capitalized lease obligations | 0.6                            | 0.6         | -            |
| Other postemployment benefits | 0.4                            | 0.3         | 0.1          |
| <b>Total</b>                  | <b>27.5</b>                    | <b>28.3</b> | <b>(0.8)</b> |

GREENFIELD High School  
225 S. El Camino Real  
Greenfield, CA 93927  
831-674-2751

KING CITY High School  
720 Broadway Street  
King City, CA 93930  
831-385-5461

PORTOLA-BUTLER  
Continuation High School  
760 Broadway Street  
King City, CA 93930  
831-385-4661

SOUTH MONTEREY COUNTY  
Charter Independent Study Program  
215 S. El Camino Real  
Greenfield, CA 93927  
831-674-3275

We present more detailed information in the Notes to Financial Statements.

### ***Economic Factors and Next Year's Budgets and Rates***

The fiscal condition and realities of the South Monterey County Joint Union High School District are expected to continue to deteriorate in the 2012-13 Fiscal Year due to the District's structural deficit, which is exacerbated by the State of California's fiscal difficulties and the overall poor world economy.

In considering the District's Revised Budget for the 2012-13 year, the State Administrator and management staff used the following key assumptions for revenues and expenditures:

#### Revenues

- The 2012-13 General Fund beginning balance (2011-12 General Fund ending balance) is \$3,201,255.
- Decline in ADA.
- The 2012-13 ADA is estimated at 1834.65
- The 2012-13 Revenue Limit is anticipated to be \$7,747.34 per ADA which is then reduced by a 22.272% deficit.
- There would be no draw from the Special Apportionment.
- No Mandated Costs income is anticipated in the 2012-13 year.
- Interest rates at the County Treasury are estimated to remain in the 1-2% range.

#### Expenditures

- Step and column increases are estimated at .05% for both certificated and classified.
- Health benefits are budgeted at a maximum of \$10,819 per employee.
- Routine Repair and Maintenance is budgeted at approximately 1% of the total General Fund expenditures.
- Budgets for all other funds were prepared in accordance with guidance in the Governor's Revised budget.

#### Ending Balances, Reserves and Other

- Reserve levels must meet the Criteria and Standards requirement. The District will meet the minimum 3% reserve.

### ***Contacting the District's Financial Management***

This financial report is designed to provide our citizens, taxpayers, students, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional information, please contact the Business Services Office at the South Monterey County Joint Union High School District, 800 Broadway, King City, California 93930, (831)385-0606.

**GREENFIELD High School**  
225 S. EL Camino Real  
Greenfield, CA 93927  
831-674-2751

**KING CITY High School**  
720 Broadway Street  
King City, CA 93930  
831-385-5461

**PORTOLA-BUTLER  
Continuation High School**  
760 Broadway Street  
King City, CA 93930  
831-385-4661

**SOUTH MONTEREY COUNTY  
Charter Independent Study Program**  
215 S. El Camino Real  
Greenfield, CA 93927  
831-674-3275

## Exhibit 1

## Statement of Net Assets

### June 30, 2012

|   |                     | Governmental<br>Activities |
|---|---------------------|----------------------------|
| <b>Assets</b>                                       |                     |                            |
| Cash in county treasury (Note 2)                    |                     | \$ 7,216,787               |
| Cash in bank (Note 2)                               |                     | 431                        |
| Cash in revolving fund (Note 2)                     |                     | 6,000                      |
| Cash with fiscal agent (Note 2)                     |                     | 2,148,289                  |
| Accounts receivable (Note 4)                        |                     | 2,577,920                  |
| Prepaid expenses (Note 1-I.3)                       |                     | 9,084                      |
| Capital assets:                                     |                     |                            |
| Land (Note 6)                                       | \$ 2,269,094        |                            |
| Buildings (Note 6)                                  | 30,795,933          |                            |
| Equipment (Note 6)                                  | 3,773,989           |                            |
| Work in progress (Note 6)                           | 2,003,154           |                            |
| Less accumulated depreciation (Note 6)              | <u>(12,991,454)</u> |                            |
| Total capital assets                                |                     | <u>25,850,716</u>          |
| Total assets  |                     | <u>\$ 37,809,227</u>       |
| <b>Liabilities</b>                                  |                     |                            |
| Accounts payable (Note 1-I.2)                       |                     | \$ 900,520                 |
| Deferred revenue (Note 1-I.5)                       |                     | 51,334                     |
| Long-term liabilities:                              |                     |                            |
| Due within one year:                                |                     |                            |
| General obligation bonds payable (Note 7)           | \$ 1,191,442        |                            |
| State school fund lease revenue bonds (Note 8)      | 520,000             |                            |
| Capital lease obligations (Note 9)                  | 84,979              |                            |
| CalSTRS early retirement (Note 10)                  | <u>112,000</u>      |                            |
| Total due within one year                           |                     | 1,908,421                  |
| Due after one year:                                 |                     |                            |
| General obligation bonds payable (Note 7)           | \$ 10,866,540       |                            |
| State school fund lease revenue bonds (Note 8)      | 13,605,000          |                            |
| Capital lease obligations (Note 9)                  | 470,802             |                            |
| CalSTRS early retirement (Note 10)                  | 56,255              |                            |
| Compensated absences payable (Note 10)              | 173,038             |                            |
| Other postemployment benefits obligations (Note 10) | <u>384,997</u>      |                            |
| Total due after one year                            |                     | <u>25,556,632</u>          |
| Total liabilities                                   |                     | <u>28,416,907</u>          |
| <b>Net Assets</b>                                   |                     |                            |
| Invested in capital assets, net of related debt     |                     | 13,236,953                 |
| Restricted for:                                     |                     |                            |
| Capital projects                                    |                     | 1,903,736                  |
| Debt service  |                     | 2,901,227                  |
| Educational programs                                |                     | 798,902                    |
| Special revenue                                     |                     | 2,687                      |
| Unrestricted  |                     | <u>(9,451,185)</u>         |
| Total net assets                                    |                     | <u>9,392,320</u>           |
| Total liabilities and net assets                    |                     | <u>\$ 37,809,227</u>       |

The notes to the financial statements are an integral part of this statement.

## Statement of Activities Year Ended June 30, 2012

|   | Expenses             | Program Revenues     |                                    | Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Assets |
|---|----------------------|----------------------|------------------------------------|----------------------------------|---|
|   |                      | Charges for Services | Operating Grants and Contributions |                                  |   |
| <b>Governmental activities:</b>                           |                      |                      |                                    |                                  |   |
| Instruction   | \$ 9,747,379         | \$ 19,124            | \$ 1,438,074                       | \$ 42,920                        | \$ (8,247,261)                                  |
| Instruction-related services:                             |                      |                      |                                    |                                  |   |
| Supervision of instruction                                | 444,113              | 1,263                | 237,532                            | —                                | (205,318)                                       |
| Instructional library, media, and technology              | 138,579              | —                    | —                                  | —                                | (138,579)                                       |
| School site administration                                | 1,107,927            | 17                   | 4,129                              | —                                | (1,103,781)                                     |
| Pupil services:   |                      |                      |                                    |                                  |   |
| Home-to-school transportation                             | 609,370              | 1,911                | 402,641                            | —                                | (204,818)                                       |
| Food services   | 583,024              | 62,189               | 374,846                            | —                                | (145,989)                                       |
| All other pupil services                                  | 812,119              | 1,581                | 489,933                            | —                                | (320,605)                                       |
| General administration:                                   |                      |                      |                                    |                                  |   |
| Data processing   | 79,754               | —                    | (6,704)                            | —                                | (86,458)  |
| All other general administration                          | 1,326,227            | —                    | 61,642                             | —                                | (1,264,585)                                     |
| Plant services  | 1,724,346            | —                    | —                                  | —                                | (1,724,346)                                     |
| Ancillary services  | 589,001              | —                    | 115,614                            | —                                | (473,387)                                       |
| Debt service - interest                                   | 1,487,882            | —                    | —                                  | —                                | (1,487,882)                                     |
| Other outgo   | 574,926              | 4,761                | 101,264                            | —                                | (468,901)                                       |
| <b>Total governmental activities</b>                      | <b>\$ 19,224,647</b> | <b>\$ 90,846</b>     | <b>\$ 3,218,971</b>                | <b>\$ 42,920</b>                 | <b>\$ (15,871,910)</b>                          |
| <b>General revenues:</b>                                  |                      |                      |                                    |                                  |   |
| Taxes and subventions:                                    |                      |                      |                                    |                                  |   |
| Property taxes, levied for general purposes               |                      |                      |                                    |                                  | \$ 4,302,576                                    |
| Property taxes, levied for debt service                   |                      |                      |                                    |                                  | 1,718,599                                       |
| Taxes levied for other specific purposes                  |                      |                      |                                    |                                  | 45,409  |
| Federal and state aid not restricted to specific purposes |                      |                      |                                    |                                  | 9,802,950                                       |
| Interest and investment earnings                          |                      |                      |                                    |                                  | 12,948  |
| Miscellaneous   |                      |                      |                                    |                                  | 219,396   |
| <b>Total general revenues</b>                             |                      |                      |                                    |                                  | <b>\$ 16,101,878</b>                            |
| Change in net assets                                      |                      |                      |                                    |                                  | \$ 229,968                                      |
| Net assets—beginning                                      |                      |                      |                                    |                                  | 9,160,928                                       |
| Restatements (Note 12)                                    |                      |                      |                                    |                                  | 1,424   |
| <b>Net assets—ending</b>                                  |                      |                      |                                    |                                  | <b>\$ 9,392,320</b>                             |

The notes to the financial statements are an integral part of this statement.

## Exhibit 3

## Balance Sheet

### Governmental Funds

### June 30, 2012

|  | General Fund        | Special Reserve Fund<br>for Other Than Capital<br>Outlay Projects | County School<br>Facilities Fund | Bond Interest<br>and Redemption<br>Fund | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|---------------------|---|----------------------------------|---|--------------------------------|--------------------------------|
| <b>Assets</b>                              |                     |   |                                  |   |                                |                                |
| Cash in county treasury (Note 2)           | \$ 355,966          | \$ 2,503,365  | \$ 1,861,328                     | \$ 1,646,838                            | \$ 849,290                     | \$ 7,216,787                   |
| Cash in bank (Note 2)                      | —                   | —   | —                                | —                                       | 431                            | 431                            |
| Cash in revolving fund (Note 2)            | 6,000               | —   | —                                | —                                       | —                              | 6,000                          |
| Cash with fiscal agent (Note 2)            | 893,900             | 1,254,389   | —                                | —                                       | —                              | 2,148,289                      |
| Accounts receivable (Note 4)               | 2,413,250           | —   | —                                | —                                       | 164,670                        | 2,577,920                      |
| Due from other funds (Note 5)              | 38,411              | 494,389   | —                                | —                                       | 21,699                         | 554,499                        |
| Prepaid expenses (Note 1-1.3)              | 9,084               | —   | —                                | —                                       | —                              | 9,084                          |
| <b>Total assets</b>                        | <b>\$ 3,716,611</b> | <b>\$ 4,252,143</b>   | <b>\$ 1,861,328</b>              | <b>\$ 1,646,838</b>                     | <b>\$ 1,036,090</b>            | <b>\$ 12,513,010</b>           |
| <b>Liabilities and fund balances</b>       |                     |   |                                  |   |                                |                                |
| <b>Liabilities:</b>                        |                     |   |                                  |   |                                |                                |
| Accounts payable (Note 1-1.2)              | \$ 442,323          | \$ —  | \$ 452,477                       | \$ —                                    | \$ 5,720                       | \$ 900,520                     |
| Due to other funds (Note 5)                | 21,700              | —   | —                                | —                                       | 532,799                        | 554,499                        |
| Deferred revenue (Note 1-1.5)              | 51,334              | —   | —                                | —                                       | —                              | 51,334                         |
| <b>Total liabilities</b>                   | <b>515,357</b>      | <b>—</b>  | <b>452,477</b>                   | <b>—</b>                                | <b>538,519</b>                 | <b>1,506,353</b>               |
| <b>Fund balances:</b>                      |                     |   |                                  |   |                                |                                |
| <b>Nonspendable:</b>                       |                     |   |                                  |   |                                |                                |
| Revolving cash account                     | 6,000               | —   | —                                | —                                       | —                              | 6,000                          |
| Prepaid expenses                           | 9,084               | —   | —                                | —                                       | —                              | 9,084                          |
| <b>Restricted for:</b>                     |                     |   |                                  |   |                                |                                |
| Education programs                         | 798,902             | —   | —                                | —                                       | —                              | 798,902                        |
| Debt service reserve                       | —                   | 1,254,389   | —                                | —                                       | —                              | 1,254,389                      |
| Debt service                               | —                   | —   | —                                | 1,646,838                               | —                              | 1,646,838                      |
| Capital projects                           | —                   | —   | 1,408,851                        | —                                       | 494,884                        | 1,903,735                      |
| <b>Assigned to:</b>                        |                     |   |                                  |   |                                |                                |
| Deferred maintenance                       | —                   | —   | —                                | —                                       | 2,687                          | 2,687                          |
| <b>Unassigned:</b>                         |                     |   |                                  |   |                                |                                |
| Unassigned/unappropriated                  | 1,999,268           | 2,997,754   | —                                | —                                       | —                              | 4,997,022                      |
| Reserved for economic<br>uncertainties     | 388,000             | —   | —                                | —                                       | —                              | 388,000                        |
| <b>Total fund balances</b>                 | <b>3,201,254</b>    | <b>4,252,143</b>  | <b>1,408,851</b>                 | <b>1,646,838</b>                        | <b>497,571</b>                 | <b>11,006,657</b>              |
| <b>Total liabilities and fund balances</b> | <b>\$ 3,716,611</b> | <b>\$ 4,252,143</b>   | <b>\$ 1,861,328</b>              | <b>\$ 1,646,838</b>                     | <b>\$ 1,036,090</b>            | <b>\$ 12,513,010</b>           |

The notes to the financial statements are an integral part of this statement.

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets June 30, 2012

---

|  |               |
|--|---------------|
| Total fund balances – governmental funds | \$ 11,006,657 |
|--|---------------|

|   |            |
|---|------------|
| Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets of \$38,842,170 less accumulated depreciation of \$12,991,454. | 25,850,716 |
|---|------------|

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

|   |               |              |
|---|---------------|--------------|
| General obligation bonds payable          | \$ 12,057,982 |              |
| State school fund lease revenue bonds     | 14,125,000    |              |
| Compensated absences payable              | 173,038       |              |
| Capital lease obligations                 | 555,781       |              |
| CalSTRS early retirement                  | 168,255       |              |
| Other postemployment benefits obligations | 384,997       |              |
| Total long-term liabilities               |               | (27,465,053) |

|  |              |
|--|--------------|
| Total net assets – governmental activities | \$ 9,392,320 |
|--|--------------|

The notes to the financial statements are an integral part of this statement.



## Exhibit 5

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
Year Ended June 30, 2012**

|   | General Fund      | Special Reserve Fund for Other Than Capital Outlay Projects | County School Facilities Fund | Bond Interest and Redemption Fund | Other Governmental Funds | Total Governmental Funds |
|---|-------------------|---|-------------------------------|-----------------------------------|--------------------------|--------------------------|
| <b>Revenues:</b>  |                   |   |                               |                                   |                          |                          |
| Revenue limit sources   | \$ 11,379,017     | \$ —  | \$ —                          | \$ —                              | \$ 567,838               | \$ 11,946,855            |
| Federal revenue   | 1,293,512         | —   | —                             | —                                 | 345,664                  | 1,639,176                |
| Other state revenue   | 2,801,934         | —   | 15,680                        | 9,610                             | 104,240                  | 2,931,464                |
| Other local revenue   | 1,037,395         | 2,332   | 27,240                        | 1,712,615                         | 116,743                  | 2,896,325                |
| <b>Total revenues</b>   | <b>16,511,858</b> | <b>2,332</b>  | <b>42,920</b>                 | <b>1,722,225</b>                  | <b>1,134,485</b>         | <b>19,413,820</b>        |
| <b>Expenditures:</b>  |                   |   |                               |                                   |                          |                          |
| Instruction   | 9,549,099         | —   | —                             | —                                 | 256,598                  | 9,805,697                |
| Instruction-related services  | 1,564,133         | —   | —                             | —                                 | 126,486                  | 1,690,619                |
| Pupil services  | 1,421,489         | —   | —                             | —                                 | 583,023                  | 2,004,512                |
| General administration  | 1,395,031         | —   | —                             | —                                 | 10,950                   | 1,405,981                |
| Plant services  | 1,581,183         | —   | —                             | —                                 | 14,724                   | 1,595,907                |
| Ancillary services  | 589,001           | —   | —                             | —                                 | —                        | 589,001                  |
| Facilities acquisition and construction   | —                 | —   | 2,002,591                     | —                                 | 564                      | 2,003,155                |
| Other outgo   | 345,319           | —   | —                             | 229,607                           | —                        | 574,926                  |
| Debt service - principal  | 270,000           | —   | —                             | 920,000                           | 81,276                   | 1,271,276                |
| Debt service - interest   | 724,685           | —   | —                             | 735,800                           | 27,397                   | 1,487,882                |
| <b>Total expenditures</b>   | <b>17,439,940</b> | <b>—</b>  | <b>2,002,591</b>              | <b>1,885,407</b>                  | <b>1,101,018</b>         | <b>22,428,956</b>        |
| Excess (deficiency) of revenues over (under) expenditures   | (928,082)         | 2,332   | (1,959,671)                   | (163,182)                         | 33,467                   | (3,015,136)              |
| <b>Other financing sources (uses):</b>  |                   |   |                               |                                   |                          |                          |
| Operating transfers in (Note 5)   | 4,001,033         | 2,495,422   | —                             | —                                 | 145,989                  | 6,642,444                |
| All other financing sources (Note 7)  | —                 | —   | —                             | 12,057,982                        | —                        | 12,057,982               |
| All other financing uses (Note 7)   | —                 | —   | —                             | (11,700,000)                      | —                        | (11,700,000)             |
| Operating transfers out (Note 5)  | (2,147,022)       | (4,001,033)   | —                             | —                                 | (494,389)                | (6,642,444)              |
| <b>Total other financing sources (uses)</b>   | <b>1,854,011</b>  | <b>(1,505,611)</b>  | <b>—</b>                      | <b>357,982</b>                    | <b>(348,400)</b>         | <b>357,982</b>           |
| Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses) | 925,929           | (1,503,279)   | (1,959,671)                   | 194,800                           | (314,933)                | (2,657,154)              |
| Fund balances—beginning   | 2,275,325         | 5,755,422   | 3,368,522                     | 1,450,614                         | 812,504                  | 13,662,387               |
| Restatements (Note 12)  | —                 | —   | —                             | 1,424                             | —                        | 1,424                    |
| Fund balances restated—beginning  | 2,275,325         | 5,755,422   | 3,368,522                     | 1,452,038                         | 812,504                  | 13,663,811               |
| Fund balances—ending  | \$ 3,201,254      | \$ 4,252,143  | \$ 1,408,851                  | \$ 1,646,838                      | \$ 497,571               | \$ 11,006,657            |

The notes to the financial statements are an integral part of this statement.

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Statement of Activities Year Ended June 30, 2012

|  |                   |
|--|-------------------|
| Total net change in fund balances – governmental funds   | \$ (2,657,154)    |
| <p>Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:</p> |                   |
| Expenditures for capital outlay  | \$ 2,041,616      |
| Depreciation expense   | <u>(82,047)</u>   |
| Net capital outlay   | 1,959,569         |
| <p>Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions to liabilities. Expenditures for repayment of the principal portion of long-term debt were:</p>  |                   |
|  | 1,271,276         |
| <p>General obligations bonds: In governmental funds, bond interest and issuance costs are not recognized because they do not required the use of current financial resources. Costs associated with the refunding of general obligation bonds were:</p>  |                   |
|  | (357,982)         |
| <p>Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:</p>  |                   |
|  | 46,221            |
| <p>Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:</p>  |                   |
|  | (131,076)         |
| <p>CalSTRS early retirement benefits: In the governmental funds, early retirement benefits are measured by the amounts paid during the period. In the statement of activities, early retirement benefits are measured by the amounts earned. This year, the CalSTRS early retirement benefits paid were:</p>   |                   |
|  | 102,292           |
| <p>Donated and contributed capital assets: In governmental funds, donations and contributions to capital assets are not recognized because they do not provide a current financial resource. Revenues from donations that are reported at market value on the date of donation were:</p>   |                   |
|  | 40,794            |
| <p>Other liabilities: In governmental funds, early retirement costs are not recognized because they do not require the use of current financial resources. Expenditures for early retirement liabilities were:</p>   |                   |
|  | <u>(43,973)</u>   |
| Total change in net assets – governmental activities   | <u>\$ 229,968</u> |

The notes to the financial statements are an integral part of this statement.

---

## Notes to the Financial Statements Year Ended June 30, 2012

---

### NOTE 1— SIGNIFICANT ACCOUNTING POLICIES

#### A. Accounting Policies

The South Monterey County Joint Union High School District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the district conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

#### B. Reporting Entity

The district was organized under the laws of the State of California. The District operates under a locally-elected five-member advisory board and a State-appointed administrator and provides educational services to grades 9-12 as mandated by the State and/or Federal agencies. The district operates two high schools, one continuation school, and an independent study charter school.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the district consists of all funds, departments, boards, and agencies that are not legally separate from the District. This includes general operations and student related activities of the District.

#### C. Implementation of Accounting Pronouncements

No new accounting pronouncements were implemented during the current audit period.

#### D. Basis of Presentation

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the district and its component units. Internal service fund activity is eliminated to avoid doubling revenues and expenses.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. The district reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities. Indirect expenses for centralized services and administrative overhead are allocated among the programs, functions and segments using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not.

Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each governmental function is self financing or draws from the general revenues of the district.

**Eliminations and Reclassifications:**

In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**Fund Financial Statements:**

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting.

**E. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the account and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues—Exchange and Non-Exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the district, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the district receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the district must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the district on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred Revenue:

Deferred revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as deferred revenue.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the district’s policy to use restricted resources first, then unrestricted resources as they are needed.

F. Fund Accounting

The accounts of the district are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The district’s accounts are organized into major and nonmajor funds.

## Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the district's major and non-major governmental funds:

### Major Governmental Funds:

The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of a district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

The Special Reserve Fund for Other than Capital Outlay Projects is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay (Education Code section 42840). Amounts from this special revenue fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code section 42842). For fiscal year 2011-12, the district used this fund to primarily account for proceeds from the state school fund lease revenue bonds.

The County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code section 17070 et seq.).

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (Education Code sections 15125-15262).

### Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The district maintains three non-major special revenue funds.

- The Charter School Fund is used to account for the activities of operating the charter school for the district.
- The Cafeteria Fund is used to account for revenues received and expenditures made to operate the district's food service program.
- The Deferred Maintenance Fund is used for the purpose of major repair or replacement of district property.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The district maintains one nonmajor capital projects fund.

- The Capital Facilities Fund is used to account for resources received from fees levied on developers or other agencies as a condition of approving a development (Education Code sections 17620-17626). Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or items specified in agreements with the developer (Government Code section 66006).

#### G. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the district's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption.

These budgets are revised by the district's State Administrator during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the general fund in the financial statements.

#### H. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated on June 30.

#### I. Assets, Liabilities and Equity

##### 1. Deposits and investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation.

In accordance with Education Code section 41001, the district maintains substantially all of its cash in the Monterey County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

##### 2. Receivables and Payables

Receivables and payables are reported in the fund financial statements and in the government-wide financial statements. Governmental fund payables and accrued liabilities, once incurred, are paid in a timely manner from current financial resources, and reported as obligations of those funds.

Transactions among funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables or due from and due to other funds. Amounts reported as receivable or payable to fiduciary funds are included in the Statement of Net Assets as receivable or payable to external parties.

3. Prepaid Expenditures

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The district has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The district has chosen to report the expenditures during the period benefited.

4. Capital Assets<sup>1</sup>

Capital assets are those purchased or acquired with a useful life of more than one year and are reported at historical cost equal to or greater than \$5,000. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized, but are expensed as incurred. Items purchased with a value of less than \$5,000 but more than \$500 shall be inventoried but not capitalized.

5. Deferred Revenue

Deferred revenue arises when potential revenues are due to the district but do not meet the recognition criteria in the current period, or when resources are received by the district prior to the incurrence of a qualifying expenditure.

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

6. Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of the net assets as long-term obligations.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

---

<sup>1</sup> The district did not provide a depreciation schedule for the different categories of capital assets (see Finding 12-02—Capital assets not auditable).



## 7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using straight-line method. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are reported as prepaid expenditures and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financing sources/uses.

## 8. Fund Balances and Designations

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the district is bound to honor constraints on the specific purpose for which amounts can be spent.

*Nonspendable* fund balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or fund that legally or contractually must be maintained intact.

*Restricted* fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

*Committed* fund balance consists of funds that are set aside for specific purpose pursuant to constraints imposed by formal actions taken, such as a majority vote or resolution by the Governing Board, the district's highest level of decision-making authority. Formal actions must be taken prior to the end of the year. The same formal action must be taken to remove or change the limitations placed on the funds.

*Assigned* fund balance consists of funds that are set aside with the intent to be used for a specific purpose by the Governing Board or official that has been given the authority to assign funds. The State Administrator has this authority. The State Administrator also has the authority to remove or change the assignment of the funds. Assigned funds cannot cause a deficit in unassigned fund balance.

*Unassigned* fund balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

### *Fund Balance Policy*

The district establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements for the district's governmental funds. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the district against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the district considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the district considers amounts to have been

spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the district's board or designee has provided otherwise in its commitments or assignment actions.

#### *Minimum Fund Balance Policy*

While GASB 54 does not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB 54 does require the disclosure of a minimum fund balance policy and stabilization arrangement, if they have been adopted by the Governing Board.

The district has adopted a policy which requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than 3% of General Fund expenditures and other financing uses. The district has a balance Reserved for Economic Uncertainties of \$388,000 for fiscal year 2011-12.

#### *Estimates*

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

#### 9. Restricted Net Assets

Restrictions of the ending net assets indicate the portions of net assets not appropriable for expenditure or amounts legally segregated for a specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date. The restriction for unspent categorical program revenues represents the portion of net assets restricted to specific educational program expenditures. The restrictions for special revenues and capital projects represent the portion of net assets restricted for special purposes and capital outlay, respectively. The restriction for debt service represents the portion of net assets available for the retirement of long-term liabilities.

#### 10. Revenue Limit/Property Taxes

The district's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

Monterey County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when received, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Revenue and Taxation Code section 4705. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll—approximately October 1 of each year.

The Monterey County Treasurer-Tax Collector reports the amount of the district's allocated property tax revenue to the California Department of Education (CDE). Property taxes are recorded as local revenue limit sources by the district.

The CDE reduces the district's entitlement by the district's local property tax revenue. The balance is paid from the state general fund, and is known as the state apportionment.

The district's base revenue limit is the amount of general purpose tax revenue, per average daily attendance (ADA), that the district is entitled to by law. This amount is multiplied by the second period ADA to derive the district's total entitlement. In the case of a school district experiencing declining enrollment, the previous year's ADA is used.

**NOTE 2— CASH AND INVESTMENTS**

Cash on Hand, in Banks, and in Revolving Fund

Cash at June 30, 2012 consisted of the following:

|  | Governmental<br>Activities |
|--|----------------------------|
| Deposits:  |                            |
| Cash in banks  | \$ 431                     |
| Cash in revolving fund   | 6,000                      |
| Pooled funds:  |                            |
| Cash in county treasury  | 7,054,838                  |
| Cash in county treasury (associated student body) <sup>1</sup> | 161,949                    |
| Cash with fiscal agent   | 2,148,289                  |

<sup>1</sup> See Finding 12-03—Associated student body fund not auditable.

Deposits

The Federal Depository Insurance Corporation (FDIC) insures cash balances held in banks and revolving funds, up to \$250,000. At June 30, 2012, the carrying account of the revolving fund and cash in banks was \$6,431. The California Government Code requires California financial institutions to secure the district's cash deposits by pledging securities as collateral. Funds held in excess of the amount insured by the FDIC were covered by collateral held in the pledging financial institution's trust departments in the financial institution's name.

Pooled Funds

In accordance with Education Code section 41001, the district maintains substantially all of its cash in the county treasury. The county pools these funds with those of school districts and other agencies in the county and invests the cash. The district's pooled funds of \$7,216,787 are carried at cost, which approximates fair value. Interest earned is deposited quarterly into participating funds, and any investment losses are proportionately shared by all funds in the pool.

The county is restricted by Government Code section 53635, pursuant to section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Because the county office's deposits are maintained in a recognized pooled investment fund under the care of a third party and the county office's share of the pool does not consist of specific, identifiable investment securities owned by the county office, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

Monterey County issues a separate comprehensive annual financial report that includes a financial report and required supplemental information. Copies of the Monterey County financial report may be obtained from the Monterey County Treasurer-Tax Collector, 168 West Alisal Street, First Floor, Salinas, CA 93901.

#### Cash with Fiscal Agent

The amount of \$2,148,289 represents cash held by U.S. Bank as trustee for the repayment of State Fund Apportionment Lease Revenue Bonds. This amount is fully collateralized.

#### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to change in market interest rates is. The district manages its exposure to interest rate risk by investing in the county pool and having the pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

#### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The district's investment in the county pool is not required to be rated, nor has it been rated as of June 30, 2012.

#### Custodial Credit Risk

This is the risk that in the event of a bank failure, the district's deposits may not be returned to it. The district does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2012, none of the district's bank balance was exposed to custodial credit risk.

**NOTE 3— EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

As of June 30, 2012, expenditures exceeded appropriations in an individual fund as follows:

| <u>Appropriations Category</u> | <u>Excess<br/>Expenditures</u> |
|--------------------------------|--------------------------------|
| General Fund:                  |                                |
| Capital outlay                 | \$ 38,462                      |

The explanation for excess expenditures is due to a coding error that was paid out of an incorrect fund.

**NOTE 4— ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2012, consists of the following:

| <u>Description</u>        | <u>General Fund</u> | <u>Non-Major<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---------------------------|---------------------|---|---|
| Federal government:       |                     |   |   |
| Categorical aid program   | \$ 68,962           | \$ 39,835                                   | \$ 108,797                              |
| State government:         |                     |   |   |
| Categorical aid program   | 136,671             | —   | 136,671                                 |
| Lottery                   | 127,981             | 6,887                                       | 134,868                                 |
| Other State               | 1,994,917           | 117,948                                     | 2,112,865                               |
| Local sources             | 84,719              | —   | 84,719                                  |
| Total accounts receivable | <u>\$ 2,413,250</u> | <u>\$ 164,670</u>                           | <u>\$ 2,577,920</u>                     |

**NOTE 5— INTERFUND TRANSACTIONS**

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Temporary loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Pursuant to Education Code section 42603 interfund loans are expected to be repaid within the same fiscal year or in the following year if the transfer takes place within the final 120 days of a fiscal year.

**Interfund Receivables/Payables (Due From/Due To)**

As of June 30, 2012, interfund receivables and payables were as follows:

| <u>Fund</u>  | <u>Due From</u>   | <u>Due To</u>     |
|--|-------------------|-------------------|
| General Fund                                       | \$ 38,410         | \$ 21,700         |
| Charter School Fund                                | 21,700            | 494,389           |
| Cafeteria Fund                                     | —                 | 38,410            |
| Special Reserve Fund for Other than Capital Outlay | 494,389           | —                 |
| Total  | <u>\$ 554,499</u> | <u>\$ 554,499</u> |

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for fiscal year 2011-12 were as follows:

| Fund   | Transfers In        | Transfers Out       |
|--|---------------------|---------------------|
| General Fund                                       | \$ 4,001,033        | \$ 2,147,022        |
| Charter School Fund                                | —                   | 494,389             |
| Cafeteria Fund                                     | 145,989             | —                   |
| Special Reserve Fund for Other Than Capital Outlay | 2,495,422           | 4,001,033           |
| Totals   | <u>\$ 6,642,444</u> | <u>\$ 6,642,444</u> |

Interfund transfers consisted of the following items:

- Transfer of \$145,989 from the General Fund to the Cafeteria Fund to cover negative cash.
- Transfer of \$2,001,032 from the General Fund to the Special Reserve Fund for Other Than Capital Outlay to transfer cash with fiscal agent to cash in county treasury.
- Transfer of \$494,389 from the Charter School Fund to the Special Reserve Fund for Other Than Capital Outlay to closeout the charter school accounts.
- Transfer of \$4,001,033 from the Special Reserve Fund for Other Than Capital Outlay to the General Fund to cover General Fund expenditures.

**NOTE 6—** CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the year ended June 30, 2012, is shown below:

|   | Balance<br>July 1, 2011 | Additions           | Deductions            | Balance<br>June 30, 2012 <sup>1</sup> |
|---|-------------------------|---------------------|-----------------------|---------------------------------------|
| Capital assets not being depreciated:       |                         |                     |                       |                                       |
| Land  | \$ 2,269,094            | \$ —                | \$ —                  | \$ 2,269,094                          |
| Work in progress                            | 1,003,985               | 2,003,154           | (1,003,985)           | 2,003,154                             |
| Total capital assets not being depreciated  | <u>3,273,079</u>        | <u>2,003,154</u>    | <u>(1,003,985)</u>    | <u>4,272,248</u>                      |
| Capital assets being depreciated:           |                         |                     |                       |                                       |
| Building and improvements                   | 29,791,948              | 1,003,985           | —                     | 30,795,933                            |
| Equipment                                   | 3,708,551               | 79,256              | (13,818)              | 3,773,989                             |
| Total capital assets being depreciated      | <u>33,500,499</u>       | <u>1,083,241</u>    | <u>(13,818)</u>       | <u>34,569,922</u>                     |
| Less accumulated depreciation:              |                         |                     |                       |                                       |
| Building and improvements                   | 9,486,014               | —                   | —                     | 9,486,014                             |
| Equipment                                   | 3,437,211               | 82,047              | (13,818)              | 3,505,440                             |
| Total accumulated depreciation              | <u>12,923,225</u>       | <u>82,047</u>       | <u>(13,818)</u>       | <u>12,991,454</u>                     |
| Total capital assets being depreciated, net | <u>20,577,274</u>       | <u>1,001,194</u>    | <u>—</u>              | <u>21,578,468</u>                     |
| Governmental activities capital assets, net | <u>\$ 23,850,353</u>    | <u>\$ 3,004,348</u> | <u>\$ (1,003,985)</u> | <u>\$ 25,850,716</u>                  |

<sup>1</sup> See Finding 12-02—Capital assets not auditable.

**NOTE 7— GENERAL OBLIGATION BONDS**

On March 24, 1998, the 1998 General Obligation Bonds in the aggregate amount of \$19,160,000 were issued to defease the District's 1994 series A and B bonds. The refunding bonds mature through August 15, 2020, and have interest rates from 3.6% to 5%. Principal payments are due annually on August 1 and interest payments are due semi-annually on February 1 and August 1.

On March 20, 2012, the 2012 General Obligation Refunding Bonds in the aggregate amount of \$11,820,000 were issued to currently refund all of the District's outstanding 1998 General Obligation Refunding bonds. The refunding bonds mature through August 15, 2020, and have interest rates from 2.0% to 5%. Principal payments are due annually on August 1 and interest payments are due semi-annually on February 1 and August 1.

The outstanding general obligation bonded debt of the district as of June 30, 2012, is as follows:

| General Obligation Bond                 | Interest Rate | Issue Date | Maturity Date | Amount of Original Issue | Outstanding July 1, 2011 | Issued Current Year  | Redeemed & Defeased During Year | Bonds Outstanding June 30, 2012 |
|---|---------------|------------|---------------|--------------------------|--------------------------|----------------------|---------------------------------|---------------------------------|
| Refunding 1998, Series A and B          | 3.6%-5.05%    | 1998       | 2020          | \$ 19,160,000            | \$ 12,620,000            | \$ —                 | \$ 920,000                      | \$ —                            |
| Series A and B payoff                   |               |            |               | —                        | —                        | —                    | 11,700,000                      | —                               |
| 2012 General Obligation Refunding Bonds | 2.0%-5.0%     | 2012       | 2020          | 11,820,000               | —                        | 11,820,000           | —                               | 11,820,000                      |
| Bond Premium                            |               |            |               | 237,982                  | —                        | 237,982              | —                               | 237,982                         |
| Totals                                  |               |            |               |                          | <u>\$ 12,620,000</u>     | <u>\$ 12,057,982</u> | <u>\$ 12,620,000</u>            | <u>\$ 12,057,982</u>            |

The annual requirements to amortize the general obligation bonds are as follows:

| Year Ended June 30 | 2012 General Obligation Refunding Bonds |                     |                      |
|--------------------|---|---------------------|----------------------|
|                    | Principal                               | Interest            | Totals               |
| 2013               | \$ 1,165,000                            | \$ 125,016          | \$ 1,290,016         |
| 2014               | 1,160,000                               | 358,106             | 1,518,106            |
| 2015               | 1,240,000                               | 323,306             | 1,563,306            |
| 2016               | 1,315,000                               | 286,106             | 1,601,106            |
| 2017               | 1,395,000                               | 246,656             | 1,641,656            |
| 2018-2020          | 5,545,000                               | 508,127             | 6,053,127            |
| Totals             | <u>\$ 11,820,000</u>                    | <u>\$ 1,847,317</u> | <u>\$ 13,667,317</u> |

**NOTE 8— STATE SCHOOL FUND APPORTIONMENT LEASE REVENUE BONDS**

On July 22, 2009, Senate Bill 130, Chapter 20, Statutes of 2009, was enacted. This legislation provided an emergency apportionment loan to the district of \$5 million. In addition the bill authorized the district to augment the emergency loan with an additional \$8 million of lease financing in order to increase the emergency loan to a total of \$13 million. This loan provides a floating line of credit. As of June 30, 2012, the district received the balance of the apportionment loan amount. The legislation requires the district to repay the loan, including interest calculated at a rate equal to the rate earned by the State's Pooled Money Investment account on the effective date of Senate Bill 130. The bill provides that the loan be repaid over a 20-year period.

On April 7, 2010, the California Infrastructure and Economic Development Bank (I-Bank) issued \$14,395,000 in lease revenue bonds bearing interest at 2.0% to 5.6% with maturities from August 15, 2011 through August 15, 2029. The bonds were issued to fund the emergency apportionment given to the district. The district entered into a lease-back agreement whereby the scheduled lease payments will provide the source for the required principal and interest payments on the bonds. The lease payments will be made by an intercept of apportionments due to the district by the State Controller's Office. The intercepts will be made July through October beginning July 2010 and held by the Trustee until the principal and interest bond payments are due as per the debt service schedule.

The outstanding Lease Revenue bonded debt of the district as of June 30, 2012 is as follows:

| State School Fund Apportionment Lease Revenue Bonds | Interest Rate | Issue Date | Maturity Date | Amount of Original Issue | Outstanding July 1, 2011 | Issued Current Year | Redeemed During Year | Bonds Outstanding June 30, 2012 |
|---|---------------|------------|---------------|--------------------------|--------------------------|---------------------|----------------------|---------------------------------|
| I-Bank  | 2.0%-5.6%     | 2010       | 2029          | \$ 14,395,000            | \$ 14,395,000            | \$ —                | \$ 270,000           | \$ 14,125,000                   |
| Totals  |               |            |               | \$ 14,395,000            | \$ 14,395,000            | \$ —                | \$ 270,000           | \$ 14,125,000                   |

The annual requirements to amortize the emergency apportionment lease revenue bonds are as follows:

| Year Ended June 30 | I-Bank        |              |               |
|--------------------|---------------|--------------|---------------|
|                    | Principal     | Interest     | Totals        |
| 2013               | \$ 520,000    | \$ 717,344   | \$ 1,237,344  |
| 2014               | 535,000       | 698,843      | 1,233,843     |
| 2015               | 555,000       | 677,044      | 1,232,044     |
| 2016               | 580,000       | 654,344      | 1,234,344     |
| 2017               | 605,000       | 629,131      | 1,234,131     |
| 2018-2022          | 3,490,000     | 2,422,322    | 5,912,322     |
| 2023-2027          | 4,490,000     | 1,731,631    | 6,221,631     |
| 2028-2029          | 3,350,000     | 392,438      | 3,742,438     |
| Totals             | \$ 14,125,000 | \$ 7,923,097 | \$ 22,048,097 |

**NOTE 9— CAPITAL LEASE OBLIGATIONS**

The district has entered into agreements to lease various facilities and equipment that provide for the title to pass upon expiration of the lease period.

The following is a summary of the capital lease obligations:

| Year Ended June 30 | Principal  | Interest  | Totals     |
|--------------------|------------|-----------|------------|
| 2013               | \$ 84,979  | \$ 23,694 | \$ 108,673 |
| 2014               | 84,539     | 20,134    | 104,673    |
| 2015               | 88,256     | 16,417    | 104,673    |
| 2016               | 92,339     | 12,334    | 104,673    |
| 2017               | 65,532     | 8,481     | 74,013     |
| 2018-2019          | 140,136    | 17,191    | 157,327    |
| Totals             | \$ 555,781 | \$ 98,251 | \$ 654,032 |



**NOTE 10— LONG-TERM DEBT—SCHEDULE OF CHANGES**

A schedule of changes in long-term debt for the year ended June 30, 2012, is shown below.

| Governmental Activities                                | Balance,<br>July 1, 2011 | Adjustments      | Additions           | Deductions            | Balance,<br>June 30, 2012 | Due Within<br>One Year |
|--|--------------------------|------------------|---------------------|-----------------------|---------------------------|------------------------|
| Bonds and notes payable:                               |                          |                  |                     |                       |                           |                        |
| General obligation bonds                               | \$ 12,620,000            | \$ —             | \$11,820,000        | \$(12,620,000)        | \$ 11,820,000             | \$ 1,165,000           |
| Bond premium   | —                        | —                | 237,982             | —                     | 237,982                   | 26,442                 |
| State school fund apportionment<br>lease revenue bonds | 14,395,000               | —                | —                   | (270,000)             | 14,125,000                | 520,000                |
| Total bonds and notes payable                          | 27,015,000               | —                | 12,057,982          | (12,890,000)          | 26,182,982                | 1,711,442              |
| Other liabilities:                                     |                          |                  |                     |                       |                           |                        |
| Compensated absences                                   | 219,259                  | —                | —                   | (46,221)              | 173,038                   | —                      |
| Capital lease obligations                              | 637,057                  | —                | —                   | (81,276)              | 555,781                   | 84,979                 |
| CalSTRS early retirement                               | 226,574                  | 43,973           | —                   | (102,292)             | 168,255                   | 112,000                |
| Other postemployment benefits                          | 253,921                  | —                | 131,076             | —                     | 384,997                   | —                      |
| Total other liabilities                                | 1,336,811                | 43,973           | 131,076             | (229,789)             | 1,282,071                 | 196,979                |
| Governmental activities long-term liabilities          | <u>\$ 28,351,811</u>     | <u>\$ 43,973</u> | <u>\$12,189,058</u> | <u>\$(13,119,789)</u> | <u>\$ 27,465,053</u>      | <u>\$ 1,908,421</u>    |

Payments on the General Obligation Bonds are made using local revenues and recorded in the Bond Interest and Redemption Fund. Payments on the State School Fund Apportionment Lease Revenue Bonds are made with the lease-back rental payments taken through the general fund intercept of principal apportionment funding due to the district from the State of California. Payments on the capitalized lease obligations are made from various district funds. Payments on the compensated absences, CalSTRS early retirement, and other postemployment benefits obligation will be paid by the fund for which the employee worked.

**Early Retirement**

The district has obligations to CalSTRS totaling \$168,255 on behalf of employees. The certificated employees have retired under Golden Handshake agreements in prior years. The district has elected to pay the obligations over a period of years, with three years remaining.

| Year Ending June 30 | Obligation        |
|---------------------|-------------------|
| 2013                | \$ 112,000        |
| 2014                | 28,127            |
| 2015                | 28,128            |
| Total               | <u>\$ 168,255</u> |

**NOTE 11— GENERAL LONG-TERM DEBT – DEBT SERVICE REQUIREMENTS**

The annual requirements to amortize the long-term debt are as follows:

| Year Ended June 30       | Principal            | Interest            | Totals               |
|--------------------------|----------------------|---------------------|----------------------|
| General Obligation Bonds |                      |                     |                      |
| 2013                     | \$ 1,165,000         | \$ 125,016          | \$ 1,290,016         |
| 2014                     | 1,160,000            | 358,106             | 1,518,106            |
| 2015                     | 1,240,000            | 323,306             | 1,563,306            |
| 2016                     | 1,315,000            | 286,106             | 1,601,106            |
| 2017                     | 1,395,000            | 246,656             | 1,641,656            |
| 2018-2020                | 5,545,000            | 508,127             | 6,053,127            |
| Totals                   | <u>\$ 11,820,000</u> | <u>\$ 1,847,317</u> | <u>\$ 13,667,317</u> |

| Year Ended June 30                      | Principal            | Interest            | Totals               |
|---|----------------------|---------------------|----------------------|
| <b>State School Fund Apportionment</b>  |                      |                     |                      |
| <b>Lease Revenue Bonds</b>              |                      |                     |                      |
| 2013                                    | \$ 520,000           | \$ 717,344          | \$ 1,237,344         |
| 2014                                    | 535,000              | 698,843             | 1,233,843            |
| 2015                                    | 555,000              | 677,044             | 1,232,044            |
| 2016                                    | 580,000              | 654,344             | 1,234,344            |
| 2017                                    | 605,000              | 629,131             | 1,234,131            |
| 2018-2022                               | 3,490,000            | 2,422,322           | 5,912,322            |
| 2023-2027                               | 4,490,000            | 1,731,631           | 6,221,631            |
| 2028-2029                               | 3,350,000            | 392,438             | 3,742,438            |
| <b>Totals</b>                           | <b>\$ 14,125,000</b> | <b>\$ 7,923,097</b> | <b>\$ 22,048,097</b> |
| <b>Totals of General Long-Term Debt</b> |                      |                     |                      |
| 2013                                    | \$ 1,685,000         | \$ 842,360          | \$ 2,527,360         |
| 2014                                    | 1,695,000            | 1,056,949           | 2,751,949            |
| 2015                                    | 1,795,000            | 1,000,350           | 2,795,350            |
| 2016                                    | 1,895,000            | 940,450             | 2,835,450            |
| 2017                                    | 2,000,000            | 875,787             | 2,875,787            |
| 2018-2022                               | 9,035,000            | 2,930,449           | 11,965,449           |
| 2023-2027                               | 4,490,000            | 1,731,631           | 6,221,631            |
| 2028-2029                               | 3,350,000            | 392,438             | 3,742,438            |
| <b>Totals</b>                           | <b>\$ 25,945,000</b> | <b>\$ 9,770,414</b> | <b>\$ 35,715,414</b> |

**NOTE 12— RESTATEMENTS OF FUND BALANCE**

|                                       | Bond Interest<br>and<br>Redemption<br>Fund |
|---------------------------------------|--|
| To balance cash to County Treasury    | \$ 1,424                                   |
| Total restatements—governmental funds | \$ 1,424                                   |

**NOTE 13— RISK MANAGEMENT**

The district participates in three public risk pools for health, liability, and workers' compensation insurance. They are organized on a county basis, but not all risk pools in the county are members. The risk pools arrange for and provide the respective types of insurance. Each member agency pays a premium commensurate with the level of coverage requested and experience modifier.

In the liability risk pool, each member is responsible for 30% of their claims up to a maximum of 30% or \$50,000. The other members share the other 70%. The risk pool through the Schools Excess Liability Fund (SELF) and Regional Liability Excess Fund (ReLiEF) pays any costs of claims over \$50,000. The member's share of claim costs is added to their premiums.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the district are included in the statements. Audited financial statements are generally available from the respective entities.

The district has appointed one member and one alternate member to the governing board of each of the public entity risk pools noted below.

*Employee Medical Benefits*

The district has contracted with the Monterey County Schools' Insurance Group (MCSIG) to provide employee health benefits. MCSIG is a shared risk pool comprised of local education agencies in Monterey County. Rates are set through an annual calculation process. The district pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

During the year ended June 30, 2012, the district made payment of \$1,347,784 to MCSIG for employee health coverage.

*Property and Liability*

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2012, the district contracted with Monterey and San Benito Counties Liability/Property JPA for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

During the year ended June 30, 2012, the district made payment of \$130,509 to Monterey and San Benito Counties P/L JPA (MSBCLP) for property and liability insurance.

*Workers' Compensation*

For fiscal year ending June 30, 2012, the district participated in the Monterey County Schools' Workers' Compensation JPA (MCSWC), an insurance purchasing pool. The intent of MCSWC is to achieve the benefit of a reduced premium for the district by virtue of its grouping and representation with other participants in MCSWC. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in MCSWC. Each participant pays its workers' compensation premium based on its individual rate. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of MCSWC. Participation in MCSWC is limited to districts that can meet MCSWC selection criteria. The firm of Keenan and Associates provides administrative, cost control, and actuarial services to the insurance group.

During the year ended June 30, 2012, the district made payment of \$249,323 to MCSWC for workers' compensation insurance.

**NOTE 14— JOINT POWERS AGREEMENT**

The district participates in the Mission Trails Regional Occupational Program which is operated by a joint powers agency comprised of seven high school districts within Monterey County. Pursuant to the joint powers agreement, each member district provides occupational training classes and is required to maintain separate accounts to record related transactions. Average Daily Attendance, which is the basis for State apportionment, is reported to the State by the district educating the pupils.

Contract revenues are recognized in the general fund as reimbursement for providing instruction to classes in the name of Mission Trails Regional Occupational Program. Expenditures are recorded in the general fund by object category.

**NOTE 15— CHARTER SCHOOLS**

The district is the sponsor of one charter school, South Monterey County Independent Study Charter, which is a dependent charter. Pursuant to Education Code section 47605, the charter school is required to have an annual financial audit performed. The South Monterey County Independent Study Charter School is included in the district's financial statements.

**NOTE 16— COMMITMENTS AND CONTINGENCIES**

Grants

The district received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the district at June 30, 2012.

Litigation

The district is involved in litigation that has arisen in the normal course of business. Based on the legal representation letter provided, the pending litigation is not expected to have a material impact on the audited financial statements at June 30, 2012.

**NOTE 17— EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS) and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

CalPERS

Plan Description:

The district contributes to the School Employer Pool under CalPERS, a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, Lincoln Plaza, 400 Q Street, Sacramento, CA 95811.

Funding Policy:

Active plan members are required to contribute 7% their salary, and the district is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required contribution rate for FY 2011-12 was 9.709% of covered payroll. The contribution requirements of the plan members are established by state statute. The district's contributions to CalPERS for the fiscal years ended June 30, 2012, 2011, and 2010, were \$230,446, \$250,062, and \$370,504, respectively, and equal 100% of the required contribution for those years.

CalSTRS

Plan Description:

The district contributes to CalSTRS, a cost-sharing, multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, CA 95605.

Funding Policy:

Active plan members are required to contribute 8% of their salary and the district is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The required employer contribution rate for FY 2011-12 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The district's contributions to CalSTRS for the fiscal years ended June 30, 2012, 2011, and 2010, were \$596,053, \$624,983, and \$682,408, respectively, and equal 100% of the required contributions for those years.

On-behalf Payments:

The district was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consisted of state general fund contributions to CalSTRS in the amount of approximately \$2 million (4.267% of salaries subject to CalSTRS for fiscal year 2011-12).

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The district has elected to use Social Security. Contributions to Social Security made by the district and the employee vest immediately. The district contributes 6.2% of an employee's gross earnings. The employee is required to contribute 4.2% of his or her gross earnings to Social Security.

**NOTE 18— OTHER POST-EMPLOYMENT BENEFITS**

Plan Description

The Postemployment Benefit Plan is a single-employer defined benefit health care plan administered by the district. The plan provides medical and dental insurance benefits to eligible retirees and their spouses. Membership of the plan consists of 10 retirees and beneficiaries currently receiving benefits, and 113 active plan members.

Funding Policy

The contribution requirements of plan members and the district are established and may be amended by the district and the Teachers Association, the local California Service Employees Association (CSEA), and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements. For fiscal year 2011-12, the district contributed \$108,835 to the plan, all of which was used for current premiums (approximately 100% of total premiums).

Annual OPEB Cost and Net OPEB Obligation

The district's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 43 and 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the district's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the district's net OPEB obligation to the plan:

|  |                   |
|--|-------------------|
| Annual required contribution               | \$ 238,461        |
| Interest on net OPEB obligation            | 12,696            |
| Adjustment to annual required contribution | <u>(11,246)</u>   |
| Annual OPEB cost (expense)                 | 239,911           |
| Contributions made                         | <u>(108,835)</u>  |
| Increase to net OPEB obligation            | 131,076           |
| Net OPEB obligation at July 1, 2011        | <u>253,921</u>    |
| Net OPEB obligation at June 30, 2012       | <u>\$ 384,997</u> |

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 was as follows:

| Year Ended<br>June 30 | Annual<br>OPEB<br>Expense | Percent of Annual<br>OPEB Expense<br>Contributed | Net OPEB<br>Obligation |
|-----------------------|---------------------------|--|------------------------|
| 2010                  | \$ 322,713                | 60.22%   | \$ 128,356             |
| 2011                  | 326,673                   | 61.56%   | 253,921                |
| 2012                  | 239,911                   | 45.36%   | 384,997                |

Funded Status and Funding Progress

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual

results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

#### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 9, 2012, actuarial valuation, the entry age normal method was used. The actuarial assumptions included a 5% investment rate of return (net of administrative expenses), based on the plan being funded in an irrevocable employee benefit trust invested in a combined equity and fixed income portfolio. Healthcare cost trend rates were 4%. The UAAL is being amortized at a level dollar method. The remaining amortization period at January 9, 2012, was 27 years.

#### **NOTE 19—**SUBSEQUENT EVENTS

There are no events to disclose subsequent to the financial statement date of June 30, 2012.

#### **NOTE 20—**GOING CONCERN

During fiscal year 2009-10, Senate Bill 130 was passed which resulted in the district securing an emergency apportionment loan from the State for \$5 million with an option to augment the emergency loan with an additional \$8 million of lease financing in order to increase the total emergency loan to \$13 million. The district augmented the emergency loan in April 2010. The district is experiencing declining enrollment, and has state and federal findings identified in the current audit with questioned costs that total \$139,767, and the prior year audit with \$1.3 million in questioned costs. The district has filed negative interim reports for the first, second, and third quarters of the 2011-12 fiscal year, and the first quarter of 2012-13. A negative interim certification indicates that the district will not meet its financial obligations for the fiscal year, and therefore, raises substantial doubt about the district's ability to continue as a going concern.

District's response to the going concern:

Even though the district has had declining enrollment, the 2012-13 school year has seen an increase in enrollment and it appears this may continue for another year. The district still file negative certifications, however the hope is that this will change once the negotiations with the unions are complete. And even though there are findings with significant related penalties, there are appeals on file and the value of the outcome is unknown.

This page intentionally left blank.



**REQUIRED SUPPLEMENTARY INFORMATION  
SECTION**

This page intentionally left blank.

**Schedule of Revenues, Expenditures, and Changes  
in Fund Balance—Budget and Actual  
General Fund  
Year Ended June 30, 2012**

|  | Original Budget   | Final Budget        | Actual              | Variance          |
|--|-------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>   |                   |                     |                     |                   |
| Revenue limit sources  | \$ 10,646,684     | \$ 11,318,750       | \$ 11,379,017       | \$ (60,267)       |
| Federal revenue  | 1,447,904         | 1,665,611           | 1,293,512           | (372,099)         |
| Other state revenue  | 2,528,296         | 2,932,230           | 2,801,934           | (130,296)         |
| Other local revenue  | 1,029,300         | 1,322,764           | 1,037,395           | (285,369)         |
| <b>Total revenues</b>  | <b>15,652,184</b> | <b>17,239,355</b>   | <b>16,511,858</b>   | <b>(727,497)</b>  |
| <b>Expenditures:</b>   |                   |                     |                     |                   |
| Certificated salaries  | 7,342,703         | 7,792,089           | 7,626,741           | 165,348           |
| Classified salaries  | 2,454,143         | 2,406,697           | 2,352,293           | 54,404            |
| Employee benefits  | 3,325,409         | 3,234,934           | 3,189,974           | 44,960            |
| Books and supplies   | 642,502           | 1,489,583           | 650,137             | 839,446           |
| Services and other operating expenditures  | 2,150,662         | 2,649,757           | 2,242,329           | 407,428           |
| Capital outlay   | —                 | —                   | 38,462              | (38,462)          |
| Other outgo  | 529,463           | 540,044             | 345,319             | 194,725           |
| Debt service – principal   | 277,000           | 270,000             | 270,000             | —                 |
| Debt service – interest  | 927,844           | 724,685             | 724,685             | —                 |
| <b>Total expenditures</b>  | <b>17,649,726</b> | <b>19,107,789</b>   | <b>17,439,940</b>   | <b>1,667,849</b>  |
| Excess (deficiency) of revenues over (under) expenditures  | (1,997,542)       | (1,868,434)         | (928,082)           | 940,352           |
| <b>Other financing sources (uses):</b>   |                   |                     |                     |                   |
| Operating transfers in (Note 5)  | —                 | 4,001,033           | 4,001,033           | —                 |
| Operating transfers out (Note 5)   | (116,719)         | (2,176,634)         | (2,147,022)         | 29,612            |
| All other financing sources  | 2,000,000         | —                   | —                   | —                 |
| <b>Total other financing sources (uses)</b>  | <b>1,883,281</b>  | <b>1,824,399</b>    | <b>1,854,011</b>    | <b>29,612</b>     |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses) | (114,261)         | (44,035)            | 925,929             | 969,964           |
| Fund balances—beginning  | 1,039,406         | 2,275,325           | 2,275,325           | —                 |
| Fund balances—ending   | <u>\$ 925,145</u> | <u>\$ 2,231,290</u> | <u>\$ 3,201,254</u> | <u>\$ 969,964</u> |

The notes to the required supplementary information are an integral part of this statement.

## Schedule of Other Postemployment Benefits (OPEB) Funding Progress Year Ended June 30, 2012

| Year Ended June 30 | Actuarial Valuation Date | [a]<br>Actuarial Value of Assets | [b]<br>Actuarial Accrued Liability (AAL)-<br>Entry Age Normal | Unfunded AAL (UAAL)<br>(Col. [b] - [a]) | Funded Ratio<br>(Col. [a] ÷ [b]) | [c]<br>Covered Payroll | UAAL as a Percentage of Covered Payroll<br>(Col. ([b] - [a]) ÷ [c]) |
|--------------------|--------------------------|----------------------------------|---|---|----------------------------------|------------------------|---|
| 2010               | 10/1/09                  | \$ —                             | \$ 2,700,265  | \$ 2,700,265                            | 0%                               | \$ 10,876,242          | 24.83%  |
| 2011               | 10/1/09                  | —                                | 2,700,265   | \$ 2,700,265                            | 0%                               | 10,265,527             | 26.30%  |
| 2012               | 01/9/12                  | —                                | 1,761,155   | 1,761,155                               | 0%                               | 9,606,525              | 18.33%  |

## **Notes to the Required Supplementary Information Year Ended June 30, 2012**

---

**NOTE 1—** Budgetary Data—Refer to Note 1(G) in the Notes to the Basic Financial Statements.

**NOTE 2—** Excess of Expenditures Over Appropriations—Refer to Note 3 in the Notes to the Basic Financial Statements.

**NOTE 3—** Schedule of Other Postemployment Benefits—Refer to Note 18 in the Notes to the Basic Financial Statements.

This page intentionally left blank.

## **SUPPLEMENTARY INFORMATION SECTION**

This page intentionally left blank.



Exhibit A-1

**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**June 30, 2012**

|  | Charter<br>School Fund | Cafeteria<br>Fund | Deferred<br>Maintenance<br>Fund | Totals            |
|--|------------------------|-------------------|---------------------------------|-------------------|
| <b>Assets</b>                                  |                        |                   |                                 |                   |
| Cash in county treasury                        | \$ 351,719             | \$ —              | \$ 2,687                        | \$ 354,406        |
| Cash in bank                                   | —                      | 431               | —                               | 431               |
| Accounts receivable                            | 121,329                | 43,341            | —                               | 164,670           |
| Due from other funds                           | 21,699                 | —                 | —                               | 21,699            |
| Total assets                                   | <u>\$ 494,747</u>      | <u>\$ 43,772</u>  | <u>\$ 2,687</u>                 | <u>\$ 541,206</u> |
| <b>Liabilities and fund balances</b>           |                        |                   |                                 |                   |
| <b>Liabilities:</b>                            |                        |                   |                                 |                   |
| Accounts payable and other current liabilities | \$ 358                 | \$ 5,362          | \$ —                            | \$ 5,720          |
| Due to other fund                              | 494,389                | 38,410            | —                               | 532,799           |
| Deferred revenue                               | —                      | —                 | —                               | —                 |
| Total liabilities                              | <u>494,747</u>         | <u>43,772</u>     | <u>—</u>                        | <u>538,519</u>    |
| <b>Fund balances:</b>                          |                        |                   |                                 |                   |
| Nonspendable                                   | —                      | —                 | —                               | —                 |
| Restricted                                     | —                      | —                 | —                               | —                 |
| Committed                                      | —                      | —                 | —                               | —                 |
| Assigned                                       | —                      | —                 | 2,687                           | 2687              |
| Unassigned                                     | —                      | —                 | —                               | —                 |
| Total fund balances                            | <u>—</u>               | <u>—</u>          | <u>2,687</u>                    | <u>2,687</u>      |
| Total liabilities and fund balances            | <u>\$ 494,747</u>      | <u>\$ 43,772</u>  | <u>\$ 2,687</u>                 | <u>\$ 541,206</u> |

The notes to the financial statements are an integral part of this statement.

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Non-major Special Revenue Funds  
Year Ended June 30, 2012**

|   | Charter<br>School Fund | Cafeteria<br>Fund | Deferred<br>Maintenance<br>Fund | Totals           |
|---|------------------------|-------------------|---------------------------------|------------------|
| Revenues:   |                        |                   |                                 |                  |
| Revenue limit sources   | \$ 567,838             | \$ —              | \$ —                            | \$ 567,838       |
| Federal revenue   | —                      | 345,664           | —                               | 345,664          |
| Other state revenue   | 74,116                 | 30,124            | —                               | 104,240          |
| Other local revenue   | 721                    | 61,247            | 456                             | 62,424           |
| Total revenues  | <u>642,675</u>         | <u>437,035</u>    | <u>456</u>                      | <u>1,080,166</u> |
| Expenditures:   |                        |                   |                                 |                  |
| Instruction   | 256,598                | —                 | —                               | 256,598          |
| Instruction-related services  | 126,486                | —                 | —                               | 126,486          |
| Pupil services  | —                      | 583,024           | —                               | 583,024          |
| General administration  | —                      | —                 | —                               | —                |
| Plant services  | 191                    | —                 | 2,865                           | 3,056            |
| Ancillary services  | —                      | —                 | —                               | —                |
| Community services  | —                      | —                 | —                               | —                |
| Other outgo   | —                      | —                 | —                               | —                |
| Debt service – principal  | —                      | —                 | 2,000                           | 2,000            |
| Debt service – interest   | —                      | —                 | —                               | —                |
| Total expenditures  | <u>383,275</u>         | <u>583,024</u>    | <u>4,865</u>                    | <u>971,164</u>   |
| Excess (deficiency) of revenues over (under) expenditures   | <u>259,400</u>         | <u>(145,989)</u>  | <u>(4,409)</u>                  | <u>109,002</u>   |
| Other financing sources (uses):   |                        |                   |                                 |                  |
| Operating transfers in  | —                      | 145,989           | —                               | 145,989          |
| Operating transfers out   | (494,389)              | —                 | —                               | (494,389)        |
| Total other financing sources (uses)  | <u>(494,389)</u>       | <u>145,989</u>    | <u>—</u>                        | <u>(348,400)</u> |
| Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses) | <u>(234,989)</u>       | <u>—</u>          | <u>(4,409)</u>                  | <u>(239,398)</u> |
| Fund balances—beginning   | <u>234,989</u>         | <u>—</u>          | <u>7,096</u>                    | <u>242,085</u>   |
| Fund balances—ending  | <u>\$ —</u>            | <u>\$ —</u>       | <u>\$ 2,687</u>                 | <u>\$ 2,687</u>  |

The notes to the financial statements are an integral part of this statement.

## Exhibit B-1

**Combining Balance Sheet  
Non-major Capital Project Funds  
June 30, 2012**

|  | <u>Capital<br/>Facilities Fund</u> |
|--|------------------------------------|
| <b>Assets</b>                                  |                                    |
| Cash in county treasury                        | \$ 494,884                         |
| Cash in bank                                   | —                                  |
| Accounts receivable                            | —                                  |
| Due from other funds                           | —                                  |
| Total assets                                   | <u>\$ 494,884</u>                  |
| <b>Liabilities and fund balances</b>           |                                    |
| Liabilities:                                   |                                    |
| Accounts payable and other current liabilities | \$ —                               |
| Due to other funds                             | —                                  |
| Deferred revenue                               | —                                  |
| Total liabilities                              | <u>—</u>                           |
| Fund balances:                                 |                                    |
| Nonspendable                                   | —                                  |
| Restricted                                     | 494,884                            |
| Committed                                      | —                                  |
| Assigned                                       | —                                  |
| Unassigned                                     | —                                  |
| Total fund balances                            | <u>494,884</u>                     |
| Total liabilities and fund balances            | <u>\$ 494,884</u>                  |

The notes to the financial statements are an integral part of this statement.

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Non-major Capital Project Funds  
Year Ended June 30, 2012**

|  | <u>Capital<br/>Facilities Fund</u> |
|--|------------------------------------|
| Revenues:  |                                    |
| Revenue limit sources  | \$ —                               |
| Federal revenue  | —                                  |
| Other state revenue  | —                                  |
| Other local revenue  | —                                  |
|  | <u>54,319</u>                      |
| Total revenues   | <u>54,319</u>                      |
| Expenditures:  |                                    |
| Instruction  | —                                  |
| Instruction-related services   | —                                  |
| Pupil services   | —                                  |
| General administration   | 10,950                             |
| Plant services   | 11,668                             |
| Facilities acquisition and construction  | 564                                |
| Ancillary services   | —                                  |
| Community services   | —                                  |
| Other outgo  | —                                  |
| Debt service – principal   | 79,276                             |
| Debt service – interest  | 27,397                             |
|  | <u>129,855</u>                     |
| Total expenditures   | <u>129,855</u>                     |
| Excess (deficiency) of revenues over (under) expenditures  | <u>(75,536)</u>                    |
| Other financing sources (uses)   |                                    |
| Operating transfers in   | —                                  |
| Operating transfers out  | —                                  |
|  | <u>—</u>                           |
| Total other financing sources (uses)   | <u>—</u>                           |
| Excess of revenues and other financing sources over<br>(under) expenditures and other financing sources (uses) | <u>(75,536)</u>                    |
| Fund balances—beginning  | <u>570,420</u>                     |
| Fund balances—ending   | <u>\$ 494,884</u>                  |

The notes to the financial statements are an integral part of this statement.

## Organization June 30, 2012

The South Monterey County Joint Union High School District (formerly known as the King City Joint Union High School District) was established in 1911 and consists of an area comprising approximately 2,500 square miles. The district operates two high schools, one continuation high school, and one charter high school for independent study. There were no boundary changes during the year.

### Administration

Daniel Moirao, Ed.D.  
State Administrator  
May 21, 2012 to present

John C. Bernard, Ed.D.  
State Administrator  
July 2009 to June 30, 2012

Linda Grundhoffer  
Interim Chief Business Officer  
September 2012 to present  
Chief Business Officer  
January 2009 to June 2012

Mary Mendenhall  
Chief Business Officer  
May 2012 to September 2012

### Governing Board

| Name                   | Title     | Term Expires |
|------------------------|-----------|--------------|
| Mike Foster            | President | 2015         |
| Debra McAlahney-Dodson | Clerk     | 2013         |
| Raul Rodriguez         | Member    | 2013         |
| Paulette Bumbalough    | Member    | 2013         |
| Bob White              | Member    | 2015         |

## Schedule of Average Daily Attendance Year Ended June 30, 2012

|                                       | Originally Reported<br>Average Daily Attendance <sup>1</sup> |                  | Audit Adjusted<br>Average Daily Attendance <sup>1</sup> |                  |
|---------------------------------------|--|------------------|---|------------------|
|                                       | Second<br>Period<br>Report                                   | Annual<br>Report | Second<br>Period<br>Report                              | Annual<br>Report |
|                                       | Secondary:   |                  |   |                  |
| Grades 9 through 12 (regular classes) | 1,618.90   | 1,609.30         | 1,618.89  | 1,609.29         |
| Continuation education                | 88.81  | 84.82            | 88.81   | 84.82            |
| Home and hospital                     | 3.05   | 2.73             | 3.05  | 2.73             |
| Special education                     | 48.56  | 59.27            | 48.56   | 59.27            |
| Total secondary                       | <u>1,759.32</u>  | <u>1,756.12</u>  | <u>1,759.31</u>   | <u>1,756.11</u>  |
| Charter school <sup>2</sup>           | <u>78.21</u>   | <u>80.95</u>     | <u>78.21</u>  | <u>80.95</u>     |
| ADA totals                            | <u>1,837.53</u>  | <u>1,837.07</u>  | <u>1,837.52</u>   | <u>1,837.06</u>  |

Average daily attendance is a measurement of the number of pupils attending classes of the district. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

<sup>1</sup> Average Daily Attendance is based on the Second Period Report for the period ended March 23, 2012, and the Annual Report for the period ended June 1, 2012, as reported by the district. Refer to Finding 12-20.

<sup>2</sup> Charter School ADA is non-classroom based.

## Schedule of Instructional Time Year Ended June 30, 2012

| Grade Level         | 1982-83<br>Actual<br>Minutes<br>Offered | Reduced<br>1982-83<br>Actual<br>Minutes<br>Offered | 1986-87<br>Minutes<br>Requirement | Reduced<br>1986-87<br>Minutes<br>Requirement | 2011-12<br>Actual<br>Minutes<br>Offered | Number of<br>Days<br>Traditional<br>Calendar | Status   |
|---------------------|---|--|-----------------------------------|--|---|--|----------|
| Grades 9 through 12 | 61,065                                  | 59,369   | 64,800                            | 60,480                                       | 65,590                                  | 182  | Complied |

Districts must maintain their instructional minutes at either the 1986-87 requirement or the 1982-83 actual instructional minutes offered, whichever is greater, as required by Education Code section 46201.

The district has received incentive funding for increasing instructional time as provided by the incentives for longer instructional day program. This schedule presents information on the amount of instructional time offered by the district and whether the district complied with the provisions of Education Code sections 46201 through 46206.

## Schedule of Financial Trends and Analysis <sup>1</sup> Year Ended June 30, 2012

| General Fund                                       | 2013 (Budget) | For the Year Ended June 30, |               |               |
|--|---------------|-----------------------------|---------------|---------------|
|  |               | 2012                        | 2011          | 2010          |
| Revenues and other financing sources               | \$ 16,133,989 | \$ 20,512,891               | \$ 21,388,659 | \$ 31,514,442 |
| Expenditures                                       | 16,882,701    | 17,439,940                  | 18,469,598    | 20,633,080    |
| Other uses and transfers out                       | —             | 2,147,022                   | 846,431       | 9,316,265     |
| Total outgo  | 16,882,701    | 19,586,962                  | 19,316,029    | 29,949,345    |
| Change in fund balance (deficit)                   | \$ (748,712)  | \$ 925,929                  | \$ 2,072,630  | \$ 1,565,097  |
| Prior period adjustments/restatements              | \$ —          | \$ —                        | \$ —          | \$ —          |
| Ending fund balance                                | \$ 2,138,019  | \$ 3,201,254                | \$ 2,275,325  | \$ 202,695    |
| Available reserves <sup>2</sup>                    | \$ 2,901,176  | \$ 5,385,022                | \$ 5,336,844  | \$ 7,504,213  |
| Designated for economic uncertainties              | \$ 388,000    | \$ 388,000                  | \$ 596,925    | \$ —          |
| Unassigned fund balance                            | \$ 2,513,177  | \$ 4,997,022                | \$ 4,739,919  | \$ 7,504,213  |
| Available reserves as a percentage of total outgo  | 17.2%         | 27.5%                       | 27.6%         | 25.1%         |
| Total long-term debt                               | \$ 25,390,092 | \$ 27,465,053               | \$ 28,347,852 | \$ 29,299,044 |
| Average daily attendance (ADA) at P-2 <sup>3</sup> | 1,835         | 1,759                       | 1,752         | 1,902         |

The general fund balance has increased by \$2,998,560 over the past two years due primarily to emergency apportionments received from the State of California. The fiscal year 2012-13 budget projects a decrease of \$748,712. For a district this size, the State recommends available reserves of at least 3% of total general fund expenditures, transfers out, and other uses (total outgo).

The district anticipates incurring an operating deficit during the 2012-13 fiscal year. The district met the recommended available reserves for the 2011-12 fiscal year; however, the surplus occurred via an emergency apportionment from the State of California in the amount of \$14,395,000. Refer to the Notes to the Financial Statements and Financial Statement Findings for more information regarding the fiscal condition of the district. Total long-term obligations have decreased by \$1,833,991 over the past two years, primarily due to the emergency apportionment previously discussed.

Average daily attendance decreased by 143 over the past two years. An increase of 76 ADA is anticipated during fiscal year 2012-13.

<sup>1</sup> Information for the Budget 2013 was obtained from the 2011-12 Unaudited Actuals (2012-13 Budget column). 2013 Budget is included for analytical purposes only and has not been subjected to audit and we express no opinion.

<sup>2</sup> Available reserves consist of all undesignated fund balances (net of restatements), other designations and all funds designated for economic uncertainties contained within the general fund, special reserve fund (other than capital outlay projects), or within any Article XIII-B trust funds.

<sup>3</sup> Excludes charter school ADA.



## Schedule of Charter Schools Year Ended June 30, 2012

---

---

Charter Schools Chartered by District

---

Included in District  
Financial Statements,  
or Separate Report

---

South Monterey County Independent Study Charter School

Included in district  
financial statements

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title       | Federal<br>CFDA<br>Number | Pass-<br>Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures |
|---|---------------------------|---|-------------------------|
| <b>U.S. Department of Education:</b>                                |                           |   |                         |
| Passed through California Department of Education (CDE):            |                           |   |                         |
| Title I – (Part A) Basic Grants Low Income and Neglected            | 84.010                    | 14329   | \$ 270,186              |
| Special Education – (IDEA, Part B) Local Assistance Entitlements    | 84.027                    | 13379   | 347,951                 |
| Vocational & Applied Tech Secondary I C, Section 131                | 84.048                    | 13924   | 61,434                  |
| Title II – (Part D) Enhancing Education Through Technology Complete | 84.318                    | 14368   | 278                     |
| Title II – (Part A) Improving Teacher Quality                       | 84.367                    | 14341   | 55,342                  |
| Title III – Limited English Proficiency (LEP) Student Program       | 84.365                    | 10084   | 117,601                 |
| Title III – English Language Acquisition                            | 84.365                    | 10084   | 647                     |
| ARRA – State Fiscal Stabilization Fund                              | 84.394                    | 25008   | 105,815                 |
| Education Jobs (Ed Jobs) Program                                    | 84.410                    | *   | 437,955                 |
| Total U.S. Department of Education                                  |                           |   | <u>1,397,209</u>        |
| <b>U.S. Department of Agriculture</b>                               |                           |   |                         |
| Passed through CDE:   |                           |   |                         |
| National School Lunch Program (NSLP)                                | 10.555                    | 13755   | 345,664                 |
| Total U.S. Department of Agriculture                                |                           |   | <u>345,664</u>          |
| Total Expenditures of Federal Awards                                |                           |   | <u>\$ 1,742,873</u>     |

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this statement.

\* Federal Pass-through entity identifying number unavailable.

**Notes to the Schedule of Expenditures  
of Federal Awards  
Year Ended June 30, 2012**

---

**NOTE 1— Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of South Monterey County Joint Union High School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

## Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements <sup>1</sup> Year Ended June 30, 2012

---

|   | <u>General Fund</u> | <u>Capital<br/>Facilities<br/>Fund</u> | <u>County<br/>Facilities Fund</u> |
|---|---------------------|--|-----------------------------------|
| June 30, 2012, unaudited actual fund balance                                | \$ 2,925,192        | \$ 456,422                             | \$ 1,848,328                      |
| To correct capital asset expenditure charged to incorrect fund <sup>2</sup> | (38,462)            | 38,462                                 | —                                 |
| To adjust revenues <sup>2</sup>   | 314,524             | —                                      | —                                 |
| To adjust accounts payable <sup>2</sup>                                     | —                   | —                                      | (439,477)                         |
| June 30, 2012, financial statement fund balances                            | <u>\$ 3,201,254</u> | <u>\$ 494,884</u>                      | <u>\$ 1,408,851</u>               |

---

<sup>1</sup> This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS Report to the audited financial statements. Funds that required no adjustment were not presented.

<sup>2</sup> A FY 2011-12 adjusting journal entry has not been posted by the district. See Findings 12-06 and 12-09.

**OTHER INDEPENDENT AUDITOR'S REPORTS  
SECTION**

This page intentionally left blank.



JOHN CHIANG  
California State Controller

Daniel Moirao, Ed.D.  
State Administrator  
South Monterey County Joint Union High School District  
800 Broadway Street  
King City, California 93930

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the South Monterey County Joint Union High School District as of and for the year ended June 30, 2012, which collectively comprise the district's basic financial statements, and have issued our report thereon dated May 8, 2013. Except as discussed in the following paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

District management has elected to report an unassigned fund balance of \$2,997,754 in the Special Reserve Fund for Other than Capital Outlay Projects, which is a departure from accounting principles generally accepted in the United States of America. Accounting principles require positive unassigned amounts be reported only in the general fund. The Special Reserve Fund for Other than Capital Outlay Projects, which is authorized by statute, does not meet the generally accepted accounting principles definition of a special revenue fund. For fiscal year 2011-12, the district used the Special Reserve Fund for Other than Capital Outlay Projects to primarily account for the proceeds of the state school fund lease revenue bonds. This presentation has no effect on the financial statements other than to present an unassigned fund balance in a fund other than the general fund.

Because the district's accounting records were inadequate and certain supporting documents were not available, we were unable to obtain sufficient appropriate audit evidence supporting the amounts at which student body funds, capital assets, and related accumulated depreciation were reported in the accompanying financial statements at \$161,949, \$25,850,716, and \$12,991,454, respectively, as of June 30, 2012.

In our opinion, except for the presentation of the unassigned fund balance in the Special Reserve Fund for Other than Capital Projects and the effects of any adjustments, if any, as might have been determined to be necessary had accounting records concerning student body funds, capital assets, and related accumulated depreciation been adequate, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the South Monterey County Joint Union High School District, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the South Monterey County Joint Union High School District will continue as a going concern. As discussed in Note 20 to the financial statements, the district is experiencing declining enrollment, did not meet its financial obligations for the year, and has numerous audit findings with related questioned costs that it may be required to repay. These conditions raise substantial doubt about the district's ability to continue as a going concern. Management's plans regarding these matters also are described in Note 20. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

### Internal Control Over Financial Reporting

Management of the South Monterey County Joint Union High School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the district's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the district's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses (see Findings 12-02, 12-03, 12-06 through 12-11, 12-14, 12-15, and 12-16).

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies (see Findings 12-04, 12-05, 12-12, and 12-13).

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the South Monterey County Joint Union High School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as Findings 12-17 through 12-25.



The South Monterey County Joint Union High School District's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the district's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the State Administrator and Board of Trustees, others within the district, California State Senate and Assembly Education Committees, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Original Signed By*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

May 8, 2013

This page intentionally left blank.



JOHN CHIANG  
California State Controller

Daniel Moirao, Ed.D.  
State Administrator  
South Monterey County Joint Union High School District  
800 Broadway Street  
King City, California 93930

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT  
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

**Compliance**

We have audited the South Monterey County Joint Union High School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the district's major federal programs for the year ended June 30, 2012. The district's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the district's management. Our responsibility is to express an opinion on the district's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the South Monterey County Joint Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination of the district's compliance with those requirements.

As described in Findings 12-17, 12-19, and 12-20 in the accompanying schedule of findings and questioned costs, the South Monterey County Joint Union High School District did not comply with requirements regarding Title II, *Code of Federal Regulations*, Part 225 (formerly OMB Circular A-87) and OMB Circular A-133 that are applicable to its National School Lunch Program, Title I – Basic Grant, and the Ed Jobs Program. Compliance with such requirements is necessary, in our opinion, for the district to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the South Monterey County Joint Union High School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

### **Internal Control Over Compliance**

Management of the South Monterey County Joint Union High School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the district's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the South Monterey County Joint Union High School District's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items (see Findings 12-17 and 12-20) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items (see Findings 12-18 and 12-19) to be significant deficiencies.

The South Monterey County Joint Union High School District's response to the findings identified in our audit are included in the accompanying schedule of findings and questioned costs. We did not audit the district's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the State Administrator and Board of Trustees, others within the district, California State Senate and Assembly Education Committees, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Original Signed By*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

May 8, 2013

This page intentionally left blank.



**JOHN CHIANG**  
California State Controller

Daniel Moirao, Ed.D.  
State Administrator  
South Monterey County Joint Union High School District  
800 Broadway Street  
King City, California 93930

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

We have audited the South Monterey County Joint Union High School District's compliance with the types of compliance requirements described in Standards and Procedures for Audits of California K-12 Local Education Agencies for fiscal year 2011-12, applicable to the district for the year ended June 30, 2012. Compliance with the requirements referred to above is the responsibility of the district's management. Our responsibility is to express an opinion on the district's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Standards and Procedures for Audits of California K-12 Local Education Agencies, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a material effect on the programs listed below occurred. An audit includes examining, on a test basis, evidence about the South Monterey County Joint Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination of the district's compliance with those requirements.

We selected and tested transactions and records to determine the district's compliance with laws and regulations applicable to the following:

| Description                                    | Procedures in<br>Audit Guide | Procedures<br>Performed |
|--|------------------------------|-------------------------|
| Attendance reporting                           | 6                            | Yes                     |
| Teacher certification and misassignments       | 3                            | Yes                     |
| Kindergarten continuance                       | 3                            | Not applicable          |
| Independent study                              | 23                           | Not applicable          |
| Continuation education                         | 10                           | Yes                     |
| Instructional time:                            |                              |                         |
| School districts                               | 6                            | Yes                     |
| County offices of education                    | 3                            | Not applicable          |
| Instructional materials general requirements   | 8                            | Yes                     |
| Ratios of administrative employees to teachers | 1                            | Yes                     |
| Classroom teacher salaries                     | 1                            | Yes                     |
| Early retirement incentive                     | 4                            | Not applicable          |

| Description   | Procedures in Audit Guide | Procedures Performed |
|---|---------------------------|----------------------|
| Gann limit calculation                                      | 1                         | Yes                  |
| School accountability report card                           | 3                         | Yes                  |
| Public hearing requirement—receipt of funds                 | 1                         | Yes                  |
| Juvenile court schools                                      | 8                         | Not applicable       |
| Exclusion of pupils—pertussis immunization                  | 2                         | Yes                  |
| Class size reduction:                                       |                           |                      |
| General requirements  | 7                         | Not applicable       |
| Option one  | 3                         | Not applicable       |
| Option two  | 4                         | Not applicable       |
| Districts with only one school serving K-3                  | 4                         | Not applicable       |
| After school education and safety program:                  |                           |                      |
| General requirements  | 4                         | Not applicable       |
| After school  | 5                         | Not applicable       |
| Before school   | 6                         | Not applicable       |
| Charter schools:  |                           |                      |
| Contemporaneous records of attendance                       | 3                         | Yes                  |
| Mode of instruction   | 1                         | Not applicable       |
| Nonclassroom-based instruction/independent study            | 15                        | Yes                  |
| Determination of funding for nonclassroom-based instruction | 3                         | Yes                  |
| Annual instructional minutes—classroom based                | 4                         | Not applicable       |

As described in Findings 12-21 through 12-25 in the accompanying schedule of findings and questioned costs, the South Monterey County Joint Union High School District did not comply with requirements regarding the California Education Code and *California Code of Regulations* that are applicable to Attendance Reporting. Compliance with such requirements is necessary, in our opinion, for the district to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the South Monterey County Joint Union High School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its state compliance requirements for the year ended June 30, 2012.

The South Monterey County Joint Union High School District's response to the findings identified in our audit are included in the accompanying schedule of findings and questioned costs. We did not audit the district's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the State Administrator and Board of Trustees, others within the district, California State Senate and Assembly Education Committees, and state awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Original Signed By*

JEFFREY V. BROWNFIELD, CPA  
Chief, Division of Audits

May 8, 2013



## **FINDINGS AND RECOMMENDATIONS SECTION**

This page intentionally left blank.

## Schedule of Findings and Questioned Costs Year Ended June 30, 2012

### SECTION I—SUMMARY OF AUDIT RESULTS

#### *Financial Statements*

|  |           |
|--|-----------|
| Type of audit report issued:   | Qualified |
| Internal control over financial reporting:   |           |
| Material weaknesses identified?  | Yes       |
| Significant deficiencies identified that are not considered to be material weaknesses? | Yes       |
| Noncompliance material to financial statements noted?                                  | Yes       |

#### *Federal Awards*

|  |           |
|--|-----------|
| Internal control over major programs:  |           |
| Material weaknesses identified?  | Yes       |
| Significant deficiencies identified that are not considered to be material weaknesses?                                   | Yes       |
| Type of auditor's report issued on compliance for major programs:  | Qualified |
| Any audit findings disclosed that are required to be reported<br>in accordance with OMB Circular A-133, Section .510(a)? | Yes       |
| Identification of major programs:  |           |

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | <u>Type of Opinion</u> |
|-----------------------|---|------------------------|
| 10.555                | National School Lunch Program             | Qualified              |
| 84.010                | Title I – Basic Grant                     | Qualified              |
| 84.410                | Ed Jobs Program                           | Qualified              |

|  |           |
|--|-----------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$300,000 |
| Auditee qualified as low-risk auditee?                                   | No        |

#### *State Awards*

|  |           |
|--|-----------|
| Internal control over state programs:  |           |
| Material weaknesses identified?  | Yes       |
| Significant deficiencies identified that are not considered to be material weaknesses? | Yes       |
| Type of auditor's report issued:   | Qualified |

## Index to Findings and Recommendations Year Ended June 30, 2012

| Finding<br>Number                                    | Description   | Page<br>Number |
|--|---|----------------|
| <b><u>SECTION II—FINANCIAL STATEMENT SECTION</u></b> |   |                |
| 12-01  | Going concern   | 77             |
| 12-02  | Capital assets not auditable  | 79             |
| 12-03  | Associated student body fund (ASB) not auditable                                    | 83             |
| 12-04  | Cash reconciliations not performed  | 86             |
| 12-05  | Revolving fund used as a clearing account   | 87             |
| 12-06  | Revenue reporting deficiencies  | 88             |
| 12-07  | Accounts receivable deficiencies  | 90             |
| 12-08  | Inadequate internal controls over payroll   | 91             |
| 12-09  | Accounts payable and expenditure deficiencies                                       | 92             |
| 12-10  | Inadequate segregation of duties  | 94             |
| 12-11  | Capital lease not properly recorded   | 95             |
| 12-12  | Improper use of interfund transactions  | 96             |
| 12-13  | Deficiencies in compensated absences  | 97             |
| 12-14  | Conversion entries not properly recorded  | 98             |
| 12-15  | Discrepancies between the general ledger and Form CAT                               | 100            |
| 12-16  | Refunding bond issuance not recorded  | 101            |
| <b><u>SECTION III—FEDERAL COMPLIANCE SECTION</u></b> |   |                |
| 12-17  | Inadequate controls over salaries and wages - time certification not maintained     | 102            |
| 12-18  | Inadequate controls over purchases  | 104            |
| 12-19  | National School Lunch Program (NSLP) -- Noncompliance with eligibility requirements | 105            |
| 12-20  | Ed Jobs Program -- Noncompliance with allowable cost requirements                   | 106            |
| <b><u>SECTION IV—STATE COMPLIANCE SECTION</u></b>    |   |                |
| 12-21  | Attendance reporting deficiencies   | 107            |
| 12-22  | Instructional time overstated   | 108            |
| 12-23  | Inaccurate calculation of administrator-to-teacher ratio                            | 109            |
| 12-24  | School Accountability Report Card (SARC) deficiencies                               | 113            |
| 12-25  | Pertussis immunization verification deficiencies                                    | 114            |

## Findings and Recommendations

### Year Ended June 30, 2012

The findings and recommendations in Sections II through IV represent conditions that the State Controller's Office (SCO) considers to be of particular importance. The findings are categorized according to the finding types delineated in the Education Code section 41020(n) and are coded according to the five-digit codes listed in the *Standards and Procedures for Audits of California K-12 Local Educational Agencies* (K-12 Audit Guide).

| Five-Digit Code | AB 3627 Finding Types             |
|-----------------|-----------------------------------|
| 10000           | Attendance                        |
| 20000           | Inventory of equipment            |
| 30000           | Internal control                  |
| 40000           | State compliance                  |
| 50000           | Federal compliance                |
| 60000           | Miscellaneous                     |
| 61000           | Classroom teacher salaries        |
| 70000           | Instructional materials           |
| 71000           | Teacher misassignments            |
| 72000           | School accountability report card |

#### SECTION II—FINANCIAL STATEMENT FINDINGS

**FINDING 12-01—  
Going concern  
(30000) (60000)**

Based on a review of the district's current fiscal condition, we have concluded that substantial doubt exists as to the district's ability to continue as a going concern. Our conclusion is based on the conditions noted as follows:

- Declining enrollment that reduces the district's revenues.
- Negative certifications filed for all three interim periods during the 2011-12 fiscal year, and for the first interim period in 2012-13.
- Budget cuts to state and federal government programs that impact the district's revenue.
- Significant audit findings with related questioned costs.

Statement of Auditing Standards (SAS) No. 59 (AU 341.01) defines going concern problems to include externally forced revision of operations. Thus, a serious threat of state action, such as replacing the school board with an appointed trustee, could constitute substantial doubt about a school district's ability to continue as a going concern.

Indicators of going concern problems that are of particular significance for school districts as follows:

- Persistent declining enrollment
- Unwillingness of other governments to continue funding programs at existing levels

The district's inability to meet its financial obligations to employees and governmental agencies constitutes substantial doubt about the district's ability to continue as a going concern as described in our independent auditor's report.

This is a repeat of prior year Findings 11-01, 10-01, and 09-01.

Recommendation

The district should continue to monitor its plans to address declining enrollment, comply with state and federal regulations to avoid penalties and questioned costs, and continue to work to meet its financial obligations.

District's Response

The district is well aware of its going concern status. The district is restructuring its recovery plan in an attempt to meet its financial obligations on an on-going basis.

**FINDING 12-02—  
Capital assets not  
auditable  
(30000) (60000)**

Our review of the district's capital assets disclosed the following deficiencies:

The district did not:

- Maintain a complete capital asset listing. The district reported land at \$2,269,094, but when we reviewed supporting records, we found that land improvements made up the total value and there was no actual value recorded for land. The district has had no recent valuation done for its land parcels.
- Maintain a current asset listing with the location of all assets or verify that all assets listed have correct tag numbers. While trying to match equipment items to the asset listing, we noted two equipment items (a laptop and monitor) that were not reported on the listing, and we identified ten items on the listing that had duplicate tag numbers.
- Maintain source documents to support the value of all items reported on the asset listing. The district did not maintain records to support the valuation for a smart board valued at \$1,900.
- Maintain a useful life schedule for assets to be capitalized and to calculate depreciation amounts.
- Properly value equipment items reported on the asset listing. We identified two items (DVD player and pool table) that were listed at a cost less than the actual purchase price because the district did not include taxes or shipping and handling fees.
- Ensure that all disposed assets were properly written off.
- Complete a Schedule of Capital Assets (Form Asset) for fiscal year 2011-12.
- Provide the payment schedule for a lease agreement regarding construction work done at King City High School.

GASB Statement No. 34, Paragraphs 18 and 19, states, in part:

Capital assets should be reported at historical cost. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition—such as freight and transportation charges, site preparation costs, and professional fees. . .

As used in this Statement, the term capital assets includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

California Education Code section 35168 states:

The governing board of each school district shall establish and maintain a historical inventory, or an audit trace inventory system, or any other inventory system authorized by the State Board of Education, which shall contain the description, name, identification numbers, and original cost of all items of equipment acquired by it whose current market value exceeds five hundred dollars (\$500) per item, the date of acquisition, the location of use, and the time and mode of disposal. A reasonable estimate of the original cost may be used if the actual original cost is unknown.

CSAM Procedure 430–Capital Assets states, in part:

The accounting system for capital assets should accomplish the following:

1. Conform to Education Code requirements for inventorying capital assets.
2. Enable the LEA to report capital assets and accumulated depreciation in conformity with generally accepted accounting principles.
3. Enable administrators to account for and control all assets under their care.
4. Assist the site administrator in planning and providing proper equipment for schools by furnishing such data as useful life, location, and condition.
5. Aid LEAs in determining insurable values and in securing insurance appraisals.
6. Aid LEAs in substantiating loss in the event of fire, theft, or other catastrophe.
7. Encourage employees and others to better discharge their responsibilities in the care and use of the LEA's equipment.

Governmental Accounting and Financial Reporting Standards, Section 1400.138, states:

Governments may use any established depreciation method. Depreciation may be based on the estimated useful life of a class of assets, a network of assets, a subsystem of a network, or individual assets. For estimated useful lives, governments can use (a) general guidelines obtained from professional or industry organizations, (b) information for comparable assets of other governments, or (c) internal information. In determining estimated useful life, a government also should consider an asset's present condition and how long is expected to meet service goals.

EDGAR, Part 80, Subpart C, Section 80.20(3), states:

Internal Control: Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that is used solely for authorized purposes.



EDGAR, Part 80, Subpart C, Section 80.32(d), states:

Equipment: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

Good internal controls and prudent accounting practices require the establishment and adherence to sound policies and procedures for capital assets.

Since the district did not maintain a complete record of capital assets, the district did not adequately safeguard its assets. In addition, the district did not comply with governmental accounting standards, Education Code and federal requirements. As a result, the capital assets were not properly valued, thereby causing the financial statements to inaccurately reflect the true value of the capital assets. Therefore, the auditor's opinion will be qualified because the SCO cannot determine whether capital assets and related accumulated depreciation are fairly stated.

This is a repeat of prior year Findings 11-02, 10-02, and 09-02.

#### Recommendation

The district should obtain a complete valuation for its capital assets to include land, buildings, vehicles, and equipment. The district should confirm that the valuation is complete, accurate, and approved by the State Administrator.

In addition, the district should establish written policies and implement procedures to ensure:

- Depreciation expense is calculated and reported in accordance with governmental accounting standards.
- Complete records of the district's capital assets are maintained with information that identifies asset number, asset description, acquisition date, original cost, funding source, location, serial number, time and mode of disposal, and, if applicable, sale proceeds.
- All capital assets are identified as property of the district and all tag identification numbers are tracked by the district. In addition, all capital assets purchased with federal funds should be identified and maintained in accordance with federal requirements.

- A physical inventory of capital assets is performed at least annually and reconciled to the general ledger.
- Capital assets are reviewed on a regular basis to determine whether assets exist, are obsolete, in need of repair, still useful to the district, or should be disposed of (i.e. sold or retired).

District's Response

The district will establish policies and procedures to ensure capital assets are tagged, properly identified, and maintained.

**FINDING 12-03—  
Associated student  
body fund (ASB) not  
auditable  
(30000) (60000)**

Our review of the ASB Fund disclosed the following deficiencies:

- ASB funds were comingled with other funds in the county treasury General Fund account. As a result, the General Fund financial statements were overstated by the balances that include ASB activity. The General Fund accounts that are overstated by the ASB amounts are as follows:
  - Cash in county treasury—\$161,949
  - Accounts receivable—\$4,360
  - Local revenues—\$67,061
  - Expenditures—\$234,195
- The beginning cash balance in the general ledger did not agree with the prior year ending cash balance.
- Bank reconciliations were not performed on a regular basis.
- Cash receipts lack supporting documentation or the documentation did not correspond with the receipt amounts for 6 of 7 transactions reviewed.
- Adequate documentation was not maintained for 36 of 44 cash disbursement transactions reviewed.
- Annual budgets were not adopted by the governing student body.

Due to the uncertainty of the ASB cash balances, the auditor's opinion will be qualified because the SCO cannot determine whether ASB funds are fairly stated.

The Fiscal Crisis and Management Assistance Team (FCMAT) – Associated Student Body Accounting Manual and Desk Reference 2009, provides guidance as follows:

Chapter 5, page 33— Establishing the Bank Account:

At a minimum, ASB organizations will need a checking account at a local bank for each school site. In middle, junior high and high schools, as well as community colleges, a savings account or money market fund may also be established because of the large amounts of money raised. Education code sections 48933 (K-12) and 76063 (community college) provide guidance concerning where the ASB organization may legally deposit funds.

Chapter 5, page 33— Good Business Practices for Bank Account Management:

Because the ASB organization is opening the bank and savings accounts using the district's federal employer identification number, district guidelines must be followed. At a minimum, the district's business office should be notified when any bank accounts need to be opened or closed. Most local educational agencies (LEAs) have a specific procedure to be followed when opening bank accounts; in many cases, only the district's business office is able to open bank

accounts. Those responsible for ASB operations need to be familiar with their district's policy. At a minimum, the district's business office should maintain a list of all of the district's bank accounts, including ASB accounts.

The bank accounts should be held in the name of the ASB organization and not in the name of any individual. These bank accounts are for the exclusive use of the ASB organization, and the site administrator should establish procedures to ensure that only ASB funds are deposited into these accounts. There must be at least two signatories on each account, and these signatories should not include students. Most districts will have at least one back-up signature, often someone in the district office, because school sites usually close during summer and holidays.

#### Chapter 13, page 135— Clearing Account:

ASB accounts are not clearing accounts, and the ASB bank account should not be used for any transactions other than ASB transactions. Clearing accounts are established to set certain financial transactions apart from regular accounts so that different types of transactions are not commingled. They are temporary holding accounts, so a balance will not exist at the end of any fiscal year because all cash will have been transferred to the appropriate account. These transfers should be made monthly.

The district uses the FCMAT Guidelines as its policy for operating the ASB program.

GAAP requires that financial statements be complete and accurate. Good internal controls require that ASB assets are safeguarded, financial information is accurate, and that bank reconciliations be performed in a timely manner. In addition, prudent business practices require management to review the financial records to ensure that account balances are accurate and all necessary transactions have been posted.

This is a repeat of prior year Findings 11-03, 11-04, 11-05, 11-06, M-03, M-05, M-06, M-07, M-08, M-10, 10-08, and 09-10.

#### Recommendation

The district should:

- Verify that the beginning cash balances shown in the general ledger tie to prior year ending cash balances for ASB.
- Perform bank reconciliations on a monthly basis.
- Establish separate bank accounts for all ASB activities for King City High School and Greenfield High School.
- Ensure adequate documentation is maintained for all cash receipts and disbursements.
- Ensure that annual budgets are adopted by the governing student body.

District's Response

On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13.

**FINDING 12-04—  
Cash reconciliations not  
performed  
(30000)**

Our review of the district's cash accounts disclosed that the district did not reconcile various cash accounts on a regular basis. Cash in County Treasury, Cash with Fiscal Agent, and the Revolving Fund cash accounts had immaterial differences between the cash balances reported in the district's general ledger and amounts shown on the bank statements. District management has stated that the county office of education reconciles the Cash in County Treasury account; however, the county office of education does not provide the reconciliation detail to the district. Therefore, the district does not review or verify its reconciliations for accuracy.

Good internal controls and prudent business practices require that cash reconciliations be performed and reviewed by the district on a regular basis to ensure that they understand and agree with all reconciling items and adjustments.

This is a repeat of prior year Findings 11-08, 10-06, and 09-07.

Recommendation

The district should obtain, review and maintain reconciliations for all cash accounts.

District's Response

The cash with Fiscal Agent is monitored monthly but transactions at the Fiscal Agent level are only noted in the district's books at interim and actual reporting periods. The revolving cash fund is balanced monthly as it has been for the last two years. There is no cash reconciliation with the County Treasury as records are not made available by MCOE or the County Treasurer to the district to do this task.

**FINDING 12-05—  
Revolving fund used as  
a clearing account  
(30000)**

Our review of the district's Revolving Fund disclosed that the district uses the Revolving Fund as a clearing account. The district deposits revenue collections, such as associated student body cash, into the Revolving Fund and then writes a check to the county treasury to transfer the funds out of the Revolving Fund. The district established a maximum limit of \$6,000 for the Revolving Fund, however, at times the bank statements showed ending balances in excess of the \$6,000.

We also noted that the district does not have policies and procedures in place to address the authorized uses and restrictions of the revolving fund.

California Education Code section 42800 (a), states, in part:

The governing board of any school district may, with the consent of the county superintendent of schools, establish a revolving cash fund for the use of the chief accounting officer of the district, by adopting a resolution setting forth the necessity for the revolving cash fund, the officer for whom and the purposes for which the revolving cash fund shall be available, and the amount of the fund.

This is a repeat of prior year Findings 11-09 and M-02.

Recommendation

The district should establish a separate bank account to be used as a clearing account and adopt a formal policy that limit the district's allowable deposits and addresses specific uses and restrictions of the revolving fund.

District's Response

The district will adopt a policy that will identify the specific uses of the revolving fund.

**FINDING 12-06—  
Revenue reporting  
deficiencies  
(30000) (60000)**

Our review of the district’s revenues disclosed variances between the general ledger and amounts shown on the Form CAT. In addition, variances were noted between the district’s financial statements and the supporting detail obtained for the revenue limit because the district did not accrue a receivable for its revenue limit. As a result, revenues for the General Fund were understated by \$314,524. Because the amount is material to the General Fund, an adjusting journal entry is required.

We also noted that adequate documentation to support the total revenues reported in the financial statements (i.e. copies of grants, awards, entitlements, and apportionment documentation) were not consistently maintained by the district.

Good internal controls and prudent business practice require that the district maintain adequate documentation to support the total revenues reported on the financial statements. In addition, the district should review the supporting detail used to post totals in the general ledger to ensure that the amounts shown on the financial statements are accurate.

Recommendation

The district should:

- Maintain adequate documentation to support all totals reported in the financial statements.
- Record the following entry to properly reflect the ending balance for revenues for the General Fund (Fund 01):
  1. To adjust the revenue balance in Fund 01 for the understated revenue limit at June 30, 2012.

| Description   |                          | Debit         | Credit        |
|---|--------------------------|---------------|---------------|
| Receivable accruals                                   | 01-0000-0-0000-0000-9208 | \$ 314,524.01 |               |
| Education revenue augmentation                        | 01-0000-0-0000-0000-8045 | 79,674.00     |               |
| Community redevelopment funds                         | 01-0000-0-0000-0000-8047 | 20.87         |               |
| Penalties and interest from delinquent taxes          | 01-0000-0-0000-0000-8048 | 26,283.54     |               |
| PERS reduction transfer                               | 01-0000-0-0000-0000-8092 | 7,996.21      |               |
| Transfer to charter schools in lieu of property taxes | 01-0000-0-0000-0000-8096 | 104,819.00    |               |
| Principal apportionment state aid – current year      | 01-0000-0-0000-0000-8011 |               | \$ 276,172.00 |
| State aid – prior years                               | 01-0000-0-0000-0000-8019 |               | 237,358.82    |
| Tax relief subventions – homeowners’ exemptions       | 01-0000-0-0000-0000-8021 |               | 0.14          |
| Unsecured roll taxes                                  | 01-0000-0-0000-0000-8042 |               | 48.77         |
| Prior year’s taxes                                    | 01-0000-0-0000-0000-8043 |               | 10,506.07     |
| Supplemental taxes                                    | 01-0000-0-0000-0000-8044 |               | 9,231.83      |

District’s Response

The form CAT is not a State required form but a tool for districts to use as needed. The district is in the process of hiring a new business person who will have the skills required to complete this form correctly.



SCO Comment

The Form CAT is a component of the district's unaudited actuals used to identify information related to grants and awards issued by state, federal, and local entities, and is considered a critical source document that needs to be accurate in order to be useful.

**FINDING 12-07—  
Accounts receivable  
deficiencies  
(30000)**

Our review of the district's accounts receivable disclosed that the district did not maintain adequate journal entry forms for 3 of 25 transactions reviewed. Three of the journal entry forms used by the district to post accounts receivable transactions were lacking descriptive information such as transaction and approval dates, authorizing signatures, and clear descriptive details about the purpose for the journal entries.

We also noted that the district failed to accrue a receivable due from the California Department of Education for the revenue limit. As a result, the General fund was materially misstated by \$314,524. See Finding 12-06 for the recommended adjusting journal entry.

Good internal controls and prudent business practice require that the district maintain adequate documentation to support accounts receivable balances reported on the financial statements. In addition, the journal entries must be supported by documentation showing the purpose, approval dates, verification and authorization of the journal entry.

Recommendation

The district should:

- Maintain adequate documentation to support its accounts receivable balances that are reported on the financial statements.
- Ensure all accounts receivable transactions are recorded in the appropriate accounting period.

District's Response

The district will maintain adequate documentation to support its accounts receivable.

**FINDING 12-08—  
Inadequate internal  
controls over payroll  
(30000) (60000)**

Our review of the district's payroll records disclosed the following deficiencies:

- Paychecks from the county office of education were not properly safeguarded or reviewed for accuracy.
- The pay rate for 2 of 25 employee files reviewed did not agree to the salary schedule.
- One employee was underpaid by \$4,016 based on the difference between the salary amounts when he transitioned from one position to another.
- The district did not consistently maintain payroll deduction information (i.e., W-4, DE-4, and deduction authorization forms) for all employees.
- Annual salary placement forms were not maintained or signed by district employees on a consistent basis.
- The district did not record an accrued expense of \$40,081 for salaries due at June 30, 2012.

The district's internal controls over payroll are inadequate and errors in the payroll process could occur as a result.

Good internal controls and prudent business practices require the district to properly safeguard employee payroll information, ensure that salary amounts are properly calculated, and maintain complete and organized personnel files. Proper maintenance of these files would allow the district to ensure that employees are paid in accordance with the district salary schedules, withholdings, and authorized deductions established for each employee.

This is a repeat of prior year Finding 11-12.

Recommendation

The district should strengthen internal controls over payroll by:

- Safeguarding paychecks and reviewing them for accuracy.
- Ensuring pay rates are accurate.
- Maintaining current employee records.
- Ensuring that salary expenditures are recorded in appropriate accounting period.

District's Response

Paychecks are now processed for disbursement by the Manager, Fiscal Services and then stored in the district safe until disbursal to sites. Several over and under payments occurred in the last two months of the 2011-12 year and all have been resolved as of this date. The CBO has re-established the payroll balancing procedures previously used.

**FINDING 12-09—  
Accounts payable and  
expenditure deficiencies  
(30000)**

Our review of the district's expenditures disclosed the following deficiencies:

- The district did not properly record accounts payable for 4 of 16 transactions reviewed. Payments that were issued in July, August, and September 2012 for services provided during the 2011-12 fiscal period (before June 30, 2012) were not posted to accounts payable. As a result, accounts payable was understated at year-end by \$475,409. Of this amount, \$439,476 is material to the County School Facilities Fund and requires an adjusting journal entry.
- The district did not record accounts payable for salaries that were due at June 30, 2012, totaling \$40,081. However, this amount is immaterial to the General Fund.
- The district did not maintain adequate supporting documentation for 19 of 35 expenditure transactions reviewed as follows:
  - Purchase orders were not prepared for four transactions totaling \$1,047,935.
  - Purchase orders were dated after the invoice date for five transactions totaling \$39,914.
  - No supporting documentation was maintained for one transaction totaling \$1,450.
  - Six transactions were posted to the wrong general ledger accounts totaling \$63,400.
  - Proper authorization was not obtained for 11 transactions totaling \$55,526.
- The district paid for two lawnmowers that were not allowed to be purchased with developer fees. As a result, the district improperly charged \$38,462 to the Capital Facilities Fund. Because this amount is material to the Capital Facilities Fund, an adjusting journal entry is required.

Good internal controls and prudent business practices require that the district properly accrue payable transactions in the correct fiscal year and ensure that proper documents are maintained to support all expenditures. The district should also ensure that expenditures are allowable for specific funds.

This is a repeat of prior year Findings 11-13, 10-03, and 09-03.

**Recommendation**

The district should:

- Review all expenditure transactions and ensure they are recorded in the appropriate fund and accounting period.
- Maintain adequate supporting documentation for all transactions.

- Record the following entry to properly reflect the ending balance for accounts payable for the County School Facilities Fund (Fund 35):

- To correct accounts payable for Fund 35.

| Description                                  |                          | Debit         | Credit        |
|--|--------------------------|---------------|---------------|
| Buildings and improvement of buildings       | 35-7710-0-0000-8500-6200 | \$ 436,926.71 |               |
| Professional services and operating expenses | 35-7710-0-0000-8500-5800 | \$ 2,550.00   |               |
| Liability accruals                           | 35-7710-0-0000-0000-9508 |               | \$ 439,476.71 |

- Record the following entries to adjust the fund balance for the Capital Facilities Fund (Fund 25) and the General Fund (Fund 01):

- To reverse the expenditure payment in Fund 25 for purchase order #120219.

| Description              |                          | Debit        | Credit       |
|--------------------------|--------------------------|--------------|--------------|
| Cash in county treasury  | 25-0000-0-0000-0000-9110 | \$ 38,462.44 |              |
| Equipment (over \$5,000) | 25-0000-0-0000-8100-6400 |              | \$ 38,462.44 |

- To correct the expenditure payment in Fund 01 for purchase order #120219.

| Description              |                          | Debit        | Credit       |
|--------------------------|--------------------------|--------------|--------------|
| Equipment (over \$5,000) | 01-0000-0-0000-8100-6400 | \$ 38,462.44 |              |
| Cash in county treasury  | 01-0000-0-0000-0000-9110 |              | \$ 38,462.44 |

#### District's Response

The district is in the process of hiring a new business person with the skills to do the accounts payables correctly. As for the rest of the finding, purchase orders are not prepared for expenditures that occur due to emergencies or because staff purchased in an inappropriate manner. The district attempts to ensure that purchase orders are issued BEFORE purchases are made. Without having the working papers for this finding, it is difficult to respond to not having supporting documentation or proper authorization.

#### SCO Comment

The transactions we reviewed were discussed with district employees, and in some cases when the district did not maintain or provide the requested documentation, there would be no working papers for us to provide. However, a listing of the questionable transactions was provided to the district's Chief Business Official on February 20, 2013.

**FINDING 12-10—  
Inadequate segregation  
of duties  
(30000)**

Our review of the internal control system for the district disclosed many key functions within the district office that lack separation and are performed by one or two individuals, as follows:

- The same person who receives the bank statements also reviews and reconciles the accounts.
- One person receives the money for deposit, prepares the deposit slip, and makes the deposit at the bank.
- The cash disbursement function is divided between two people who at times perform duties that should be segregated, such as opening the mail, authorizing payments, entering payment and vendor information into the district's computer system, and investigating discrepancies.

We also identified that the district has no back-up plan for employees who perform critical functions in case they are out of the office for an extended period of time.

The district has inadequate segregation of duties, and as a result, processes and procedures within the business office could be compromised.

Good internal controls and prudent business practices require the district to have adequate segregation of duties and a back-up plan to ensure work will continue if an employee is out for an extended period of time.

This is a repeat of prior year Finding 11-14.

Recommendation

The district should:

- Separate key business functions so that a single employee is not responsible for multiple functions that require checks and balances.
- Develop and implement a back-up plan for employees who perform critical duties at the district to ensure that the work will continue if the employee is out for an extended period of time.

District's Response

Several changes have been made in the 2012-13 year. The mail is now opened and date stamped by the receptionist. She records any checks on a Daily Receipt log in a shared drive on the computer. The CBO then prints the daily receipt log and balances it to the bank deposit. Accounts Payable warrants are input by the Manager, Fiscal Services, but the actual warrants are matched to invoices and mailed out by the Business Services Technician. Payroll is input by the CBO and payroll warrants, as well as payroll vendor warrants, are processed by the Manager, Fiscal Services. Until the district has the funds to support more positions, the "separation of duties" is difficult to manage.

**FINDING 12-11—  
Capital lease not  
properly recorded  
(30000) (60000)**

Our review of the district's contracts and vendors disclosed that the district did not maintain adequate records to support a modernization lease agreement between the district and the construction firm used for the modernization project at King City High School. We requested additional information to support a lease agreement but the district was unable to provide as follows:

- A payment schedule that shows the number of lease payments.
- Support to show the amount was recorded as a capital lease in the financial statements.

We were able to verify the transaction qualifies as a capital lease; however, the district did not record it as a capital lease. As a result, the district's capital assets and capital lease obligations are not properly stated.

Also refer to Finding 12-02.

The California School Accounting Manual (CSAM), Procedure 710-Capital Leases, provides guidance on how to record and account for capital leases.

Good internal controls and prudent business practices require the district to properly record capital lease agreements and maintain accurate payment schedules to support its outstanding lease agreements.

Recommendation

The district should ensure that its capital lease agreements are properly recorded and amortization schedules are prepared to reflect current and future liabilities.

District's Response

The district will record future capital leases in the appropriate manner.

**FINDING 12-12—  
Improper use of  
interfund transactions  
(30000) (60000)**

Our review of the district's interfund transactions disclosed that the district incorrectly recorded the closure of the Charter School Special Revenue Fund (Fund 09) into the Special Reserve Fund for Other Than Capital Outlay (Fund 17) by posting a liability to object 9610 for Fund 09 and posting a Due from Other Funds to object 9310 for Fund 17. The district should have used the cash and receivable accounts instead of the Due from Other Funds account.

Good internal controls and prudent business practices require the district to properly record transactions to the right accounts.

Recommendation

The district should ensure the correct entries are made to close-out the Charter School Fund.

District's Response

The charter school should have been closed in the 2012-13 year and the correct entries will be made to ensure that this is complete at year-end.



**FINDING 12-13—  
Deficiencies in  
compensated absences  
(30000) (60000)**

Our review of the district's records for long-term debt disclosed the following deficiencies for compensated absences:

- The schedule of compensated absences contained inaccurate pay rates for 5 of 30 employee files reviewed. As a result, the net overstatement for the five employees was \$1,268.
- The conversion entry for compensated absences was not calculated correctly. The amount reported by the district was understated by \$27,207.

The district did not properly review or maintain compensated absences records, and, therefore caused long-term debt to be inaccurate. However, the variances that were disclosed are immaterial to the balances reported in the financial statements.

Good internal controls and prudent business practices require the district to properly maintain employee records for compensated absences and ensure that accurate totals are used for reporting long-term debt in the financial statements.

Recommendation

The district should review all of the calculations used in the financial statements for compensated absences to ensure that the totals are accurate, and complete.

District's Response

The district is in the process of hiring a business person with the skills to correctly calculate the compensated absences and who will work with other departments to ensure the information they receive is correct.

**FINDING 12-14—  
Conversion entries not  
properly recorded  
(30000) (60000)**

Our review of the district's conversion entries disclosed various entries that were entered incorrectly or not entered at all into the district's accounting system. A summary of entries not properly recorded are as follows:

1. Entry BB001 – Posted all depreciation of \$12,923,225 to accumulated depreciation for equipment instead of splitting accumulated depreciation between buildings (\$9,486,014) and equipment (\$3,437,211).
2. Entry CE001 – Capital outlay expenditures of \$1,563,677 were posted in error to buildings (object code 9430) instead of work in progress (object code 9450).
3. Entry CE003 – An entry to eliminate other financing sources (uses) and expenditures relating to the issuance of debt, and to reflect long-term liabilities net of premium and deferred charges for debt issuance costs of \$357,982 was not posted.
4. Entry CE002 – Debt service expenditures of \$1,283,672 were posted to lease revenue bonds payable and other general long-term debt instead of general obligation bonds payable (\$920,000), capital leases payable (\$81,276), and lease revenue bonds payable (\$282,396). As a result, an amount of \$363,672 was duplicated. Also, the early retirement amount of \$102,292 was not posted.
5. Entry CE004 – The entry was reversed. Instead of a debit to local revenues (object code 8699) and a credit to equipment (object code 9440), the entry should have been a debit to equipment for \$40,794 and credit to local revenues for \$40,794.
6. Entry CE005 – The disposal of \$75,690 in capital assets was debited to the wrong function. Instead, \$13,818 should have been debited to accumulated depreciation for equipment, because the disposal of a bus for \$61,872 was removed in the prior year's financial statements.
7. Entry CE009 – The entry for compensated absences was incorrect. The actual balance of the entry should have been posted for \$46,221 instead of \$73,428.
8. Entry CE011 – An entry to work in progress for renovations completed at King City High school was not posted. The entry should have been a debit to buildings (object code 9430) and a credit to work in progress (object code 9450) for \$1,003,985.
9. Entry CE012 – The depreciation expense was not posted. The entry should have been a debit to plant services (function 8100) and a credit to accumulated depreciation—equipment (object code 9445) for \$82,047.
10. Entry CE021 – The amount posted for other postemployment benefits (OPEB) was incorrect. The amount posted should have been \$131,076, instead of \$188,537.

11. Entry CE022 – The early retirement amount for a district employee was not posted. The entry should have been a debit to instruction (function 1000) and a credit to other general long-term debt (object code 9669) for \$43,974.

As a result of the errors that were originally entered into the district's accounting system, the financial statements were not fairly stated. However, after reviewing the errors with district management, the correcting adjustments were made.

GAAP requires that financial statements be complete and accurate. Good internal controls and prudent business practices require the district to review the financial information to ensure that account balances are accurate and all necessary transactions have been posted.

#### Recommendation

The district should review all conversion entries and ensure that all required transactions are accurate and properly posted in the accounting system.

#### District's Response

The district worked with the Controller's Office to review conversion entries.

**FINDING 12-15—  
Discrepancies between  
the general ledger and  
Form CAT  
(30000)**

Our review of accounts receivable and deferred revenues disclosed the following discrepancies between the general ledger and amounts reported on the Form CAT:

- Five of six resources reviewed for accounts receivable were reported incorrectly on the Form CAT for a net overstatement of \$136,485.
- Two of four resources reviewed for deferred revenues were reported incorrectly on the Form CAT for a net understatement of \$29,563.
- \$27,599 accounts receivable for Transportation Home to School (resource 7230) was recorded in the general ledger but was not reported on the Form CAT.
- \$21,744 accounts receivable for Agricultural Career Technical Education Incentive (resource 7010) was reported on the Form CAT, but not the general ledger.
- The accounts receivable reported on the Form CAT for Lottery-Instructional Materials (resource 6300) was \$7,628 greater than the amount reported in the general ledger.
- The total balance of deferred revenues reported on the Form CAT was \$8,649 greater than the balance reported in the general ledger.
- The balance for revenue deferred from the prior year as reported on the Form CAT was \$35,629 greater than the balance of deferred revenue as reported in the general ledger.

Good internal controls and prudent business practice require that the district maintain adequate documentation to support account balances reported on the financial statements.

Recommendation

The district should review its Form CAT to ensure that the amounts shown are accurate and ties to the general ledger.

District's Response

The form CAT is not a State required form but a tool for districts to use as needed. The district will review this form more closely in the future.

SCO Comment

The Form CAT is a component of the district's unaudited actuals used to identify information related to grants and awards issued by state, federal, and local entities, and is considered a critical source document that needs to be accurate in order to be useful.

**FINDING 12-16—  
Refunding bond  
issuance not recorded  
(30000) (60000)**

Our review of the district’s long-term debt disclosed that the district did not post an entry for the new general obligation refunding bonds that were issued on March 20, 2012, for the defeasance of all outstanding general obligation refunding bonds for 1998. The impact of not posting this transaction caused the district’s long-term debt and expenditures to be understated at June 30, 2012 by \$357,982.

California School Accounting Manual (CSAM), Procedure 705 – General Obligation Bonds, states, in part:

It is important that bond issuance transactions be presented correctly in the fund statements and the government-wide statements. The accounting must reflect the bonds’ selling price, any issuance costs deducted from the proceeds, and any accrued interest included in the selling price.

Good internal controls and prudent business practices require the district to record all bond issuances in the proper accounts and maintain accurate documentation to support the long-term debt totals that are reported in the financial statements.

Recommendation

The district should ensure that accurate documentation for all bond issuances are maintained and properly recorded in the financial statements.

The district should make the following adjusting journal entry to record the general obligation refunding bond issuance:

| Description                 |                          | Debit         | Credit        |
|-----------------------------|--------------------------|---------------|---------------|
| All Other Financing Uses    | 51-0000-0-0000-9100-7699 | \$ 11,700,000 |               |
| Bond Interest               | 51-0000-0-0000-9100-7434 | 357,982       |               |
| All Other Financing Sources | 51-0000-0-0000-0000-8979 |               | \$ 12,057,982 |

District’s Response

The district receives the entries for this fund around August of each year from the County Treasurer via MCOE. The County Treasurer approves all bond transactions and receives all the same information as the district. Because Fund 51 belongs to the tax payers and not the district, the County Treasurer posts all transactions. However, in the future the district will monitor the fund entries to avoid incorrect or missing transactions.

### SECTION III—FEDERAL COMPLIANCE

**FINDING 12-17—  
Inadequate controls  
over salaries and wages—  
time certification not  
maintained**

Our review of employee salary expenditures disclosed inadequate controls over employee time certifications for the Title I Program. The district did not provide a time certification form for one employee paid with Title I federal funds. As a result, wages paid to the employee without a time certification form, totaling \$11,314, are in question.

**CFDA #84.010—  
Title I Program, U.S.  
Department of Education,  
California Department of  
Education  
(30000) (50000)**

CFR, Title 2, Part 225, Appendix B, section 8(h), states:

Support of salaries and wages—These standards regarding time distribution are in addition to the standards for payroll documentation.

- (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.
- (2) No further documentation is required for salaries and wages of employees who work in a single indirect cost activity.
- (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries and wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:
  - (a) More than one Federal award,
  - (b) A Federal award and a non-Federal award,
  - (c) An indirect cost activity and a direct cost activity,
  - (d) Two or more indirect activities which are allocated using different allocations bases, or
  - (e) An allowable activity and a direct or indirect cost activity.
- (5) Personnel activity reports or equivalent documentation must meet the following standards:
  - (a) They must reflect an after-the-fact distribution of the actual activity of each employee.
  - (b) They must account for the total activity for which each employee is compensated,
  - (c) They must be prepared at least monthly and must coincide with one or more pay periods,
  - (d) They must be signed by the employee.

CSAM Procedure 905 states, in part:

If an employee is funded solely (100%) from a single federal categorical program or cost objective or from a single nonfederal categorical program, used in meeting cost sharing or matching requirements of federal awards, the minimum requirement for documenting salary or wages is a semiannual certification by the employee that he or she worked solely on that federal categorical or cost objective during the period covered by the certification. The certification must be signed by the employee or the supervisor having firsthand knowledge of the work performed. . . .

Whenever an employee works in more than one categorical program or cost objective and at least one of the sources is federal, the employee's entire salary must be supported by a PAR or equivalent documentation.

Whenever federal funding is used to fund an employee's salary (unless the employee is 100 percent funded from only one federal source or in SWP (School Wide Program) or covered under a Substitute System as noted previously), the time spent by employees on federal projects must be documented with a PAR or an equivalent document. . . .

. . . The level of detail can generally be determined by the diversity and variation of the employees work activities. . . .

Good internal controls require that adequate records be maintained.

This is a repeat of prior year Finding 11-15.

#### Recommendation

The district should comply with CFR, Title 2, Part 225 (formerly OMB Circular A-87) and CSAM Procedure 905, which require that employee time certification forms be maintained for employees who charge time to a federal program.

#### District's Response

The district does require time certifications for federally funded positions. The district will review the process with site administrators and will also monitor to ensure time certifications for federally funded employees are completed timely.

**FINDING 12-18—  
Inadequate controls over  
purchases**

**CFDA #10.555—  
National School Lunch  
Program, U.S. Department  
of Agriculture, California  
Department of Education  
(30000) (50000)**

Our review of allowable costs disclosed inadequate controls for the National School Lunch Program. We noted purchase orders that were dated after the invoice date for 3 of 18 transactions reviewed. However, the expenditures were for allowable activities.

We also noted that the district has no written policies and procedures for the fiscal management of its federal programs.

Due to the district's weak internal controls and not having policies and procedures for the fiscal management of its federal programs, there is an increased risk for unallowable activities charged to federal programs.

OMB Circular A-133, Subpart C, section 300 states, in part:

The auditee shall:

- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Good internal controls require that purchase orders be prepared prior to the purchase of goods or services, and that written policies and procedures are developed for purchases.

This is a repeat of prior year Finding 11-17.

Recommendation

The district should ensure that purchase orders are prepared prior to the purchase of goods and services.

In addition, the district should develop written policies and procedures for the fiscal management of its federal programs.

District's Response

The district will ensure purchase orders are prepared prior to the purchase of goods and services.



**FINDING 12-19—  
National School Lunch  
Program (NSLP) –  
Noncompliance with  
eligibility requirements**

**CFDA #10.555—  
U.S. Department of  
Agriculture, California  
Department of Education  
(30000) (50000)**

Our review of the NSLP disclosed that the district did not properly adjust the eligibility status for 2 of 7 student files reviewed, and students who should have been classified as either reduced price or not eligible for the program because their income verification forms were not returned, were instead classified to receive free meals. As a result, students who were required to pay the reduced or full price for meals, instead received free meals. However, there are no questioned costs because the value of the meals is negligible.

OMB Circular A-133 Compliance Supplement, Part 4 - Department of Agriculture, III., CFDA 10.555, E.1.b.(1) states, in part:

A child's eligibility for free or reduced price meals under a Child Nutrition Cluster program may be established by the submission of an annual application or statement which furnishes such information as family income and family size. SFAs, institutions, and sponsors determine eligibility by comparing the data reported by the child's household to published income eligibility guidelines.

OMB Circular A-133, Subpart C, section 300 states, in part, that the auditee shall:

...(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulation, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Good internal controls require that applications be received and reviewed to ensure that only eligible participants receive program benefits.

Recommendation

The district should ensure that income verification forms are received and reviewed in order to determine the proper eligibility status for students that participate in the NSLP.

District's Response

The district will ensure income verification forms are received and reviewed and that students are properly classified.

**FINDING 12-20—  
Ed Jobs Program—  
Noncompliance with  
allowable cost  
requirements**

Our review of the district's Ed Jobs Program disclosed that the district charged improper salaries to the program. General administrative expenses are prohibited from being charged to the Ed Jobs Program, and therefore, the salary for the Chief Business Official was improperly charged to the program during the month of May 2012. As a result, \$10,287 is in question.

**CFDA #84.410—  
Ed Jobs Program, U.S.  
Department of Education,  
California Department of  
Education  
(30000) (50000)**

OMB Circular A-133, Part 4, Subpart A states, in part:

LEAs are prohibited from using Ed Jobs funds for general administrative expenses as that term is defined by the National Center for Education Statistics (NCES) in its Common Core of Data. These prohibited expenses are administrative expenditures related to the operation of the superintendent's office of the LEA's board of education, including the salaries and benefits of LEA-level administrative employees.

Good internal controls require that the district implement policies and procedures to ensure that program funds are spent for the intended purpose and only allowable activities are charged against the program.

Recommendation

The district should:

- Reverse the unallowable administrative salary expenditures that were charged to the Ed Jobs Program, and apply them to the proper resource.
- Ensure that unallowable expenditures are not charged against its federal programs.

District's Response

The district will review the charges to Ed Jobs and make appropriate corrections.

**SECTION IV—STATE COMPLIANCE**

**FINDING 12-21—  
Attendance reporting  
deficiencies  
(10000) (30000) (40000)**

While verifying attendance that was reported for King City High School, we noted that the district overclaimed attendance for 1 out of 14 students selected for review. Apportionment days claimed for one student did not agree to the attendance days shown on the teacher's weekly register. Teachers marked the student with 'U' (unexcused absences) for one day, and the Monthly Attendance Report showed the student present on the same day. Total attendance was overreported by 1 day, or .01 ADA at P-2, or \$54 in state funding.

California Education Code section 46010 states:

The total days of attendance of a pupil upon the schools and classes maintained by a school district, or schools or classes maintained by the county superintendent of schools during the fiscal year shall be the number of days school was actually taught for not less than the minimum schooldays during the fiscal year less the sum of his or her absences.

California Education Code section 46010.3 states, in part:

... for purposes of calculating days of attendance in order to compute any apportionment of state funding under this code, a pupil enrolled in a regular day class, including opportunity classes and classes conducted in county community schools, for the minimum day that is applicable to that pupil is deemed to be present for the entire school day, unless he or she is absent for the entire school day.

Good internal controls require school sites to properly record attendance and maintain attendance records to accurately reflect student attendance claimed by the district.

This is a repeat of prior year Finding 11-20.

Recommendation

The district should:

- Strengthen controls at the school sites to assure teachers and attendance staff properly record attendance.
- Comply with Education Code sections 46010 and 46010.3, and not report attendance for students who were absent.

District's Response

The district has been, and will continue to, review its attendance taking procedures. The district will also put into place quarterly attendance auditing procedures.

**FINDING 12-22—  
Instructional time  
overstated  
(30000) (40000)**

The district miscalculated the instructional minutes for Greenfield High School and King City High School by not including the correct number of minimum days in the calculation. There were 47 minimum days in the school year based on the school calendar, but the district used 34 days when calculating total instructional time for the school year. As a result, the district overstated instructional time by 778 minutes. However, the school sites still met the required number of instructional minutes for the school year.

Good internal controls require the district to ensure that instructional time calculations incorporate all schedules, including rally days.

This is a repeat of prior year Finding 11-24.

Recommendation

The district should ensure that instructional time calculations are correct.

District's Response

The district will review its current procedure for calculating instructional minutes to ensure that all minimum days are included.

**FINDING 12-23—  
Inaccurate calculation  
of administrator-to-  
teacher ratio  
(30000) (40000)**

The Standards and Procedures for Audits of California K-12 Local Education Agencies (section 19829(a)), require that the auditor verify that the school district is in compliance with the administrator-to-teacher ratio requirement for the year audited, by determining that the employees were properly classified and that the ratio was calculated consistent with the provisions of Education Code section 41403. When the number of administrators per one hundred teachers exceeds the allowable ratio set forth in Education Code section 41402, the number of excess administrators and the associated penalty is to be reported as set forth in Education Code section 41404.

In order to verify that the district was in compliance with the administrator-to-teacher ratio, we requested and were furnished with the district's categorization listing of all certificated employees. In this listing, the district's human resources department categorized all of the certificated employees, including teachers and administrators, into four categories by assigning object codes as required by the California School Accounting Manual.

Based on this district-prepared listing of categorized employees, we recalculated the district's ratio of administrative employees to teachers and verified that the district exceeded the maximum number of allowable administrative employees by two Full-Time Equivalents (FTEs). We noted the following variances from the FTE amounts for teachers and administrative employees that the district used in completing its revised Employee Ratio Worksheet for FY 2011-12:

Part I Number of Certificated Employees (Full-time equivalents (FTE), calculated to two decimal places, to include full-time, part-time, and prorated positions)

|  | <u>District</u> | <u>Audited</u> | <u>Variance</u> |
|--|-----------------|----------------|-----------------|
| A) Administrative                                    | 6.00            | 7.00           | 1.00            |
| B) Exempt Administrative                             | 0.10            | 0.10           | 0.00            |
| C) Net Administrative<br>(Line A minus Line B above) | 5.90            | 6.90           | 1.00            |
| D) Teachers  | 74.75           | 69.55          | (5.20)          |
| E) Pupil Services                                    | 3.00            | 3.00           | 0.00            |

Part II Maximum Number of Administrative Employees (calculated to two decimals)

|   | <u>District</u> | <u>Audited</u> | <u>Variance</u> |
|---|-----------------|----------------|-----------------|
| A) Allowed Ratio <sup>1</sup><br>(Enter .08 for unified, .07 for high school, or .09 for elementary school districts) | 0.07            | 0.07           | 0.00            |
| B) Maximum Administrators<br>(Ratio from Part II, Line A x Teacher FTE from Part I, Line D)                           | 5.23            | 4.87           | (0.36)          |

Part III Excess Administrator FTE (calculated to two decimals)

|  | District | Audited | Variance |
|--|----------|---------|----------|
| A) Actual Excess<br>(Part I, Line C minus Part II, Line B. If zero or negative, enter -0-)   | 0.67     | 2.03    | 1.36     |
| B) Rounded Excess<br>(Round any FTE reported on part III, Line A to the nearest whole number (e.g., 0.49 or less rounds to 0.00, 0.50 or above rounds to 1.00, 1.49 rounds to 1.00, and 1.50 to 2.00, etc.)) | 1.00     | 2.00    | 1.00     |

We recalculated the penalty for the two excess administrators using the worksheet provided at CDE’s website [<http://www.cde.ca.gov/fg/aa/ca/atr.asp>]; and the penalty equates to \$118,112 as follows:

Calculation of Penalty for Excess Administrator FTE

|   |                            |
|---|----------------------------|
| A) District's Total State Revenue   | \$ 10,062,643 <sup>2</sup> |
| B) District's Total Revenue and Other Financing Sources                   | \$ 21,325,584 <sup>3</sup> |
| C) Portion of State Revenue in Total Revenue                              | 47.19%                     |
| D) Total Annual Salaries of Administrative FTE reported on Part I, Line A | \$ 876,012 <sup>4</sup>    |
| E) Average Administrator Salary   | \$ 125,145 <sup>5</sup>    |
| F) State Funded Share of Administrator Salary                             | \$ 59,056                  |
| G) Penalty  | \$ 118,112 <sup>6</sup>    |

<sup>1</sup> Maximum ratio of administrative employees to each 100 teachers per California Education Code section 41402

<sup>2</sup> Source: 2010-11 Unaudited Actuals, Form 01, pages 1 – 3.

<sup>3</sup> Source: Unaudited Actuals, Form 01, page 1

<sup>4</sup> Per district’s Position Control Information for FY 2011-12

<sup>5</sup> [\$876,012 / 7.00 (Total Administrative FTE) = \$125,145].

<sup>6</sup> [F x 2 (Rounded Excess Administrative FTE)]

There was a net variance of \$67,810 between our penalty calculation and the district’s calculation (\$118,112 and \$50,302 respectively).

California Education Code section 41400 states:

Legislative Intent: It is the intent and purpose of the Legislature to improve public education in California by maximizing the allocation of existing resources, to discourage the growth of bureaucracy in the public schools, and to emphasize the importance and significance of the classroom teacher.

California Education Code section 41401 states:

For the purpose of this article:

- (a) “Administrative employee” means an employee of a school district, employed in a position requiring certification qualifications, who does not come within the definition set forth in subdivision (c) or (d).

- (b) "Classified employee" means an employee of a school district, employed in a position not requiring certification qualifications.
- (c) "Pupil services employee" means an employee of a school district, employed in a position requiring a standard designated services credential, who performs direct services to pupils. "Pupil service employee" includes, but is not limited to, in-school librarians, school nurses, assistant in-school librarians, audiovisual personnel, counselors, psychologists, psychometrists, guidance and welfare personnel, attendance personnel, school social workers, and all other certificated personnel performing pupil-personnel, health, or librarian services.
- (d) "Teacher" means an employee of a school district, employed in a position requiring certification qualifications, whose duties require him or her to provide direct instruction to pupils in the schools of that district for the full time for which he or she is employed. "Teacher" includes, but is not limited to, teachers of special classes, teachers of exceptional children, teachers of pupils with physical disabilities, teachers of mentally retarded minors, substitute teachers, instructional television teachers, specialist mathematics teachers, specialist reading teachers, home and hospital teachers, and learning disability group teachers. Instructional preparation time shall be counted as part of the teacher full-time equivalent, but not limited to, mentor teacher or department chairperson time.

California Education Code section 41402 states:

The maximum ratios of administrative employees to each 100 teachers in the various types of school districts shall be as follows:

- (a) In elementary school districts – 9.
- (b) In unified school districts – 8.
- (c) In high school districts – 7.

This section shall not apply to a school district that has one or fewer administrators.

California Education Code section 41010 states, in part:

The accounting system used to record the financial affairs of any school district shall be in accordance with the definitions, instructions, and procedures, published in the California School Accounting Manual as approved by the State Board of Education and furnished by the Superintendent of Public Instruction.

Good internal controls and best business practices require that management monitor its staffing to ensure compliance with State requirements.

This is a partial repeat of prior year Finding 11-25.

Recommendation

The district should:

- Pay the State the penalty amount of \$118,112.
- Establish internal controls to monitor the number of administrative employees employed by the district to ensure that the administrator-to-teacher ratio does not exceed the maximum number allowed.
- Ensure that accurate FTE totals are used for the administrator-to-teacher ratio calculation.
- Adhere to California Education Code and instructions prescribed by CDE in preparing the ratio and penalty calculations.

District's Response

The district calculated the ratio in accordance with instructions provided by CDE. The district will be in compliance with the Administrator to Teacher Ratio in 2012/13.



**FINDING 12-24—  
School Accountability  
Report Card (SARC)  
deficiencies  
(40000) (72000)**

While reviewing the district's SARC reports, we noted discrepancies between the information contained in the SARC and the information contained in the Facility Inspection Tool (FIT) reports. A summary of the discrepancies are as follows:

King City High School:

- The SARC reported Restrooms/Fountains as "Fair," when the FIT reported Restrooms/Fountains as "Good."
- The SARC reported External/Grounds as "Fair," when the FIT reported External/Grounds as "Good."

Greenfield High School:

- The SARC reported Interior Surfaces as "Good," when the FIT reported Interior Surfaces as "Fair."

California Education Code section 17002 (d) (1) states, in part:

...In order to provide that school facilities are reviewed to be clean, safe, and functional, the school facility inspection and evaluation instrument and local evaluation instruments shall include at least the following criteria:

- (O) Roofs, gutter, roof drains, and downspouts appear to be functioning properly and are free of visible damage and evidence of disrepair. . . .
- (S) Overall cleanliness of the school grounds, buildings, common areas, and individual rooms demonstrates that all areas appear to have been cleaned regularly, and are free of accumulated refuse and unabated graffiti. . . .

California Education Code section 33126 states, in part:

- (a) The school accountability report shall provide data by which a parent can make meaningful comparisons between public schools that will enable him or her to make informed decisions on the school in which to enroll his or her children.

Good internal controls require that reports be accurate and adequately supported.

This is a repeat of prior year Finding 11-26.

Recommendation

The district should implement a review process to ensure that the information reported in the SARC is complete, accurate, and consistent with the Facility Inspection Tool.

District's Response

The district inputs the data from the year required on the SARC report.

**FINDING 12-25—  
Pertussis immunization  
verification deficiencies  
(10000) (30000) (40000)**

Our review of the district's pertussis immunization records for the 2011-12 school year disclosed that the district did not have evidence on file to support when the pertussis vaccine was given to students, or that an exemption existed by the 30th calendar day after the first day of school attended by the students. We noted deficiencies for 2 of 183 sampled files reviewed as follows:

- One student attended school for four days beyond the 30 day conditional period before receiving the vaccination. As a result, 4 days, or .02 ADA was overreported.
- One student did not receive the vaccination at all due to a medical exemption, but the supporting documentation was lost by the district. As a result, 36 days, or .20 ADA was overreported.

Based on the files that were reviewed, a total of 40 pupil attendance days were overreported, which equates to .22 ADA.

California Health and Safety Code section 120335.1(a) states:

Notwithstanding Section 120335, the county office of education, the governing board of a school district of attendance, or the governing body of a charter school may allow a pupil, advancing to or enrolled in any of grades 7 to 12, inclusive, to conditionally attend school for up to 30 calendar days, commencing with the pupil's first day of attendance in the 2011-12 school year for that county office of education or school district, if that pupil has not been fully immunized with all pertussis boosters appropriate for the pupil's age and if all of the following conditions are met:

- (1) The pupil was enrolled in the county office of education or school district in the prior year, and is continuing in the same or advancing to the next grade level.
- (2) The pupil's first day of attendance in the 2011-12 school year for that county office of education or school district occurs on or before the sixth Friday following the first day on which classes are offered at the school in which the pupil is enrolled.
- (3) The county office of education or school district work with the pupil's parent or legal guardian so that the pupil receives all immunizations or boosters necessary for continued attendance.

Recommendation

The district should:

- Review attendance records to ensure pupils who are not eligible for apportionment are not claimed.
- Maintain adequate records to support when immunization records are verified by the district.

District's Response

The district will review these records. Also, the district will provide training to staff on maintaining adequate immunization records.

## Schedule of Prior Audit Findings Year Ended June 30, 2012

| Prior Year's Findings and Recommendations  | Current Status                        | District's Explanation<br>if not Implemented   |
|--|---------------------------------------|--|
| <u>Going Concern</u>   |                                       |  |
| Finding 11-01—Going Concern - Based on declining enrollment, negative certification reports, budget cuts to state and federal funded programs, and audit findings with questioned costs. Recommendation: The district should continue to monitor its plans to address declining enrollment, comply with state and federal regulations to avoid questioned costs, and continue to work to meet its financial obligations.   | Not implemented;<br>See Finding 12-01 | The district is well aware of its going concern status. The district is restructuring its recovery plan in an attempt to meet its financial obligations on an on-going basis.  |
| Finding 10-01—Going concern  |                                       |  |
| Finding 09-01—Going concern  |                                       |  |
| <u>Capital Assets</u>  |                                       |  |
| Finding 11-02—Capital assets not auditable - The district did not track expenditures of \$5,000 and greater; add purchases made during the year to its capital assets listing; verify that all assets had correct and unique tag numbers; maintain an asset listing that includes land, land improvements, buildings, building improvements, and equipment replacements; remove disposed assets; distinguish non-depreciable from depreciable items; and maintain adequate supporting documentation. Recommendation: The district should obtain a complete capital asset valuation that includes all land, buildings, vehicles, and equipment. The district should confirm that the valuation is complete, accurate, and approved by the State Administrator. In addition, the district should establish written policies and procedures.  | Not implemented;<br>See Finding 12-02 | The district will do a valuation of land so that capital assets can be auditable. Once this occurs the district will be able to maintain it annually and policies will be reviewed at that time.   |
| Finding 10-02—Inventory of Equipment/Capital Assets  |                                       |  |
| Finding 09-02—Inventory of Equipment/Capital Assets  |                                       |  |
| <u>Associated student body fund (ASB)</u>  |                                       |  |
| Finding 11-03—ASB not auditable - The district comingled ASB funds in the cash in county treasury General Fund; did not disclose all ASB accounts to auditors; had large dollar variances between its records and bank statements; did not reconcile all ASB accounts; did not authorize all ASB expenditures; and combined scholarship funds using ASB accounts. Recommendation: The district should implement policies and procedures to manage ASB funds; establish separate bank accounts for ASB activity at each school; ensure all bank accounts are disclosed to auditors; maintain all ASB bank statements; perform bank reconciliations monthly; prepare complete and accurate ASB financial statements for all school sites with ASB activity; account for all liquidated CDs and missing funds; ensure that all ASB activity is properly authorized by the district; and establish written policies and procedures specific to scholarship donations and awards. | Not implemented;<br>See Finding 12-03 | On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13. |

| Prior Year's Findings and Recommendations  | Current Status   | District's Explanation if not Implemented   |
|--|--|---|
| <p>Finding 10-08—ASB Account reconciliations<br/>                     Finding 09-10—ASB Account reconciliations<br/>                     Finding M-06—ASB bank reconciliations are not performed properly.<br/>                     Finding M-07—ASB bank reconciliations are not reviewed by an independent party.<br/>                     Finding M-10—ASB beginning balance do not match prior year's ending balance.</p>  | <p>Not implemented;<br/>                     See Finding 12-03</p> | <p>On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13.</p> |
| <p>Finding M-08—ASB Disbursements tested did not have invoices or receipts to support the amount of money approved by the ABS.</p>   | <p>Not implemented;<br/>                     See Finding 12-03</p> | <p>On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13.</p> |
| <p>Finding 11-05—Associated student body fund (ASB)-- cash receipts deficiencies - The district did not adhere to internal control procedures in handling cash receipts.<br/>                     Recommendation: The district should implement controls to ensure all receipts are properly counted and reconciled; ensure that all cash collections are deposited at the bank at least weekly; and ensure that all student body fund collections follow the district's cash receipts procedures and/or the FCMAT Associated Student Body Accounting Manual and Desk Reference.</p> | <p>Not implemented;<br/>                     See Finding 12-03</p> | <p>On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13.</p> |
| <p>Finding M-03—ASB Teacher/Advisor not turning in Cash Receipts or Cash Receipts Log with the Deposits to the ASB bookkeeper.</p>   |  |   |
| <p>Finding M-05—ASB bookkeeper held money for up to 39 days before making bank deposit.</p>  |  |   |

| Prior Year's Findings and Recommendations   | Current Status                                | District's Explanation if not Implemented   |
|---|---|---|
| <p>Finding 11-06—Associated student body fund (ASB)—internal control deficiencies - The district did not adhere to internal control procedures in handling the ASB program. Recommendation: The district should establish separate bank accounts for King City High School and Greenfield High School ASB funds; create and adhere to policies and procedures for its scholarship activities; ensure that journal entries to ASB accounts have prior written approval from the ASB advisor, site administrator, and/or within the club's minutes; and ensure that the State Administrator or governing board reviews and approves the ASB fundraising events at the beginning of each school year or designate another employee to do so.</p> | <p>Not implemented;<br/>See Finding 12-03</p> | <p>On July 1, 2012 the district closed the ASB accounts in the financial system (FMS) and opened individual bank accounts for each high school. The district now uses a software package that is specifically for Associated Student Body funds. All ASB transactions are now separated from the General Fund. The ASB software tracks expenditures and cash receipts. Training for administration and club and class advisors was given in 2011-12 and again in 2012-13.</p> |
| <p><u>Base rental payments</u></p>  |   |   |
| <p>Finding 11-07—Base rental payments not properly recorded - The district incorrectly recorded the base rental payments by reducing its long-term debt instead of recording the payments as rental expenditures. Recommendation: The district should record the necessary adjusting journal entries to properly recognize the base rental payment outstanding at June 30, 2011.</p>  | <p>Implemented</p>                            |   |
| <p><u>Cash reconciliations not performed</u></p>  |   |   |
| <p>Finding 11-08—The district did not reconcile its Cash in County Treasury accounts because the reconciliations are performed by the County Office of Education. However, the County Office of Education does not provide any reconciliation information to the district. Recommendation: The district should obtain, review, and maintain the reconciliations performed by the County Office of Education to ensure that transactions recorded by the County Office of Education on behalf of the district are correct. The district should also ensure that cash with fiscal agent is reconciled on a regular basis.</p>   | <p>Not implemented;<br/>See Finding 12-04</p> | <p>There is no cash reconciliation with the County Treasury as records are not made available to the district to do this task by either MCOE or the County Treasurer.</p>   |
| <p>Finding 10-06—Bank reconciliations<br/>Finding 09-07—Bank reconciliations</p>  |   |   |
| <p><u>Revolving fund used as a clearing account</u></p>   |   |   |
| <p>Finding 11-09—The district uses the Revolving Fund as a clearing account to deposit revenue collections for the ASB Fund. Recommendation: The district should establish a separate bank account to be used as a clearing account, and adopt a formal policy that limits the district's allowable deposits and addresses specific uses and restrictions of the Revolving Fund.</p>  | <p>Not implemented;<br/>See Finding 12-05</p> | <p>The district will establish a separate account for deposits that are for the "clearing" account when there is sufficient staff to manage another bank account.</p>   |
| <p>Finding M-02—District Revolving Basic Business checking account and Revolving Business Market Rate account are being used as a revolving and clearing account.</p>   |   |   |

| Prior Year's Findings and Recommendations   | Current Status                        | District's Explanation if not Implemented  |
|---|---------------------------------------|--|
| <u>Revenue and cash receipts not adequately supported</u>   |                                       |  |
| Finding 11-10—The district did not provide adequate documentation to support revenue receipts or journal entries that were posted. Recommendation: The district should implement procedures to ensure that appropriate supporting documentation is maintained to support all revenue and cash receipt transactions.             | Not implemented;<br>See Finding 12-06 | The district keeps all back up for cash deposits. The district prints off all cash transfers entered by MCOE along with the backup. The district is now attaching backup to journal entries.                     |
| Finding 10-05—Cash receipts   |                                       |  |
| Finding 09-05—Cash receipts   |                                       |  |
| <u>Accounts receivable deficiencies</u>   |                                       |  |
| Finding 11-11—The district did not maintain adequate journal entry forms to support accounts receivable transactions. Recommendation: The district should maintain adequate documentation to support its accounts receivable balances and identify uncollectible receivables.   | Not implemented;<br>See Finding 12-07 | The district will create a procedure to ensure that all information used to create Accounts Receivable transactions is kept in a separate file for that purpose.   |
| <u>Deficiencies in payroll</u>  |                                       |  |
| Finding 11-12—The district did not maintain current and complete payroll records for its employees. Recommendation: The district should review all of its personnel files to ensure that the files are current and complete.  | Not implemented;<br>See Finding 12-08 | The district has information regarding payroll records in several different files. They will be kept in the personnel file going forward.  |
| <u>Expenditures not adequately supported</u>  |                                       |  |
| Finding 11-13—The district did not maintain adequate documentation to support its expenditures. Recommendation: The district should implement internal controls to ensure that expenditures are reviewed and properly authorized. In addition, the district should maintain adequate documentation to support all expenditures. | Not implemented;<br>See Finding 12-09 | The district has put into place procedures for purchasing and the types of supporting documentation needed to make payment. There are times when emergencies occur and documentation is received after the fact. |
| Finding 10-03—Purchasing  |                                       |  |
| Finding 09-03—Purchasing  |                                       |  |

| Prior Year's Findings and Recommendations                 | Current Status                                | District's Explanation if not Implemented   |
|---|---|---|
| <p><u>Lack of segregation of duties</u></p>               | <p>Not implemented;<br/>See Finding 12-10</p> | <p>Several changes have been made in the 2012-13 year. The mail is now opened and date stamped by the receptionist. She records any checks on a Daily Receipt log in a shared drive on the computer. The CBO then prints the daily receipt log and balances it to the bank deposit. Accounts Payable warrants are input by the Manager, Fiscal Services, but the actual warrants are matched to invoices and mailed out by the Business Services Technician. Payroll is input by the CBO and payroll warrants, as well as payroll vendor warrants, are processed by the Manager, Fiscal Services. Until the district has the funds to support more positions internal controls are difficult to manage.</p>   |
| <p><u>Inadequate controls over salaries and wages</u></p> | <p>Not implemented;<br/>See Finding 12-17</p> | <p>The district has put into place a procedure to ensure that time certifications are done on a regular basis. All food service workers complete time certifications.</p>   |
| <p><u>Title I-- compliance deficiencies</u></p>           | <p>Implemented</p>                            | <p>Finding 11-16—The district did not maintain adequate source documents to support journal entries posted the general ledger for the Title I program. Also, the district did not provide adequate supporting documents to show that the comparability requirements for Title I were met. Recommendation: The district should request and maintain documentation from the county office of education to support transactions posted and/or journal entries made by the county office of education on behalf of the district; complete the comparability for 2010-11 to show that the comparability requirements were met for the Title I program; and prepare and maintain documentation each year to support that the comparability requirements were met for the Title I program.</p> |

| Prior Year's Findings and Recommendations   | Current Status                                | District's Explanation if not Implemented  |
|---|---|--|
| <u>Inadequate controls over purchases</u>   |   |  |
| <p>Finding 11-17—The district did not maintain adequate source documents to support expenditures charged against the NSLP, Title I, Title I (ARRA), and Title II (ARRA) programs. Recommendation: The district should ensure that internal controls over federal programs are established and implemented so that all federal compliance requirements are met; written policies and procedures for fiscal management over federal programs are developed and implemented; adequate documentation is maintained to support all purchases of goods and services; and purchase orders are prepared prior to the purchase of goods or services.</p> | <p>Not implemented;<br/>See Finding 12-18</p> | <p>The district will review its policies and procedures for the fiscal management of federal programs.</p>   |
| <u>Inadequate controls over capital assets and equipment</u>  |   |  |
| <p>Finding 11-18—The district does not track the resource for equipment items purchased with federal funds. Recommendation: The district should ensure that internal controls over equipment and real property are sufficient to provide reasonable assurance that the district manages and disposes of equipment and real property in accordance with federal and state requirements. In addition, the district should implement procedures to ensure that it effectively manages and accounts for its capital assets and equipment.</p>   | <p>Implemented</p>                            |  |
| <u>Special education program (ARRA)—IEP record deficiencies</u>   |   |  |
| <p>Finding 11-19—The district did not maintain supporting records to show that students' parents were notified in advance of an IEP team meeting. Recommendation: The district should comply with Education Code requirements, federal grant requirements, and its own written procedures for the special education program. In addition, the district should send out notices of meetings in advance of the proposed team meeting, and ensure that meeting forms are maintained and provided upon request.</p>   | <p>Implemented</p>                            |  |
| <u>Attendance reporting deficiencies</u>  |   |  |
| <p>Finding 11-20—The district overclaimed attendance by five days for a student who was marked as absent on the teacher register. Recommendation: The district should strengthen controls at the school sites to ensure that teachers and attendance staff properly record attendance; and comply with Education Code sections 46010 and 46010.3, and not report attendance days for students who were absent.</p>  | <p>Not implemented;<br/>See Finding 12-21</p> | <p>All employees involved with student attendance were sent to training in the early part of 2012-13. They will be sent annually to ensure they understand the system and up to date on new laws. The Student Information Manager will make site visits to monitor that attendance is being input correctly.</p> |



| Prior Year's Findings and Recommendations  | Current Status                              | District's Explanation if not Implemented   |
|--|---|---|
| <p>Finding 11-21—Attendance reconciliation variance - We noted a variance between the district's attendance summary and the P-2 attendance report that the district filed with CDE. Recommendation: The district should ensure that any revision to attendance reported to CDE is adequately supported and the detail to support the revision is provided upon request.</p>  | Implemented                                 |   |
| <u>Non-credentialed teacher</u>  |   |   |
| <p>Finding 11-22—One teacher at Greenfield High School did not possess a valid teaching credential for the entire 2010-11 school year. Recommendation: The district should pay the State the penalty amount of \$121,255 for the non-credentialed teacher; and ensure that all teachers hold a valid teaching credential prior to providing instruction to students.</p>   | Implemented                                 |   |
| <u>Continuation education reporting deficiencies</u>   |   |   |
| <p>Finding 11-23—The district did not maintain accurate attendance records to support the total Continuation education ADA reported to CDE. Recommendation: The district should submit a revised P-2 and Annual report of attendance to the state that reflect adjustments for all unsupported ADA. Also, the district should implement procedures to ensure that Continuation education attendance staff and teachers properly record hourly attendance; teachers use their actual name when signing attendance registers; and the school site maintains signed and dated records supporting all continuation education attendance reported.</p>  | Implemented                                 |   |
| <u>Instructional time miscalculations</u>  |   |   |
| <p>Finding 11-24—The district miscalculated the instructional minutes for both King City High and Greenfield High due to shortened days for school rallies that were not factored into the calculation. Recommendation: The district should ensure that instructional time calculations are correct.</p>   | Not implemented;<br>See Finding 12-22       | The district is implementing a process to ensure that it calculates instructional minutes correctly and includes all minimum days.  |
| <u>Administrative employees to teachers ratio miscalculations</u>  |   |   |
| <p>Finding 11-25—The district exceeded the maximum number of allowable administrative employees by 3 Full-Time Equivalents (FTE's). Variances were noted between the audited calculation and the district's calculation. Recommendation: The district should pay the State the penalty amount of \$153,411; establish internal controls to monitor the number of administrative employees employed by the district to ensure that the ratio of administrative employees does not exceed the maximum number allowed; ensure that accurate FTE totals are used for the administrative employees to teachers ratio calculation; and adhere to California Education Code and instructions prescribed by CDE in preparing the ration calculation.</p> | Partially implemented;<br>See Finding 12-23 | The district is making every effort to resolve this finding. However, with only 1900 students and two comprehensive high schools and one continuation school it is doubtful they will be able to resolve it in the near future. |

| Prior Year's Findings and Recommendations  | Current Status                                | District's Explanation if not Implemented   |
|--|---|---|
| <u>School accountability report card (SARC) deficiencies</u>   |   |   |
| <p>Finding 11-26—The detail contained in the district's SARC reports was not consistent with the information contained in the Facility Inspection Tool reports. Recommendation: The district should implement a review process to ensure that the information reported in the SARCs is complete, accurate and consistent with the Facility Inspection Tool.</p>  | <p>Not implemented;<br/>See Finding 12-24</p> | <p>The SARC report is not a fiscal issue. The district inputs the data from the year required on the SARC report.</p> |
| <u>Charter School deficiencies</u>   |   |   |
| <p>Finding 11-27—Independent study pupil-teacher ratio exceeded - The district exceeded the ratio of pupils to teachers by 4 units of ADA. Recommendation: The district should repay the State \$73,776 for exceeding the allowable pupil-teacher ratio for independent study students; and ensure that the independent study pupil-teacher ratio is calculated in accordance with the Education Code and California Department of Education requirements.</p>   | <p>Implemented</p>                            |   |
| <p>Finding 11-28—Independent study program deficiencies - The district claimed attendance for students prior to obtaining the appropriate signatures on student contracts. Also, work samples were not maintained for 2 of 15 student files reviewed. Recommendation: The district should implement procedures to ensure that attendance is properly recorded for all independent study students, and that representative samples of each student's work products are retained as required by State regulations.</p> | <p>Implemented</p>                            |   |

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250-5874**

**<http://www.sco.ca.gov>**

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Early Retirement Incentive Memorandum of Understanding with CSEA

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- \_\_\_\_\_ Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- \_\_\_\_\_ Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- X   \_\_\_\_\_ Develop/Sustain Fiscal Crisis Long-Term Solution
- \_\_\_\_\_ Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- \_\_\_\_\_ Ensure that Facilities are Safe for Staff and Students
- \_\_\_\_\_ Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

The District CSEA Management team, with the district members of CSEA reached an agreement with CSEA on an early retirement incentive for CSEA members. The incentive is meant to be a cost savings to the school district.

Recommendation:

It is recommended that the State Administrator ratify the Memorandum of Understanding for Early Retirement for District CSEA members.

Fiscal Impact:

Depending on the number of employees accepting this incentive, there will be a cost savings to the district.

Submitted By:



Daniel R. Moirao Ed.D.  
State Administrator

Approved:



Daniel R. Moirao Ed.D.  
State Administrator

Memorandum of Understanding  
Between the  
California School Employees Chapter 529  
and the  
South Monterey County Joint Union High School District

For any eligible employee who submits an irrevocable letter of retirement on or before noon of June 5, 2013 to take effect July 1, 2013, the District will guarantee one of the following options. The retiring employee shall select his/her appropriate option.

Option 1- Any employee who has at least fourteen (14) years of service with the district and is sixty (60) years old by June 30, 2013, will receive no less than \$10,000 per year toward health benefits for the same health plan provided all CSEA bargaining unit members until age sixty-five (65) or is eligible for Medicare coverage and will also receive \$5,000 per year for the subsequent three (3) years that may be used to purchase benefits through the District with the same health plan provided all CSEA members.

Option 2- Any employee who is at least fifty-seven (57) years of age and has at least ten (10) years of service in the District by June 30, 2013, will receive no less than \$10,000 per year toward health benefits for the same health plan provided all CSEA members at the rate of \$10,000 from the commencement of his/her retirement to age sixty-five (65) or is eligible for Medicare coverage.

This incentive shall not apply to anyone turning in a retirement letter after noon on June 5, 2013.

For CSEA Chapter 529:

Date 5/22/2013

María E. [Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

For the District:

Date 5/22/13

[Signature]  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Employment Contract with Duane Wolgamott

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- \_\_\_\_\_ Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- \_\_\_\_\_ Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- X   Develop/Sustain Fiscal Crisis Long-Term Solution
- \_\_\_\_\_ Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- \_\_\_\_\_ Ensure that Facilities are Safe for Staff and Students
- X   Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

On a prior personnel report, the State Administrator approved the hiring of Duane Wolgamott as the Business Manager for the South Monterey County Joint Union High School District. Attached is the employment agreement with Mr. Wolgamott.


Recommendation:

It is recommended that the State Administrator approve the employment agreement with Mr. Duane Wolgamot.

Fiscal Impact:

Currently budgeted.

Submitted By:



Daniel R. Moirao Ed.D.  
State Administrator

Approved:



Daniel R. Moirao Ed.D.  
State Administrator

## SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

### Employment Agreement between Duane Wolgamott, Business Manager and the South Monterey County Joint Union High School District

This Agreement is entered into as of this thirtieth (30th) day of May, 2013, between the State Administrator, on behalf of the Governing Board (hereinafter "the Board") of and on behalf of the South Monterey County Joint Union High School District (hereinafter "the District"), and Duane Wolgamott (hereinafter "the Business Manager").

1. **Term:** The State Administrator, on behalf of the Board hereby employs Duane Wolgamott as Business Manager of the District for a term of thirteen months, beginning May 30, 2013 and ending on June 30, 2014. This Agreement is subject to renewal annually at the discretion of the State Administrator.
2. **Business Manager and State Administrator/Board Responsibilities:** The Business Manager works under the direction of the State Administrator. As such, the Business Manager shall have the primary responsibility for execution of the budget, whereas the State Administrator, on behalf of the Board, shall retain the primary responsibility for formulating District goals and adopting the Budget. It is the philosophy of the State Administrator, on behalf of the Board, that the Business Manager is the financial leader and a part of the management team that provides leadership for the District in the area of school and district finances.
3. **Salary Payment:** The annual salary of the Business Manager of one hundred thousand seven-hundred seventy-two dollars (\$100,772.00). This annual salary is based on twelve (12) months of full-time service. The annual salary shall be payable in twelve (12) equal monthly installments on the last day of each month. When only a portion of any month or year is served, the Business Manager's salary shall be prorated to reflect such service.
4. **Senior Management:** The Business Manager position is a senior management position of the classified service pursuant to Education Code sections 45100.5. The Business Manager shall not have any property interest in the position that would entitle him to permanent status in a Senior Management position; his employment rights are as provided for the Education Code sections 45104.5 and 35031.
5. **Work Year, Vacation and Holidays:** The Business Manager shall serve as a full-time employee of the District based on rendering twelve (12) months of full and regular service to the District during each annual period covered by this Agreement, prorated for less than a full year of service. The Business Manager shall be entitled to eighteen (18) days of paid vacation during any complete year of this Agreement, prorated for less than a year of service. Vacation days may be accumulated from year to year, provided, however, that such accumulated vacation shall at no time during the term of this Agreement exceed a total of six (6) days. If this Agreement should be terminated or expire before all earned and accrued vacation is taken, the Business Manager shall be

entitled to receive compensation, at the per diem rate based on his then current salary, for accumulated and unused vacation days up to but not to exceed the maximum provided herein.

The Business Manager shall receive the same holidays allowed other District employees on which the District office is closed pursuant to the District's approved work year calendar.

6. **Other Duties:** The Business Manager shall be responsible for duties as outlined in the job description.
7. **Benefits:**
  - a. During the term of this employment agreement the District will pay up to \$10,000 per year, prorated for less than a full year of employment, toward medical costs through MCSIG, and the District will pay employee only benefits for dental and vision.
  - b. During the term of this employment agreement the District will pay one hundred and seventy dollars (\$170) a month for the use of his personal vehicle, and seventy dollars (\$70) per month for use of personal cellular phone.
  - c. The Business Official shall receive all statutory benefits provided to other classified management employees of the District, including PERS.
  - d. Earned sick leave may be cumulative as provided by State law and Board rules and regulations.
8. **Expense Reimbursement:** The Business Manager shall be reimbursed for necessary expenses that may be incurred in the performance of duties. Verification of expenses, by the State Administrator shall be necessary for reimbursement within this provision.
9. **Conference Attendance:** Pre-approved conference expenses shall be paid by the District.
10. **Leaves:** The Business Manager shall receive all leaves as stated in Board policy.
11. **Review:** The State Administrator shall review the Business Manager's work performance by December 31, 2013.
12. **Termination of Agreement**
  - a. Mutual Consent: This Agreement may be terminated at any time by mutual consent of the State Administrator, on behalf of the Board and the Business Manager.



- b. Non Renewal of Agreement by the District: By signing this Agreement, the Business Manager accepts receipt of a written notice according to Education Code section 35031 that acknowledges the State Administrator's exercise of its right not to reelect or re-employ the Business Manager upon the expiration of this Agreement.

This Agreement terminates on the last day of the term herein or as extended in writing, upon sixty (60) days written notice to the Business Manager prior to the last day of the term herein or as extended in writing.

- c. Termination For Cause: This Agreement and all of the Business Manager's employment rights may be terminated by the State Administrator for breach of contract or for cause at any time. Upon request, the Business Manager may have a pre-dismissal meeting with the State Administrator regarding the decision to terminate the Business Manager's employment. This meeting shall be the Business Manager's exclusive right to any hearing that otherwise might be required by law.
13. **Work Records**: All documents, daily logs, and any other written work product the Business Manager generates while working under the terms of this Agreement shall be the District's sole and exclusive property.
14. **Severability**: If any provision of this contract is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the contract shall continue in full force and effect.
15. **Modification of Agreement**: This Agreement may be modified at any time with joint consent of the State Administrator, on behalf of the Board, and the Business Manager.



Daniel R. Moirao, Ed.D.  
State Administrator

Date: 4-29-13

I accept the above Agreement of employment and the terms and conditions thereof and will perform faithfully all of the duties of employment of Business Manager of the South Monterey County Joint Union High School District.



Duane Wolgamott, Business Manager  
South Monterey County Joint Union High School District

Date: 4-29-13

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Parent Donation

**MEETING:** June 11, 2013

**AGENDA SECTION:**

ACTION

INFORMATION

ACTION/CONSENT

---

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

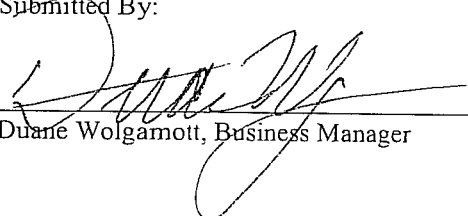
Summary:

Greenfield High School would like to acknowledge a donation of \$100, guitars, backpacks and school supplies from Abdul Alqudhi.

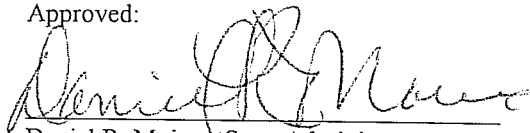
Recommendation:

Fiscal Impact:

Submitted By:

  
\_\_\_\_\_  
Duane Wolgamott, Business Manager

Approved:

  
\_\_\_\_\_  
Daniel R. Moirao, State Administrator

May 31, 2013

Dear Mr. Abdul Alqadhi,

Thank you very much for your generous donation of \$100.00, guitars, backpacks and school supplies to Greenfield High School students. Having the proper tools and being prepared for class daily is the foundation for student engagement. Thanks to your donation, students are on the road to success!

At Greenfield High, we endeavor to have our students make favorable contributions to their community. We encourage students to become exemplary role models who strive to make a positive difference for everyone, as you have for them. We are happy to tell you that your generous gifts will make a difference for our students.

Your generosity and support are a testament of your dedication to the school community.

Sincerely,

Lisa Mazza

Principal

Cc: Dr. Daniel Moirao, SMCJUHSD State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Acceptance of Gift from Greenfield Rotary to the  
Greenfield High School Music Program

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

The Greenfield Rotary Club made the focus of their fundraising to bring music to the Greenfield High School Music program. Earlier this year the club purchased guitars for guitar classes. Currently, they have donated \$7,000 towards the purchase of keyboards for the piano class and musical instruments for band classes. Greenfield has offered these programs previously, but did not have the musical instruments to support a program. The district is greatly appreciative of the efforts of the Greenfield Rotary Club and all its efforts to bring music to the high school.

Recommendation:

It is recommended that the State Administrator accept the donation of \$7,000 for the purchase of musical instruments at Greenfield High School.

Fiscal Impact:

No negative impact on the general fund.

Submitted By:



Daniel R. Moirao Ed.D.  
State Administrator

Approved:



Daniel R. Moirao Ed.D.  
State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Resolution #27:12/13 Layoff of Classified Staff due to Lack of Funds and/or Lack of Work      **MEETING:** June 11, 2013

**AGENDA SECTION:**

- ACTION**
  - INFORMATION**
  - ACTION/CONSENT**
- 

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

As a result of lack of funds and/or lack of work, and because the District is in a severe budget crisis and is seeking ways to align expenditures with income for the 2013-2014 school year, it is necessary to eliminate the identified classified positions.

Under state law, Education Code §§ 45101, 45114, 45117, 45298, and 45308, school districts must provide not less than 60 days notice to classified employees of a layoff. The District will continue to identify alternative solutions to ensure the least or a minimal impact on employees of the District.

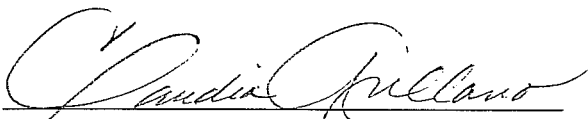
Recommendation:

It is recommended that the State Administrator approve Resolution #27:12/13 Layoff of Classified Staff due to Lack of Funds and/or Lack of Work.

Fiscal Impact:

Budget reductions needed to assist in addressing the District's budget shortfall.

Submitted By:



Claudia Arellano  
Human Resources Administrator

Approved:



Daniel R. Moirao, Ed.D.  
State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
RESOLUTION # 27:12/13**

**LAYOFF OF CLASSIFIED STAFF DUE TO LACK OF FUNDS AND/OR LACK OF WORK**

**WHEREAS**, due to lack of funds the District is in a severe budget crisis and is seeking ways to align expenditures with income for the 2013-2014 school year; and

**WHEREAS**, pursuant to Education Code sections 45101, 45114, 45117, 45298 and 45308, the Board of Trustees hereby finds it necessary and in the best interest of the District to reduce the following positions:

- Reduce One (1) 8-hour Food Service Position
- Reduce One (1) 6-hour Food Service Position
- Reduce One (1) 5.5-hour Food Service Position
- Reduce One (1) 5.5-hour Food Service Position to 3.0 hours
- Reduce One (1) 6.5-hour Food Service Position to 3.0 hours

**NOW, THEREFORE, BE IT RESOLVED** that as of the twelfth day of August, 2013, the classified positions as listed above shall be reduced.

**BE IT FURTHER RESOLVED** that the State Administrator's designed is authorized and directed to give notices of layoff to all affected employees not later than 60 days prior to the effective date of this action as set forth above.

**PASSED AND ADOPTED** this 11<sup>th</sup> day of June, 2013, by the action of the State Administrator.

---

Daniel R. Moirao, ED.D. State  
Administrator  
South Monterey County Joint Union High School District  
County of Monterey, State of California

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
GOVERNING BOARD**

**SUBJECT:** Approval of Resolution #29:12/13 for District  
Representatives to Joint Powers Authority

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

The District needs to update the Primary and Alternate representatives for the Santa Cruz/San Benito County Schools Insurance Group (Worker's Compensation) and Monterey/San Benito County Joint Powers Authority. The current primary representative is Linda Grundhoffer, Interim CBO and the District has no designated Alternate representative.

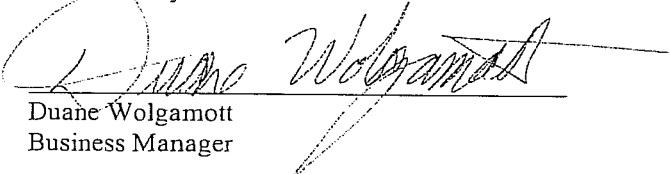
Recommendation:

The recommendation is to change the designation of Primary and Alternate representatives to JPAs.


Fiscal Impact:

None.

Submitted By:

  
Duane Wolgamott  
Business Manager

Approved:

  
Daniel R. Moirao, Ed.D.  
State Administrator

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
RESOLUTION 29:12/13**

**APPROVAL OF DISTRICT REPRESENTATIVE TO JOINT POWERS AUTHORITY**

WHEREAS, it is necessary for the effective administration of the South Monterey County Joint Union High School District that the District have two representatives (one primary and one alternate) to the Board of Directors of those Joint Powers Authorities in which the District participates; and

WHEREAS, the South Monterey County Joint Union High School District belongs to three Joint Powers Authorities which administer respectively, Workers' Compensation Benefits, Health Benefits, and Property & Liability Insurance.

NOW, THEREFORE BE IT RESOLVED that the State Administrator of the South Monterey County Joint Union High School District do authorize the following individuals to represent the best interests of the District in the following Joint Powers Authorities:

- Santa Cruz/San Benito County Schools Insurance Group (Workers' Compensation):  
Primary: Duane Wolgamott  
Alternate: John Sims
  
- Monterey/San Benito County Joint Powers Authority:  
Primary: Duane Wolgamott  
Alternate: John Sims

PASSED AND ADOPTED by the State Administrator on behalf of the Governing Board of the South Monterey County Joint Union High School District on June 11, 2013.

---

Daniel R. Moirao, Ed.D. State Administrator  
South Monterey County Joint Union High School District



**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Course Renaming: Freshman Seminar

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

This year the state has ended funding for the AVID program. We are allowed to continue to provide AVID "like" curriculum and courses but cannot name the courses AVID. To that end, freshman who signed up for AVID will be enrolled in a Freshman Seminar course, the syllabus is attached.

Recommendation:

It is recommended that the course entitled AVID be changed to Freshman Seminar.

Fiscal Impact:

No additional fiscal impact.

Submitted By:



Daniel R. Moirao Ed.D.  
State Administrator

Approved:



Daniel R. Moirao Ed.D.  
State Administrator

# SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

## Freshman Seminar Course Syllabus

### Contact Information

Monika Myking M.Ed.

Room: 125

Phone: (831) 385-1352

Email: monikamyking@yahoo.com

Website: <http://msmykingswebsite.weebly.com/index.html>

### Course Description and Objectives

In this class, we will work together to make your transition to King City High School successful. We will focus on topics ranging from adjusting to high school life to planning for your future. You will participate in a variety of activities including hands-on activities, classroom discussions, class readings, projects, group work, etc. Freshman Seminar is designed to help you hone and develop new skills that will make you a successful individual at KCHS and in the future.

We believe that once you take personal responsibility for your choices, both academically and socially, all of the goals and objectives for this course will naturally follow.

### Units of Study

This course aims to focus on the holistic development of every student. We will cover many topics under each of the following areas:

- Personal (Identity, Habit Forming, Self-Improvement)
- Intellectual (Learning HOW to learn, Study Skills)
- Social and Interpersonal (Building Relationships, Teamwork, Leadership)
- Emotional (Stress Management, Self-Esteem)
- Physical (Wellness)
- Self-Reflection (How can I improve?)
- Your Future (Goal Setting)

### Classroom Code of Conduct

- 1) Be on time! You must be **in your seat** working on the warm-up when the bell rings. If you are tardy, you must serve lunch detention that day. Failure to serve will result in a referral and a call home.
- 2) Be prepared. Bring daily required materials to class every day. If you need to ask a classmate for a pencil/paper, you are **not prepared**. Unprepared = detention. Failure to serve = referral and call home.
- 3) No gum, candy, food, or drinks whatsoever. If I **see** food or drinks, I will take them.
- 4) No electronics of any kind (including ear phones). If I see it, I will take it and a parent will need to pick it up in the office. Keep these **in your backpack**, not in your pocket.
- 5) No side conversations. Shouting out or talking without permission is **NOT** acceptable. No talking while others are talking.
- 6) Do not get out of your seat without permission.
- 7) The **teacher** dismisses the class; **NOT THE BELL**.
- 8) Be respectful. Show respect to everyone and everything.

\*Beyond these classroom rules, students must adhere to all school rules and district policies as summarized in the Parent Handbook.

## Discipline Policy for Rule Violation

1<sup>st</sup> Offense: Verbal Warning  
2<sup>nd</sup> Offense: Lunch Detention

3<sup>rd</sup> Offense: Two Lunch Detentions  
4<sup>th</sup> Offense: Referral and Parent Conference

## Daily Required Materials

- Planner
- 2"+ three-ring binder
- College rule lined paper
- Blue or black pens (2+)
- Pencils and lead (2+)
- Erasers
- Two highlighters (different colors)

\*If you cannot obtain these supplies before school on \_\_\_\_\_, bring a note from a parent.

## Grading

- Grading will occur on a variety of assignments, including warm-up activities, in-class assignments, homework, class participation, group work, assessments, and presentations.
- Updated grades will be posted on the wall every Friday.
- DO NOT ASK ME ABOUT YOUR GRADE DURING CLASS TIME. Come during lunch or after school.

### Grading Scale

|   |              |                  |
|---|--------------|------------------|
| A | (90-100%)    | 4.0 grade points |
| B | (80-89%)     | 3.0 grade points |
| C | (70-79%)     | 2.0 grade points |
| D | (60-69%)     | 1.0 grade points |
| F | (0-59%)      | 0 grade points   |
| I | (Incomplete) | 0 grade points   |

## Restroom Policy

- Each student is allowed three restroom passes per semester. To reward students for not using their restroom passes (not missing valuable class time), each unused pass may be turned in at the end of the semester for five points extra credit.

## Cheating and Plagiarism

- Automatic "O."
- Call to parents by YOU.
- Referral to the Principal.

## Student Contributions

### *Answering Questions:*

- Raise your hand without a verbal comment and wait for me to ask for an answer.
- Blurting or shouting out your contributions is NOT acceptable and will result in a Rule Violation consequence.

### *Asking Questions:*

- Raise your hand without any verbal communication until I have called upon you to contribute.

### *Morning Announcements:*

- Absolutely no talking. Talking during announcements will result in a Rule Violation consequence.

*Substitute Teachers:*

- You WILL treat Substitute Teachers with RESPECT.
- If a Substitute indicates to me that any student(s) had an issue with their behavior, no matter how minor the infraction, you will be responsible for the appropriate punishment.

**Classroom Procedures**

*Pencil Sharpening, Tissue, Throwing Away Garbage, Etc.:*

- Sharpen your pencil before class starts. Have an extra in case it breaks during class.
- Keep garbage on your desk until break.
- If you need to get a tissue, raise your hand and ask.

*Turning in Assignments:*

- All homework is due at the beginning of the period, unless it is an in-class assignment, then it is due when I request it.
- NO credit for work done on paper ripped out of a spiral notebook. (MAKE SURE THE EDGES ARE CLEAN.)
- NO credit for work done in any ink other than blue or black.
- Write legibly. If I can't read it, I can't grade it.
- Correct heading must be on every assignment in the upper right-hand corner.
- The assignment name must be written as the title.
- Failure to follow these guidelines will result in a lower grade.

|                 |                                 |
|-----------------|---------------------------------|
| Assignment Name | Name<br>Date<br>Period<br>Class |
|-----------------|---------------------------------|

*Late Work:*

- NO late work will be accepted. To succeed in this class, you must be responsible and turn in your work on time.

*Absences:*

- Notify me of your upcoming absence and get your work ahead of time.
- You are responsible for checking with other students to find out what you missed before you come see me.
- For every day absent, you have one day to make up the work. (Example: If you are absent on Monday, return on Tuesday, turn in the work on Wednesday.) Write ABSENT at the top.
- For projects and essays, turn them in early if you are going to be absent. There will be a penalty for any projects or essays turned in late due to absences.
- If you miss a quiz or test, plan on making it up at lunch the day you return. If you fail to make it up the day you return and do not discuss it with me, you will receive a "0."

**STUDENT INFORMATION:**

Print Full Name: \_\_\_\_\_

Nickname (if used): \_\_\_\_\_ Birthday: \_\_\_\_\_

Full Address: \_\_\_\_\_

Cell Phone Number: \_\_\_\_\_ Home Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Student Lives With: \_\_\_\_\_

Language Spoken at Home: \_\_\_\_\_

**PARENT/GUARDIAN INFORMATION:**

|                            |                            |
|----------------------------|----------------------------|
| Print Father's Name: _____ | Print Mother's Name: _____ |
| Home Phone Number: _____   | Home Phone Number: _____   |
| Cell Phone Number: _____   | Cell Phone Number: _____   |

*I have read and understand the class curriculum guide and behavioral expectations.  
(He leído y he comprendido la guía de plan de clase y esperanzas conductistas.)*

Student's Signature (*firma de estudiante*): \_\_\_\_\_

Parent's Signature (*firma de padre*): \_\_\_\_\_

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Course Renaming: Link Crew Elective

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

This year the state has ended funding for the AVID program. We are allowed to continue to provide AVID "like" curriculum and courses but cannot name the courses AVID. To that end, sophomores and above who are Link Crew leaders will be enrolled in a Link Crew course, the syllabus is attached.


Recommendation:

It is recommended that the course entitled AVID for sophomores and above be changed to Link Crew Elective.


Fiscal Impact:

No additional fiscal impact.

Submitted By:

  
Daniel R. Moirao Ed.D.  
State Administrator

Approved:

  
Daniel R. Moirao Ed.D.  
State Administrator

## Link Crew Elective Course Syllabus

### Contact Information

Monika Myking M.Ed.  
Room: 125  
Phone: (831) 385-1352  
Email: monikamyking@yahoo.com  
Website: <http://msmykingswebsite.weebly.com/index.html>

### Course Objectives

- Help freshmen and new students successfully transition into their first year at KCHS.
- Proactively address challenges that freshmen and new students will face through leader-led lessons and social events.
- Empower upperclassmen to be positive role models for underclassmen and new students.
- Improve academic success, attendance, social behavior, and encourage school involvement.
- Teach our student body leadership and communication skills.
- Engage a large cross section of students on our campus toward a common goal.
- Help foster a safe school environment in which the entire student body feels accepted, valued, and respected.

### Course Description

The purpose of the Link Crew elective is to tap the potential and maximize the benefits of the existing Link Crew Program. These benefits include an increased sense of community, improved school-wide climate, and successful transition of new students.

### Units of Study

- Teambuilding
- Organization
- Leadership
- Communication
- Academic Follow-Ups
- Personal Development
- Learning Styles
- Public Speaking

### Skills to be Gained

- Inter and intra personal communications
- Decision making
- Event planning
- Agenda setting
- Time management
- Evaluations (peer and self)
- Reflection
- Goal setting
- Positive role modeling
- Appropriate listening and speaking
- Networking
- Tutoring/mentoring

### Course Requirements

- Each enrolled Link Leader will be assigned an un-enrolled Link Leader to whom they will relay information, updates, and scheduling information.
- Each Link Leader will be responsible for contacting their Link Crew freshmen **at least once per month**. Contact can be made via face-to-face, phone call, text, email, etc.
- Working in teams, leaders will plan and implement various social, academic and service projects throughout the year in order to practice the leadership skills discussed in class and work to further the goals of Link Crew on campus.
- Each Link Leader will be responsible for attending our monthly events with their Link Crew freshmen.

- 2) **Respect others and their property:** Be attentive to and respectful of others' opinions and comments. Everyone should feel comfortable to share their thoughts and ideas in class.
- 3) **Participate!:** This is **your** class! Be a part of it. This includes participating in class activities and discussions. It also means listening, following directions and completing tasks on time.

**Do your best to do what is expected of you in every aspect of this class** – I have high expectations for you as leaders on our campus; you should have high expectations for yourselves. I strongly believe that you will get out of this class as much as you put into it, therefore make the most of your time in this class!

\*Beyond these classroom rules, students must adhere to all school rules and district policies as summarized in the Parent Handbook.

### Daily Required Materials

- 2"+ three-ring binder
- College rule lined paper
- Blue or black pens
- Pencils and lead
- Eraser
- Two highlighters (different colors)

\*If you cannot obtain these supplies before school on \_\_\_\_\_, bring a note from a parent.

### Grading

- Grading will occur on a variety of assignments, including warm-up activities, in-class assignments, homework, class participation, group work, assessments, and presentations.
- Updated grades will be posted on the wall every Friday.
- **DO NOT ASK ME ABOUT YOUR GRADE DURING CLASS TIME.** Come during lunch or after school.

| <u>Grading Scale</u> |              |                  |
|----------------------|--------------|------------------|
| <b>A</b>             | (90-100%)    | 4.0 grade points |
| <b>B</b>             | (80-89%)     | 3.0 grade points |
| <b>C</b>             | (70-79%)     | 2.0 grade points |
| <b>D</b>             | (60-69%)     | 1.0 grade points |
| <b>F</b>             | (0-59%)      | 0 grade points   |
| <b>I</b>             | (Incomplete) | 0 grade points   |

### Restroom Policy

- Each student is allowed three restroom passes per semester. To reward students for not using their restroom passes (not missing valuable class time), each unused pass may be turned in at the end of the semester for five points extra credit.

### Cheating and Plagiarism

- Automatic "O."
- Call to parents by YOU.
- Referral to the Principal.



## Classroom Procedures

### *Pencil Sharpening, Tissue, Throwing Away Garbage, Etc.:*

- Sharpen your pencil before class starts. Have an extra in case it breaks during class.
- Keep garbage on your desk until break.
- If you need to get a tissue, raise your hand and ask.

### *Turning in Assignments:*

- All homework is due at the beginning of the period, unless it is an in-class assignment, then it is due when I request it.
- NO credit for work done on paper ripped out of a spiral notebook. (MAKE SURE THE EDGES ARE CLEAN.)
- NO credit for work done in any ink other than blue or black.
- Write legibly. If I can't read it, I can't grade it.
- Correct heading must be on every assignment in the upper right-hand corner.
- The assignment name must be written as the title.
- Failure to follow these guidelines will result in a lower grade.

|                 |                                 |
|-----------------|---------------------------------|
| Assignment Name | Name<br>Date<br>Period<br>Class |
|-----------------|---------------------------------|

### *Late Work:*

- NO late work will be accepted. To succeed in this class, you must be responsible and turn in your work on time.

### *Absences:*

- Notify me of your upcoming absence and get your work ahead of time.
- You are responsible for checking with other students to find out what you missed before you come see me.
- For every day absent, you have one day to make up the work. (Example: If you are absent on Monday, return on Tuesday, turn in the work on Wednesday.) Write ABSENT at the top.
- For projects and essays, turn them in early if you are going to be absent. There will be a penalty for any projects or essays turned in late due to absences.

**STUDENT INFORMATION:**

Print Full Name: \_\_\_\_\_

Nickname (if used): \_\_\_\_\_

Birthday: \_\_\_\_\_

Full Address: \_\_\_\_\_

Cell Phone Number: \_\_\_\_\_ Home Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Student Lives With: \_\_\_\_\_

Language Spoken at Home: \_\_\_\_\_

**PARENT/GUARDIAN INFORMATION:**

|                            |                            |
|----------------------------|----------------------------|
| Print Father's Name: _____ | Print Mother's Name: _____ |
| Home Phone Number: _____   | Home Phone Number: _____   |
| Cell Phone Number: _____   | Cell Phone Number: _____   |

*I have read and understand the class curriculum guide and behavioral expectations.  
(He leído y he comprendido la guía de plan de clase y esperanzas conductistas.)*

Student's Signature (firma de estudiante): \_\_\_\_\_

Parent's Signature (firma de padre): \_\_\_\_\_

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL  
DISTRICT**

**SUBJECT:** Board Policies Second Reading

**MEETING:** June 11, 2013

**AGENDA SECTION:**

**ACTION**

**INFORMATION**

**ACTION/CONSENT**

---

**GOVERNING BOARD**

Board Goals:

- Improve/Sustain Student Achievement through STAR Test and Other Assessment Measures
- Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- Develop/Sustain Fiscal Crisis Long-Term Solution
- Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- Ensure that Facilities are Safe for Staff and Students
- Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

Summary:

Attached are a series of Board Polices, Administrative Regulations and Exhibits that will govern the South Monterey County Joint Union High School District. These are presented as a first reading for the Boards' edits etc.

Recommendation:

To review these policies and AR's for consideration before making final approval.

BP 6161.1 Selection and Evaluation of Instructional Materials (Revised)

AR 6161.1 Selection and Evaluation of Instructional Materials (Revised)

BP 6161.11 Supplementary Instructional materials (new)

AR 6173.1 Education for Foster Youth (revised)

BP 6174 Education for English Language Learners (revised)

AR 6174 Education for English Language Learners (revised)

E 6174 Education for English Language Learners (new)

AR 6183 Home and Hospital Instruction (new)

BB 9322 Agenda Meeting Materials (revised)

BB 9323.2 Actions By the Board (revised)

E 9323.2 Actions by the Board (revised)

Fiscal Impact:

None

Submitted By:



Daniel R. Moirao, Ed.D.

State Administrator

Approved:



Daniel R. Moirao, Ed.D.

State Administrator

BP 6161.1 Instruction

**Selection And Evaluation Of Instructional Materials**

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect society's diversity, and enhance the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with state and district content standards and the district's curriculum in order to ensure that they effectively support the district's adopted courses of study.

*(cf. 0440 - District Technology Plan)*  
*(cf. 6000 - Concepts and Roles)*  
*(cf. 6011 - Academic Standards)*  
*(cf. 6141 - Curriculum Development and Evaluation)*  
*(cf. 6143 - Courses of Study)*  
*(cf. 6146.1 - High School Graduation Requirements)*  
*(cf. 6161 - Equipment, Books and Materials)*  
*(cf. 6161.11 - Supplementary Instructional Materials)*  
*(cf. 6162.5 - Student Assessment)*  
*(cf. 6163.1 - Library Media Centers)*  
*(cf. 9000 - Role of the Board)*

The Superintendent or designee shall establish a process by which instructional materials shall be reviewed for recommendation to the Board. Toward that end, he/she may establish an instructional materials review committee to evaluate and recommend instructional materials. This process shall involve teachers in a substantial manner and shall also encourage the participation of parents/guardians and community members. (Education Code 60002)

*(cf. 1220 - Citizen Advisory Committees)*

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and administrative regulation. (Education Code 60400)

All recommended instructional materials shall be available for public inspection at the district office.

*(cf. 5020 - Parent Rights and Responsibilities)*

Individuals who participate in the selection or evaluation of instructional materials shall not have a conflict of interest, as defined in administrative regulation, in the materials being reviewed.

*(cf. 9270 - Conflict of Interest)*

Complaints concerning instructional materials shall be handled in accordance with law, Board policy, and administrative regulation.

*(cf. 1312.2 - Complaints Concerning Instructional Materials)*

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

The Board's priority in the selection of instructional materials is to ensure that all students in grades K-12 are provided with instructional materials that are aligned to state content standards in the core curriculum areas of reading/language arts, mathematics, science, and history-social science.

The district may pilot instructional materials, using a representative sample of classrooms for a specified period of time during a school year, in order to determine how well the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

#### Public Hearing on Sufficiency of Textbooks or Instructional Materials

The Board shall annually conduct one or more public hearings on the sufficiency of the district's textbooks or instructional materials. (Education Code 60119; 5 CCR 9531)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing and in three public places within the district, the Superintendent or designee shall post a notice containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

*(cf. 9322 - Agenda/Meeting Materials)*

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or instructional materials which are aligned to the state content standards adopted pursuant to Education Code 60605 or the Common Core Standards adopted pursuant to Education Code 60605.8 and which are consistent with the content and cycles of the state's curriculum frameworks. Sufficiency of instructional materials shall be determined in each of the following subjects: (Education Code 60119)

1. Mathematics

*(cf. 6142.92 - Mathematics Instruction)*

2. Science

(cf. 6142.93 - Science Instruction)

3. History-social science

(cf. 6142.94 - History-Social Science Instruction)

4. English language arts, including the English language development component of an adopted program

(cf. 6142.91 - English/Language Arts Instruction)

(cf. 6174 - Education for English Language Learners)

5. Foreign language

(cf. 6142.2 - World/Foreign Language Instruction)

6. Health

(cf. 6142.8 - Comprehensive Health Education)

The Board shall also make a written determination as to whether each student enrolled in a foreign language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the state curriculum frameworks. The Board shall determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks and/or instructional materials to use in class and to take home. However, this does not require that each student have two sets of materials. The materials may be in a digital format as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district and has the ability to use and access them at home. However, the materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

For the 2008-09 through 2012-13 fiscal years, the Board shall also make a determination that all students within the district who are enrolled in the same course have "identical" standards-aligned textbooks or instructional materials from the same adoption cycle, as defined in Education Code 1240.3, 60119, and 60422. (Education Code 1240.3, 42605)

However, the district may purchase the newest adopted instructional materials for students in district schools ranked in deciles 1-3 of the base Academic Performance Index in any one of the past three school years without necessarily purchasing these materials for use in other district schools. (Education Code 1240.3)

If the Board determines that there are insufficient textbooks and/or instructional materials, the Board shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall take any action, except an action that would require reimbursement by the Commission of State Mandates, to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

#### Legal Reference:

#### EDUCATION CODE

1240 County superintendent, general duties  
 1240.3 Definition of sufficiency for categorical flexibility  
 33050-33053 General waiver authority  
 33126 School accountability report card  
 35272 Education and athletic materials  
 42605 Tier 3 categorical flexibility  
 44805 Enforcement of course of studies; use of textbooks, rules and regulations  
 49415 Maximum textbook weight  
 51501 Subject matter reflecting on race, color, etc.  
 60000-60005 Instructional materials, legislative intent  
 60010 Definitions  
 60040-60052 Instructional requirements and materials  
 60060-60062 Requirements for publishers and manufacturers  
 60070-60076 Prohibited acts (re instructional materials)  
 60110-60115 Instructional materials on alcohol and drug education  
 60119 Public hearing on sufficiency of materials  
 60200-60206 Elementary school materials  
 60226 Requirements for publishers and manufacturers  
 60240-60252 State Instructional Materials Fund  
 60350-60352 Core reading program instructional materials  
 60400-60411 High school textbooks  
 60420-60424 Instructional Materials Funding Realignment Program  
 60510-60511 Donation for sale of obsolete instructional materials  
 60605 State content standards  
 CODE OF REGULATIONS, TITLE 5  
 9505-9535 Instructional materials, especially:

9531-9532 Instructional Materials Funding Realignment Program

Management Resources:

CSBA PUBLICATIONS

Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams, Budget Advisory, March 2009

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

1002.90 Selection of Instructional Materials, CIL: 90/91-02

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Standards for Evaluation of Instructional Materials with Respect to Social Content, rev. 2000

STATE BOARD OF EDUCATION POLICIES

01-05 Guidelines for Piloting Textbooks and Instructional Materials, September 2001

WEB SITES

CSBA: <http://www.csba.org>

Association of American Publishers: <http://www.publishers.org>

California Department of Education: <http://www.cde.ca.gov>

(11/06 11/09) 11/10

Policy

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**

Adopted: June 11, 2013

King City, California



AR 6161.1 Instruction

Selection And Evaluation Of Instructional Materials

Instructional Materials Funding Realignment Program

The district shall use state funds received under the Instructional Materials Funding Realignment Program to ensure that each student is provided with standards-aligned textbooks or instructional materials, in an electronic or hard-bound format, in the core curriculum areas of reading/language arts, mathematics, science, and history-social science. (Education Code 60422, 60422.3)

Instructional materials for grades 9-12 shall be adopted by the Governing Board. Standards-aligned materials in each core curriculum area shall be provided to each student at the beginning of the first school term that commences no later than 24 months after those materials are adopted by the Board, as applicable. (Education Code 60422)

*(cf. 6011 - Academic Standards)*

For grades 9-12, the Superintendent or designee shall review instructional materials in history-social science, mathematics, reading/language arts, and science using a standards map in order to determine the extent to which the materials are aligned to the content standards adopted by the SBE.

After the Board has certified that all students have been provided with standards-aligned instructional materials in the core curriculum areas, the district may use any remaining program funds for the purposes specified in Education Code 60242. (Education Code 60119, 60422)

Criteria for Selection and Adoption of Instructional Materials

In recommending textbooks or other instructional materials for adoption by the Governing Board, the Superintendent or designee shall ensure that such materials:

1. Are aligned to any applicable academic content standards adopted by the State Board of Education (SBE) pursuant to Education Code 60605 and/or Common Core Standards adopted pursuant to Education Code 60605.8
2. For instructional materials in high schools, be provided by publishers who comply with the requirements of Education Code 60040-60048, 60060-60062, and 60226 (Education Code 60400)
3. Do not reflect adversely upon persons because of their race or ethnicity, gender, religion, disability, nationality, sexual orientation, occupation, or other characteristic listed in Education Code 220, nor contain any sectarian or denominational doctrine or propaganda

contrary to law (Education Code 51501, 60044)

4. To the satisfaction of the Board, be accurate, objective, current, and suited to the needs and comprehension of students at their respective grade levels (Education Code 60045)
5. With the exception of literature and trade books, use proper grammar and spelling (Education Code 60045)
6. Not provide any exposure to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
  - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by the SBE.
  - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.

*(cf. 1325 - Advertising and Promotion)*

7. If the materials are technology-based materials, be both available and comparable to other, equivalent instructional materials (Education Code 60052)
8. Meet the requirements of Education Code 60040-60043 for specific subject content
9. Support the district's adopted courses of study and curricular goals

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6142.2 - World/Foreign Language Instruction)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.91 - English/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

10. Contribute to a comprehensive, balanced curriculum

11. Demonstrate reliable quality of scholarship as evidenced by:

- a. Accurate, up-to-date, and well-documented information

- b. Objective presentation of diverse viewpoints
  - c. Clear, concise writing and appropriate vocabulary
  - d. Thorough treatment of subject
12. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
  13. Include materials that stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
  14. Contribute to the proper articulation of instruction through grade levels
  15. As appropriate, have corresponding versions available in languages other than English
  16. Include high-quality teacher's guides
  17. Meet high standards in terms of the quality, durability, and appearance of paper, binding, text, and graphics
  18. When available from the publishers, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

#### Instructional Materials Evaluation Committee

The Superintendent or designee may establish an instructional materials evaluation committee to evaluate and recommend instructional materials for Board approval. This committee shall substantially be composed of teachers and may also include administrators, other staff who have subject-matter expertise, parents/guardians, community members, and students as appropriate.

*(cf. 1220 - Citizen Advisory Committees)*

The committee shall review instructional materials using criteria provided above and in law, and shall provide the Board with documentation supporting its recommendations.

#### Conflict of Interest

To ensure integrity and impartiality in the evaluation and selection of instructional materials, any district employee who is participating in the evaluation of instructional materials and not otherwise designated in the district's conflict of interest code shall not:

1. Accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

*(cf. 9270 - Conflict of Interest)*

2. Be employed by or receive compensation from any person, firm, organization, or any of its subsidiaries or controlling entities submitting instructional materials to the district
3. Have or negotiate a contractual relationship with any person, firm, or organization or any of its subsidiaries or controlling entities submitting instructional materials to the district
4. Have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

(11/06 11/09) 11/10

Regulation SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California

## Instruction

### Supplementary Instructional Materials

The Governing Board encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 6011 - Academic Standards)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6163.1 - Library Media Centers)

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

1. To provide more complete coverage of one or more subjects included in a given course
2. To meet the various learning ability levels of students in a given age group or grade level
3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

(cf. 6142.91 - English/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6142.94 - History-Social Science Instruction)

Supplementary instructional materials may be selected by the State Administrator/Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

(cf. 1260 - Educational Foundation)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 4132/4232/4332 - Publication or Creation of Materials)

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 - Selection and Evaluation of Instructional Materials. Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

(cf. 6162.6 - Use of Copyrighted Materials)

#### Supplementary Materials Aligned with Common Core Standards

The Board may approve supplementary instructional materials that are not on the lists approved by the SBE but which are aligned with the Common Core Standards provided that the materials comply with the evaluation criteria established by the SBE and Education Code 60050, 60060-60062, and 60226. The Board shall select content review experts who possess the qualifications specified in law to review and recommend such supplementary materials. The majority of the content review experts shall be teachers who are credentialed and/or authorized in the subject area they are reviewing and the remainder shall include appropriate persons from postsecondary educational institutions, school and district curriculum administrators, and other persons who are knowledgeable in the subject area. (Education Code 60605.86-60605.88)

#### Appropriateness of Materials

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, he/she shall preview the material to determine whether, in his/her professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, appropriateness, and relevance of the materials as well as the ages and maturity of the students.

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6144 - Controversial Issues)

Legal Reference:

EDUCATION CODE

- 233.5 Duty regarding instruction in morals, manners, and citizenship
- 18111 Exclusion of books by governing board
- 51510 Prohibited study or supplemental materials
- 51511 Religious matters properly included
- 51933 Sex education materials
- 60010 Definitions
- 60050 Social content review of instructional materials
- 60060-60062 Requirements of publishers
- 60200.7 Suspension of state instructional materials adoptions
- 60226 Learner verification of instructional materials
- 60242 Uses of instructional materials funds
- 60400 Adoption of high school instructional materials
- 60605.8 Common Core Standards
- 60605.86-60605.88 Supplemental instructional materials aligned with Common Core Standards
- 60811.3 English language development standards

COURT DECISIONS

- McCarthy v. Fletcher, (1989) 207 Cal. App. 3d 130
- Fowler v. Board of Education of Lincoln County, (1978) 819 F.2d 657

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Standards for Evaluating Instructional Materials for Social Content, 2000

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

(12/90 10/95) 11/12

Policy SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, CA

AR 6173.1 Instruction

Education For Foster Youth

Definitions

Foster youth means a child who has been removed from his/her home pursuant to Welfare and Institutions Code 309, is the subject of a petition filed under Welfare and Institutions Code 300 or 602, or has been removed from his/her home and is the subject of a petition filed under Welfare and Institutions Code 300 or 602. (Education Code 48853.5)

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 727.

School of origin means the school that the foster youth attended when permanently housed or the school in which he/she was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which he/she was last enrolled, or if there is some other school that the foster youth attended within the preceding 15 months and with which the youth is connected, the liaison shall, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, determine, in the best interests of the foster youth, which school is the school of origin. (Education Code 48853.5)

Best interests means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853)

District Liaison

The Superintendent designates the following position as the district's liaison for foster youth: (Education Code 48853.5)

Assistant Superintendent  
800 Broadway - King City, CA 93930  
(831) 385-0606

*(cf. 6173 - Education for Homeless Children)*

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)



2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48853.5, 48645.5)

When a student in foster care is enrolling in a district school, the liaison shall contact the school last attended by the student to obtain all academic and other records, within two business days of receiving the request. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

*(cf. 5117 - Interdistrict Attendance)*  
*(cf. 5125 - Student Records)*  
*(cf. 6146.3 - Reciprocity of Academic Credit)*

3. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*  
*(cf. 6164.6 - Identification and Education Under Section 504)*

4. Ensure that students in foster care receive appropriate school-based services, such as supplemental instruction, counseling, or after-school services

*(cf. 5141.6 - School Health Services)*  
*(cf. 5148.2 - Before/After School Programs)*  
*(cf. 5149 - At-Risk Students)*  
*(cf. 6164.2 - Guidance/Counseling Services)*  
*(cf. 6172 - Gifted and Talented Student Program)*  
*(cf. 6174 - Education for English Language Learners)*  
*(cf. 6177 - Summer School)*  
*(cf. 6179 - Supplemental Instruction)*

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

*(cf. 5141.6 - School Health Services)*  
*(cf. 5148.2 - Before/After School Programs)*  
*(cf. 5149 - At-Risk Students)*  
*(cf. 6164.2 - Guidance/Counseling Services)*  
*(cf. 6172 - Gifted and Talented Student Program)*  
*(cf. 6174 - Education for English Language Learners)*  
*(cf. 6177 - Summer School)*  
*(cf. 6179 - Supplemental Instruction)*

6. Develop protocols and procedures so that district staff, including principals, school registrars, and attendance clerks, are aware of the requirements for the proper enrollment, placement, and transfer of foster youth

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

7. Collaborate with the county placing agency, social services, probation officers, juvenile court officers, nonprofit organizations, and advocates to help coordinate services for the district's foster youth

*(cf. 1020 - Youth Services)*

*(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)*

*(cf. 5113.1 - Chronic Absence and Truancy)*

8. Monitor the educational progress of foster youth and provide reports to the Superintendent or designee and the Governing Board based on indicators identified in Board policy

The Superintendent or designee shall regularly monitor the caseload of the liaison, as well as his/her additional duties outside of the foster youth program, to determine whether adequate time and resources are available to meet the needs of foster youth in the district.

*(cf. 4115 - Evaluation/Supervision)*

*(cf. 4315 - Evaluation/Supervision)*

### Enrollment

A foster youth placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency, or in another local educational agency.

*(cf. 6159 - Individualized Education Program)*

*(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)*

2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best interest of the student to be placed in another educational program and submits a written statement to the district indicating that determination and that:
  - a. He/she is aware that the student has a right to attend a regular public school in the least restrictive environment.

- b. The alternate educational program is a special education program, if applicable.
- c. The decision to unilaterally remove the student from the district school and to place him/her in an alternate education program may not be financed by the district.

*(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)*

- d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.

*(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)*

- 3. At the initial placement or any subsequent change in placement, the student exercises his/her right to continue in his/her school of origin, as defined above.
  - a. The student may continue in the school of origin for the duration of the court's jurisdiction or, if the court's jurisdiction is terminated prior to the end of a school year, then for remainder of the school year.
  - b. To provide the student the benefit of matriculating with his/her peers in accordance with the established feeder patterns of school districts, a student who is transitioning between school grade levels shall be allowed to continue in the district of origin in the same attendance area. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the youth, recommend that the youth's right to attend the school of origin be waived and he/she be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from his/her school of origin, the liaison shall provide the youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how this recommendation serves the youth's best interests. (Education Code 48853.5)

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the youth would be served by his/her transfer to a school other than the school of origin, the principal or designee of

the new school shall immediately enroll the foster youth. The foster youth shall be immediately enrolled even if he/she: (Education Code 48853.5)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended

*(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)*

2. Does not have clothing normally required by the school, such as school uniforms

*(cf. 5132 - Dress and Grooming)*

3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 5141.31 - Immunizations)*

*(cf. 5141.32 - Health Screening for School Entry)*

If a person with the right to make educational decisions for a foster youth or the foster youth disagrees with the liaison's enrollment recommendation, he/she may appeal to the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the parent/guardian or foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

*(cf. 9320 - Meetings and Notices)*

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the youth has the right to remain in the school of origin pending resolution of the dispute. (Education Code 48853.5)

Transportation.

Upon request, the district may provide transportation for a foster youth to and from his/her school of origin when the student is residing within the district and the school of origin is within district boundaries.

#### Transfer of Coursework and Applicability of Graduation Requirements

When a foster youth transfers into a district school, the district shall accept and issue full credit for any coursework that the foster youth has satisfactorily completed while attending another

public school, a juvenile court school, or a nonpublic, nonsectarian school or agency and shall not require the foster youth to retake the course. (Education Code 51225.2)

If the foster youth did not complete the entire course, he/she shall be issued partial credit for the coursework completed and shall be required to take the portion of the course that he/she did not complete at his/her previous school. However, the district may require the foster youth to retake the portion of the course completed if, in consultation with the holder of educational rights for the foster youth, the district finds that the foster youth is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a foster youth in any particular course, he/she shall be enrolled in the same or equivalent course, if applicable, so that he/she may continue and complete the entire course. (Education Code 51225.2)

In no event shall the district prevent a foster youth from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

When a foster youth in grade 11 or 12 transfers into the district from another school district or transfers between high schools within the district, he/she shall be exempted from all coursework and other graduation requirements adopted by the Board that are in addition to the statewide coursework requirements specified in Education Code 51225.3 and the high school exit examination, unless the district makes a finding that the student is reasonably able to complete the additional requirements in time to graduate from high school while he/she remains in foster care. (Education Code 51225.3, 60851)

The Superintendent or designee shall notify any student who is granted an exemption and, as appropriate, the person holding the right to make educational decisions for the student, if any of the requirements that are waived will affect the student's ability to gain admission to a postsecondary educational institution and shall provide information about transfer opportunities available through the California Community Colleges. (Education Code 51225.3)

*(cf. 6146.1 - High School Graduation Requirements)*

*(cf. 6162.52 - High School Exit Examination)*

### Grades/Credits

Grades for a student in foster care shall not be lowered if the student is absent from school due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the student's grades and credits shall be calculated as of the date he/she left school
2. A verified court appearance or related court-ordered activity

*(cf. 5121 - Grades/Evaluation of Student Achievement)*

Eligibility for Extracurricular Activities

A foster youth who changes residences pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

(11/09 11/10) 11/11

Regulation            **SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**

Adopted: June 11, 2013

King City, California

BP 6174 Instruction

Education For English Language Learners

The Governing Board intends to provide English language learners with a challenging curriculum and instruction that develop proficiency in English as rapidly and effectively as possible in order to assist students in accessing the full educational program and achieving the district's academic standards. The district's program shall be based on sound instructional theory and shall be adequately supported so that English language learners can achieve results at the same academic level as their English-proficient peers in the regular course of study.

The Board encourages staff to exchange information with staff in other districts and the county office of education about programs, options and strategies for English language learners that succeed under various demographic conditions.

(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)

English learners shall be provided English language development instruction targeted to their English proficiency level and aligned with state content standards. The district's program shall be based on sound instructional theory and adequately supported in order to assist students in accessing the full educational program.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6171 - Title I Programs)

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Language Learners)

The Superintendent or designee shall encourage parent and community involvement in the development, implementation, and evaluation of English language development programs. In addition, to support students' English language development, the Superintendent or designee may provide an adult literacy training program for parents/guardians and community members that leads to English fluency.

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

The Superintendent or designee shall maintain procedures which provide for the identification, assessment and placement of English language learners and for their redesignation based on criteria adopted by the Board and specified in administrative regulations.

To evaluate program effectiveness, the Superintendent or designee shall regularly examine program results, including reports of the English language learners' academic achievement, their progress towards proficiency in English and the progress of students who have been redesignated as fluent English proficient. The Superintendent or designee shall annually report these findings to the Board and shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.

(cf. 6190 - Evaluation of the Instructional Program)

### Type of Instruction

Students who are English language learners shall be educated through "sheltered English immersion" or "structured English immersion" during a temporary transition period not normally intended to exceed one year. "Nearly all" of the classroom instruction in the district's sheltered

English immersion program shall be in English, but with the curriculum and presentation designed for students who are learning the language. (Education Code 305, 306)

The district has defined the term "nearly all" as follows:

- The student's primary language may be used as support to clarify meaning and facilitate comprehension

When an English language learner has acquired a reasonable level of English proficiency as measured by any of the state-designated assessments approved by the California Department of Education or any locally developed assessments and using other criteria developed by the district, he/she shall be transferred from a structured English immersion classroom to an English language mainstream classroom in which the instruction is "overwhelmingly" in English. (Education Code 305; 5 CCR 11301)

An English language learner has acquired a "reasonable level of English proficiency" when he/she has achieved the following:

- ELD Level 4 "Early Advanced" (level 4) or "Advanced" (level 5) as assessed by the California English Language Development Test (CELDT)

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

(cf. 6171 - Title I Programs)



Upon the request of his/her parent/guardian, a student shall be placed in an English language mainstream classroom. (5 CCR 11301)

### Parental Exception Waivers

At any time during the school year, the parent/guardian of an English language learner may have his/her child moved into an English language mainstream program.

Parent/guardian requests for waivers from Education Code 305 regarding placement in a sheltered English immersion program shall be granted in accordance with law and administrative regulation.

If the Superintendent or designee denies the waiver request, he/she shall provide a written justification to the parent/guardian describing the reasons for the denial. A parent/guardian may appeal the Superintendent's decision in writing to the Board. The Board may consider the matter at its next regular Board meeting. The Board may decide not to hear the appeal, in which case the Superintendent's decision shall be final. If the Board hears the appeal, the Superintendent shall send the Board's decision to the parent/guardian within seven working days.

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding the progress of English learners towards proficiency in English, the number and percentage of English learners reclassified as fluent English proficient, the number and percentage of English learners who are or are at risk of being classified as long-term English learners, the achievement of English learners on standards-based tests in core curricular areas, and a comparison of current data with data from at least the previous year. The Superintendent or designee also shall provide the Board with regular reports from any district or schoolwide English learner advisory committees.

### Legal Reference:

#### Legal Reference:

#### EDUCATION CODE

- 300-340 English language education
- 430-446 English Learner and Immigrant Pupil Federal Conformity Act
- 33050 State Board of Education waiver authority
- 44253.1-44253.11 Qualifications for teaching English learners
- 48985 Notices to parents in language other than English
- 51101-51101.1 Rights of parents
- 52130-52135 Impacted Languages Act of 1984
- 52160-52178 Bilingual Bicultural Act
- 52180-52186 Bilingual teacher training assistance program
- 54000-54028 Programs for disadvantaged children
- 60200.7 Suspension of state instructional materials adoptions
- 60605.87 Supplemental instructional materials, English language development

60810-60812 Assessment of language development  
62005.5 Continuation of advisory committee after program sunsets  
CODE OF REGULATIONS, TITLE 5  
11300-11316 English learner education  
11510-11517 California English Language Development Test  
UNITED STATES CODE, TITLE 20  
1701-1705 Equal Educational Opportunities Act  
6312 Local education agency plans  
6801-6871 Title III, Language instruction for limited English proficient and immigrant students  
7012 Parental notification

#### COURT DECISIONS

Valeria G. v. Wilson, (2002) 307 F.3d 1036  
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141  
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196  
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698  
ATTORNEY GENERAL OPINIONS  
83 Ops.Cal.Atty.Gen. 40 (2000)

#### Management Resources:

##### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California English Language Development Test (CELDT): 2012-13 CELDT Information Guide, 2012

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments

##### U.S. DEPARTMENT OF EDUCATION NONREGULATORY GUIDANCE

Assessment and Accountability for Recently Arrived and Former Limited English Proficient (LEP) Students, May 2007

##### WEB SITES

California Department of Education: <http://www.cde.ca.gov/sp/el>

U.S. Department of Education: <http://www.ed.gov>

(10/98 11/02) 11/12

Policy

**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**

Adopted: June 11, 2013

King City, California

## AR 6174 Instruction

## Education For English Language Learners

Definitions

English learner means a student who does not speak English or whose native language is not English and who is not currently able to perform ordinary classroom work in English, also known as a limited English proficient or LEP child. (Education Code 306)

Long-term English learner means an English learner who is enrolled in grades 6-12, has been enrolled in schools in the United States for more than six years, has remained at the same English language proficiency level for two or more consecutive years as determined by the California English Language Development Test (CELDT) or any successor test, and scores far below basic or below basic on the English language arts test of the California Standards Tests or any successor test. (Education Code 313.1)

English learner at risk of becoming a long-term English learner means an English learner who is enrolled in grades 5-11 in the United States for four years, scores at the intermediate level or below on the CELDT or any successor test, and scores in the fourth year at the below basic or far below basic level on the English language arts test of the California Standards Tests or any successor test. (Education Code 313.1)

English language classroom means a classroom in which the language of instruction used by the teaching personnel is overwhelmingly the English language, and in which such teaching personnel possess a good knowledge of the English language. (Education Code 306)

English language mainstream classroom means a classroom in which the students either are native English language speakers or already have acquired reasonable fluency in English. (Education Code 306)

Sheltered English immersion or structured English immersion means an English language acquisition process in which nearly all classroom instruction is in English but with the curriculum and presentation designed for students who are learning the language. (Education Code 306)

Bilingual education/native language instruction means a language acquisition process for students in which much or all instruction, textbooks, and teaching materials are in the student's native language. (Education Code 306)

Identification and Assessment

Upon enrollment, each student's primary language shall be determined through use of a home language survey. (5 CCR 11307)

Within 30 calendar days of their initial enrollment, students who are identified as having a primary language other than English, as determined by the home language survey, and for whom there is no record of results from an English language development test shall be assessed using the California English Language Development Test (CELDT). (5 CCR 11511)

All students shall have sufficient time to complete the CELDT as provided in the directions for test administration. (5 CCR 11516)

Upon enrollment in the district, each student's primary language shall be determined through use of a home language survey. (5 CCR 11307)

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not been previously identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be assessed for English proficiency using the CELDT. The test shall be administered between 60 calendar days before the date of first enrollment in a district school and 30 calendar days after the date of first enrollment, but not before July 1 of that school year. (5 CCR 11511)

The CELDT shall be administered in accordance with 5 CCR 11511-11516.7.

Variations and accommodations in test administration may be provided pursuant to 5 CCR 11516-11516.7. Any student with a disability shall be allowed to take the CELDT with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan that are appropriate and necessary to address the student's individual needs. If he/she is unable to participate in the assessment or a portion of the assessment with such accommodations, he/she shall be administered an alternate assessment for English language proficiency as set forth in his/her IEP. (5 CCR 11516-11516.7)

(cf. 6152.51 - Standardized Testing and Reporting Program)

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

The district shall notify parents/guardians of their child's results on the CELDT within 30 calendar days. (5 CCR 11511.5)

*(cf. 5145.6 - Parental Notifications)*

Within 90 days of initial enrollment, students identified as having limited English proficiency shall be further assessed for primary language proficiency in comprehension, speaking, reading

and writing. The Superintendent or designee shall develop criteria for determining student needs on the basis of these assessments. (former Education Code 52164.1, 62002)

Before students are enrolled in a program for English language learners, parents/guardians shall receive information about the program and their opportunities for parental involvement. This information shall include the fact that an individual student's participation in the program is voluntary on the part of the parent/guardian. (Education Code 52173)

Not later than 30 calendar days after the beginning of the school year, each parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title III funds shall receive notification of the assessment of his/her child's English proficiency. The notice shall include all of the following: (Education Code 440; 20 USC 6312)

1. The reason for the student's classification as English language learner
2. The level of English proficiency
3. A description of the program for English language development instruction, including a description of all of the following:
  - a. The manner in which the program will meet the educational strengths and needs of the student
  - b. The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards
  - c. The specific exit requirements for the program, the expected rate of transition from the program into classrooms not tailored for English language learner students, and the expected rate of graduation from secondary school if Title I funds are used for students in secondary schools
  - d. Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP
4. Information regarding a parent/guardian's option to decline to allow the student to become enrolled in the program or to choose to allow the student to become enrolled in an alternative program
5. Information designed to assist a parent/guardian in selecting among available programs, if more than one program is offered

Parent/guardians also shall be notified of the results of any reassessments. (Education Code 52164.3)

Parental Exception Waivers

At the beginning of each school year, parents/guardians shall be informed of the placement of their children in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver. (Education Code 310; 5 CCR 11309)

A parent/guardian may request that the district waive the requirements of Education Code 305, pertaining to the placement of a student in a structured English immersion program if the one of the following circumstances exists:

1. Students who already know English: The student already possesses good English language skills, as measured by standardized tests of English vocabulary comprehension, reading and writing, in which the student scores at or above the state average for his/her grade level or at or above the fifth-grade average, whichever is lower. (Education Code 311(a))
2. Older students: The student is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of study would be better suited to the student's rapid acquisition of basic English skills. (Education Code 311(b))
3. Students with special needs: The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the school principal and educational staff that the student has special physical, emotional, psychological or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311(c))

The parent/guardian shall personally visit the school to apply for the waiver. (Education Code 310)

Upon request for a waiver, the Superintendent or designee shall provide to the parents/guardians: (Education Code 310, 311; 5 CCR 11309)

1. A full written description, and a spoken description upon request, of the intent and content of the structured English immersion program, any alternative courses of study and all educational opportunities offered by the district and available to the student, and the educational materials to be used in the different educational program choices
2. For a request for waiver pursuant to Education Code 311(c) for students with special needs, notification that the student must be placed for a period of not less than 30 calendar days in an English language classroom and that the Superintendent must approve the waiver pursuant to Governing Board guidelines

\*\*\*Note: Education Code 311 provides that a waiver may be granted when the student has such

special physical, emotional, psychological, or educational needs that an alternate course of study would be better suited to the student's overall educational development, as provided in item #3 below. The State Board of Education (SBE) has declared that the definition of "special needs" is broader than special education, or any other specific medical condition, in that expert documentation justifying the waiver need not be presented by the parent/guardian. Rather, the determination as to whether a child has "special needs" should be based on the parent/guardian's opinion that an alternative program is better for his/her child. According to the CDE, for a special education student, the IEP determines placement of that student, and therefore a waiver pursuant to this section is not required.\*\*\*

3. The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the principal and educational staff that the student has special physical, emotional, psychological, or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development.

Upon request for a waiver, the Superintendent or designee shall provide parents/guardians with a full written description and, upon request, a spoken description of the intent and content of the structured English immersion program, any alternative courses of study, all educational opportunities offered by the district and available to the student, and the educational materials to be used in the different educational program choices. For a request for waiver pursuant to item #3 above, the Superintendent or designee shall notify the parent/guardian that the student must be placed for a period of not less than 30 calendar days in an English language classroom and that the waiver must be approved by the Superintendent pursuant to any guidelines established by the Governing Board. (Education Code 310, 311; 5 CCR 11309)

The principal and educational staff may recommend a waiver to a parent/guardian pursuant to item #2 or #3 above. Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. (Education Code 311; 5 CCR 11309)

Parental exception waivers pursuant to item #2 above shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)

Parental exception waivers pursuant to item #3 above shall be granted by the Superintendent if it is the informed belief of the principal and educational staff that, due to the student's special

physical, emotional, psychological, or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)

All parental exception waivers shall be acted upon within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to item #3 above shall not be acted upon during the 30-day placement in an English language classroom. Such waivers shall be acted upon no later than 10 calendar days after the expiration of that 30-day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)

Any individual school in which 20 students or more of a given grade level receive a waiver shall offer an alternative class where the students are taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. Otherwise, the students shall be allowed to transfer to a public school in which such a class is offered. (Education Code 310)

In cases where a parental exception waiver pursuant to item #2 or #3 above is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)

Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)

Pursuant to Education Code 311(b) and 311(c), the principal and educational staff may recommend a waiver to a parent/guardian for a student 10 years or older and a student with special needs. Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. (5 CCR 11309)

When evaluating waiver requests pursuant to Education Code 311(a) for students who already know English and other waiver requests for those students for whom standardized assessment data are not available, other equivalent assessment measures may be used. These equivalent measures may include local assessments, local standards and teacher evaluations.

Parental exception waivers pursuant to Education Code 311(b) for students 10 years or older shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)



Parental exception waivers pursuant to Education Code 311(c) for students with special needs shall be granted if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)

The principal shall consider all waiver requests made pursuant to Education Code 311(c) for students with special needs and shall submit a rationale of the decision regarding the waiver to the Superintendent or designee. When determining whether or not to recommend the approval of the waiver request, the principal shall assume that the facts justifying the request attested by the parent/guardian are a true representation of the child's condition.

Each waiver shall be considered on its individual merits with great deference given to parental preference for student placement.

The principal or designee shall act upon all parental exception waivers within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to Education Code 311(c) for students with special needs shall not be acted upon during the 30-day placement in an English language classroom. These waivers shall be acted upon no later than 10 calendar days after the expiration of that 30-day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)

All parental exception waivers shall be granted unless the principal and educational staff have determined that an alternative program offered at the school would not be better suited for the overall educational development of the student. (5 CCR 11309)

Individual schools in which 20 students or more of a given grade level receive a waiver shall be required to offer such a class; otherwise they must allow the students to transfer to a public school in which such a class is offered. (Education Code 310)

Students wishing to transfer shall be subject to the district's intradistrict and interdistrict attendance policies and administrative regulations. Students wishing to transfer to another district shall also be subject to the receiving district's interdistrict attendance policies and administrative regulations.

*(cf. 5116.1 - Intradistrict Open Enrollment)*

*(cf. 5117 - Interdistrict Attendance)*

In cases where a parental exception waiver pursuant to Education Code 311(b) or (c) is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)

Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)

### Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers until they: (5 CCR 11302)

1. Demonstrate English language proficiency comparable to that of the district's average native English language speakers
2. Recoup any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The following measures shall be used to determine whether an English learner shall be reclassified as fluent English proficient: (Education Code 313; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the CELDT.
2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student.
3. Parent/guardian opinion and consultation. The Superintendent or designee shall provide the parent/guardian with notice and a description of the reclassification process and of his/her opportunity to participate in the process and shall encourage his/her involvement in the process.
4. Student performance on a statewide assessment of basic skills in English.

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

Students shall be monitored for at least two years following their reclassification. As part of this evaluation, the Superintendent or designee shall identify whether the student needs any additional academic support to ensure his/her language and academic success.

### Advisory Committees

At the district level when there are more than 50 English language learners in the district and at each school with more than 20 English language learners, parent/guardian advisory committees shall be maintained to serve the advisory functions specified in law. (5 CCR 11308)

Parents/guardians of English language learners shall constitute committee membership in at least the same percentage as their children represent of the total number of students in the school. (Education Code 52176)

The district's English language advisory committee shall advise the Board on at least the following tasks: (5 CCR 11308)

1. The development of a district master plan of education programs and services for English learners, taking into consideration the school site plans for English learners
2. The districtwide needs assessment on a school-by-school basis
3. Establishment of a district program, goals and objectives for programs and services for English learners
4. Development of a plan to ensure compliance with applicable teacher or aide requirements
5. Administration of the annual language census
6. Review of and comment on the district's reclassification procedures
7. Review of and comments on the written notification required to be sent to parents/guardians pursuant to 5 CCR 11300-11316

*(cf. 0420 - School Plans/Site Councils)*

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 5020 - Parent Rights and Responsibilities)*

*(cf. 6020 - Parent Involvement)*

In order to assist advisory members in carrying out their responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

(10/98 11/02) 3/03

Regulation

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California

Instruction

Education For English Language Learners

PARENTAL EXCEPTION WAIVER  
EDUCATION CODE 311

Student's Name: \_\_\_\_\_ Grade: \_\_\_\_\_

School: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Student's Primary Language: \_\_\_\_\_

I request a waiver of the placement of my child in the school's structured/sheltered English immersion program for the following reason:

My child possesses good English language skills. (Education Code 311(a))

My child is 10 years of age or older and I believe that an alternate course of study is better suited to my child's rapid acquisition of English. (Education Code 311(b))

I believe that my child has special needs and that an alternate course of study is better suited to his/her educational development. (Education Code 311(c))

I understand that the objective for my child is to be taught English as rapidly and effectively as possible. I have been provided a full written description of the intent and content of the structured English immersion program; any alternative courses of study offered by the district and made available to my child; all educational opportunities offered by the district and made available to my child; and the educational materials to be used in the different educational program choices.

I have personally visited the school to apply for this waiver.

I understand that I must request that this waiver be reconsidered annually, each school year.

Parent/Guardian Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

For School Use Only:

For waivers pursuant to Education Code 311(a), student's English standardized test scores:  
(Scores must be at or above the state average for the child's grade level or above the 5th grade average) \_\_\_\_\_

Waiver Granted/Denied:      Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

(10/95 10/98) 11/12

Exhibit:      SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, CA

## AR 6183 Instruction

## Home And Hospital Instruction

A student with a temporary disability which makes school attendance impossible or inadvisable shall receive individual instruction in the student's home or in a hospital or other residential health facility, excluding state hospitals. This instruction applies to students incurring a physical, mental or emotional disability after which they can reasonably be expected to return to regular day classes or an alternative education program without special intervention. It does not apply to students identified as individuals with exceptional needs pursuant to Education Code 56026. (Education Code 48206.3)

*(cf. 6158 - Independent Study)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

Home or hospital instruction shall be provided only by teachers with valid California teaching credentials who consent to the assignment. (Education Code 44865)

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

The district shall offer at least one hour of instruction for every day of instruction offered by the district in the regular education program. No student shall be credited with more than five days of attendance per calendar week or credited with more than the total number of calendar days that regular classes are offered by the district in any fiscal year. (Education Code 48200, 48206.3)

Insofar as possible, the teacher providing home or hospital instruction shall consult with the student's current classroom teacher(s) so as to provide a continuity of instruction that enables the student to stay abreast with the regular school program.

The Superintendent or designee may require verification through any reasonable means that the student requires home instruction. In addition, this verification shall also state that the disabling condition will not expose the teacher to a contagious disease that can be transmitted through casual contact. Home or hospital instruction shall not be denied to students with Hepatitis B, herpes or HIV/AIDS, as long as the home or hospital practices current preventive protocol as determined by the U.S. Centers for Disease Control.

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5141.22 - Infectious Diseases)*

Nondistrict Students

A student of another district who is temporarily disabled and confined to a hospital or health facility within this district shall be eligible to receive individual instruction in this district. (Education Code 48207)

In such circumstances, it is the responsibility of the parent/guardian to notify the district of the student's presence in a qualifying hospital. (Education Code 48208)

Upon receiving such notification, the Superintendent or designee shall: (Education Code 48208)

1. Within five working days of the notification, determine whether the student is able to receive individualized instruction and, if so, when it shall begin. Instruction shall begin no later than five working days after the Superintendent or designee has determined that the student is able to receive individualized instruction.
2. Within five working days of the beginning of the individualized instruction, the Superintendent or designee shall provide written notification to the district in which the student was previously enrolled stating that the student shall not be counted by that district for purposes of computing average daily attendance, effective the date on which individualized instruction began.

Alternatively, the Superintendent or designee may enter into an agreement with the district in which the student was previously enrolled to have that district provide the individualized instruction. (Education Code 48208)

Parental Notifications

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians that: (Education Code 48208, 48980)

1. Individual instruction is available for temporarily disabled students as prescribed by Education Code 48206.3.
2. If a student becomes temporarily disabled, it is the parent/ guardian's responsibility to notify the receiving district of the student's presence in a qualifying hospital.

*(cf. 5145.6 - Parental Notifications)*

Legal Reference:

EDUCATION CODE

44865 Qualifications for home teachers

45031 Home teachers

48200 Minimum school day

48206.3 Pupils with temporary disabilities; individual instruction; definitions; computing average daily attendance

48206.5 Continuation of individual instruction programs for students with temp. disabilities

48207 Pupils with temporary disabilities in hospitals out- side of school district; compliance with residency requirements

48208 Presence of pupils with temporary disabilities in qualifying hospitals; notice by parents or guardians; commencement of individualized instruction

48980 Required notification of rights and availability of nutrition and individualized instruction programs

51800-51802 Employment of home teachers

CODE OF REGULATIONS, TITLE 5

421 Method of verification

423 Prolonged illness

Regulation SOUTH MONTEREY COUNT JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California



## AGENDA/MEETING MATERIALS

Governing Board meeting agendas shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

*(cf. 9320 - Meetings and Notices)*

*(cf. 9321- Closed Session Purposes and Agendas)*

The agenda shall provide members of the public the opportunity to address the Board on any agenda item before or during the Board's consideration of the item. The agenda shall also provide members of the public an opportunity to testify at regular meetings on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. (Education Code 35145.5; Government Code 54954.3)

*(cf. 9323 - Meeting Conduct)*

Each meeting agenda shall list the address designated by the Superintendent or designee for public inspection of agenda documents that have been distributed to the Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall specify that an individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

## Agenda Preparation

The Board president and the Superintendent, as secretary to the Board, shall work together to develop the agenda for each regular and special meeting. Each agenda shall reflect the district's vision and goals and the Board's focus on student learning.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 9121 - President)*

*(cf. 9122 - Secretary)*

A Board member or member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request shall be in writing and be submitted to the Superintendent or designee with supporting documents and information, if any, at least one week before the scheduled meeting date. Items submitted less than a week before the scheduled meeting date may be postponed to a later meeting in order to allow sufficient time for consideration and research of the issue.

The Board president and Superintendent shall decide whether a request is within the subject matter jurisdiction of the Board. Items not within the subject matter jurisdiction of the Board may not be placed on the agenda. In addition, the Board president and Superintendent shall determine if the item

is merely a request for information or whether the issue is covered by an existing policy or administrative regulation before placing the item on the agenda.

The Board president and Superintendent shall decide whether an agenda item is appropriate for discussion in open or closed session, and whether the item should be an action item subject to Board vote, an information item that does not require immediate action, or a consent item that is routine in nature and for which no discussion is anticipated.

Any Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

*(cf. 9323.2 - Actions by the Board)*

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

*(cf. 1312.1 - Complaints Concerning District Employees)*

*(cf. 1312.2 - Complaints Concerning Instructional Materials)*

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 1340 - Access to District Records)*

*(cf. 3320 - Claims and Actions Against the District)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

## Consent Items

In order to promote efficient meetings, the Board may act upon more than one item by a single vote through the use of a consent agenda. Consent items shall be items of a routine nature or items for which no Board discussion is anticipated and for which the Superintendent recommends approval.

In accordance with law, the public has a right to comment on any consent item. At the request of any member of the Board, any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item.

In order to promote efficient meetings, the Board may bundle a number of items and act upon them together by a single vote through the use of a consent agenda. Consent agenda items shall be items of a routine nature and items for which Board discussion is not anticipated and for which the Superintendent recommends approval.

When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a regular agenda item.

The agenda shall provide an opportunity for members of the public to comment on any consent agenda item that has not been previously considered. However, the agenda need not provide an opportunity for public comment when the consent agenda item has previously been considered at an open meeting of a committee comprised exclusively of all the Board members provided that members of the public were afforded an opportunity to comment on the item at that meeting, unless the item has been substantially changed since the committee considered it. (Government Code 54954.3)

### Agenda Dissemination to Board Members

At least three days before each regular meeting a copy of the agenda and agenda packet shall be forwarded to each Board member, including the Superintendent or designee's report; minutes to be approved; copies of communications; reports from committees, staff, citizens, and others; and other available documents pertinent to the meeting.

When special meetings are called, the Superintendent or designee shall make every effort to distribute the agenda and supporting materials to Board members as soon as possible before the meeting.

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to ask questions and/or request additional information on agenda items. However, a majority of Board members shall not directly or through intermediaries or electronic means discuss, deliberate, or take action on any matter within the subject matter jurisdiction of the Board.

(cf. 9012 - Board Member Electronic Communications)

### Agenda Dissemination to Members of the Public

The Superintendent or designee shall mail a copy of the agenda or a copy of all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the Board, whichever occurs first. (Government Code 54954.1)

If a document is distributed to the Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the document available for public inspection at the time the document is

distributed to a majority of the Board provided that the document is a public record under the Public Records Act and relates to an agenda item for an open session of a regular Board meeting. The Superintendent or designee may also post the document on the district's web site in a position and manner that makes it clear that the document relates to an agenda item for an upcoming meeting. (Government Code 54957.5)

(cf. 1113 - District and School Web Sites)

(cf. 1340 - Access to District Records)

Any documents prepared by the district or the Board and distributed during a public meeting shall be made available for public inspection at the meeting. Any documents prepared by another person shall be made available for public inspection after the meeting. These requirements shall not apply to a document that is exempt from public disclosure under the Public Records Act. (Government Code 54957.5)

Upon request, the Superintendent or designee shall make the agenda, agenda packet, and/or any writings distributed at the meeting available in appropriate alternative formats to persons with a disability, as required by the Americans with Disabilities Act. (Government Code 54954.1)

Any request for mailed copies of agendas or agenda packets shall be in writing and shall be valid for the calendar year in which it is filed. Written requests must be renewed following January 1 of each year. (Government Code 54954.1)

Persons requesting mailing of the agenda or agenda packet shall pay an annual fee, as determined by the Superintendent or designee, not to exceed the cost of providing the service.

Legal Reference:

EDUCATION CODE

35144 Special meetings

35145 Public meetings

35145.5 Right of public to place matters on agenda

GOVERNMENT CODE

6250-6270 Public Records Act

53635.7 Separate item of business

54954.1 Mailed agenda of meeting

54954.2 Agenda posting requirements; board actions

54954.3 Opportunity for public to address legislative body

54954.5 Closed session item descriptions

54956.5 Emergency meetings

54957.5 Public records

54960.2 Challenging board actions; cease and desist

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.160 Effective communications

36.303 Auxiliary aids and services

COURT DECISIONS

Mooney v. Garcia, (2012) 207 Cal.App.4th 229

Caldwell v. Roseville Joint Union High School District, 2007 U.S. Dist. LEXIS 66318

Management Resources:

CSBA PUBLICATIONS

Call to Order: A Blueprint for Great Board Meetings, 2010

The Brown Act: School Boards and Open Meeting Laws, rev. 2009

ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, rev. 2003

WEB SITES

CSBA, Agenda Online: <http://www.csba.org>

California Attorney General's Office: <http://www.oag.ca.gov>

Bylaw SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California

## BB 9323.2 Board Bylaws

### Actions By The Board

The Governing Board shall act by a majority vote of all of the membership constituting the Board, unless otherwise required by law. (Education Code 35164)

An "action" by the Board means: (Government Code 54952.6)

1. A collective decision by a majority of the Board members
2. A collective commitment or promise by a majority of the members to make a positive or negative decision
3. A vote by a majority of the members when sitting as the Board upon a motion, proposal, resolution, order, or ordinance

The Board shall not take action by secret ballot, whether preliminary or final. (Government Code 54953)

Actions taken by the Board in open session shall be recorded in the Board minutes. (Education Code 35145)

(cf. 9324 - Minutes and Recordings)

### Action on Non-Agenda Items

After publicly identifying the item, the Board may take action on a subject not appearing on the posted meeting agenda under any of the following conditions: (Government Code 54954.2)

1. When a majority of the Board determines that an emergency situation exists, as defined for emergency meetings pursuant to Government Code 54956.5
2. When two-thirds of the members present, or if less than two-thirds of the members are present then by a unanimous vote of all members present, determine that the need to take immediate action came to the district's attention after the agenda was posted
3. When an item appeared on the agenda of, and was continued from, a meeting that occurred not more than five days earlier

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

### Challenging Board Actions

The district attorney's office or any interested person may file an action in court to stop or prevent the Board's violation or threats of violations of the Brown Act, to determine the applicability of the Brown Act to ongoing or future threatened Board actions, to determine the validity, under California

or federal law, of any Board rule or action to penalize any of its members or otherwise discourage the member's expression, or to compel the Board to audio record its closed sessions because of its violation of any applicable Government Code provision. (Government Code 54960)

The district attorney or any interested person may present a demand that the Board cure and correct a Board action which he/she alleges is in violation of law regarding any of the following: (Government Code 54960.1)

1. Open meeting and teleconferencing (Government Code 54953)
2. Agenda posting (Government Code 54954.2)
3. Closed session item descriptions (Government Code 54954.5)
4. New or increased tax assessments (Government Code 54954.6)
5. Special meetings (Government Code 54956)
6. Emergency meetings (Government Code 54956.5)

Any demand to "cure and correct" an alleged violation shall clearly describe the challenged action and the nature of the alleged violation and shall be presented to the Board in writing within 90 days of the date when the action was taken. If the alleged violation concerns action taken in an open session but in violation of Government Code 54954.2 (agenda posting), the written demand must be made within 30 days of the date when the alleged action took place. (Government Code 54960.1)

Within 30 days of receiving the demand, the Board shall do one of the following: (Government Code 54960.1)

1. Cure or correct the challenged action and inform the demanding party in writing of its actions to cure or correct.
2. Determine not to cure or correct the alleged violation and inform the demanding party in writing of its decision to not cure or correct.
3. Take no action. If the Board takes no action within the 30-day review period, its inaction shall be considered a decision not to cure or correct the action.

In addition, the district attorney's office or any interested party may file an action in court to determine the applicability of the Brown Act to any past Board action not specified in Government Code 54960.1, if the following conditions are met: (Government Code 54960.2)

1. Within nine months of the alleged violation, a cease and desist letter is submitted to the Board, clearly describing the past Board action and the nature of the alleged violation.
2. The time for the Board to respond has expired and the Board has not provided an unconditional commitment to cease and desist from and not repeat the past action alleged to

have violated the Brown Act.

Legal Reference:

EDUCATION CODE

- 15266 School construction bonds
- 17466 Declaration of intent to sell or lease real property
- 17481 Lease of property with residence for nondistrict purposes
- 17510-17511 Resolution requiring unanimous vote of all members constituting board
- 17546 Private sale of personal property
- 17556-17561 Dedication of real property
- 17582-17583 District deferred maintenance fund
- 35140-35149 Meetings
- 35160-35178.4 Powers and duties
- 48660-48661 Community day schools, establishment and restrictions

CODE OF CIVIL PROCEDURE

- 425.16 Special motion to strike in connection with a public issue
- 1245.240 Eminent domain vote requirements
- 1245.245 Eminent domain, resolution adopting different use

GOVERNMENT CODE

- 53090-53097.5 Regulation of local agencies by counties and cities
- 53724 Parcel tax resolution requirements
- 53790-53792 Exceeding the budget
- 53820-53833 Temporary borrowing
- 53850-53858 Temporary borrowing
- 54950-54963 The Ralph M. Brown Act, especially:
  - 54952.6 Action taken, definition
  - 54953 Meetings to be open and public; attendance; secret ballots
  - 54960-54960.5 Actions to prevent violations
- 65352.2 Coordination with planning agency

PUBLIC CONTRACT CODE

- 3400 Bid specifications
- 20111 Contracts over \$50,000; contracts for construction; award to lowest responsible bidder
- 20113 Emergencies, award of contracts without bids

COURT DECISIONS

- Los Angeles Times Communications LLC v. Los Angeles County Board of Supervisors (2003) 112 Cal.App.4th 1313
- McKee v. Orange Unified School District (2003) 110 Cal.App.4th 1310
- Bell v. Vista Unified School District (2002) 82 Cal.App.4th 672
- Boyle v. City of Redondo Beach (1999) 70 Cal.App.4th 1109

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, 2009

ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Local Legislative Bodies, 2003

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

Open and Public IV: A Guide to the Ralph M. Brown Act, 2007

WEB SITES

CSBA: <http://www.csba.org>

California Attorney General's Office: <http://www.oag.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

(11/02 3/11) 11/12

Bylaw SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California



Bylaws of the Board

Actions By The Board

ACTIONS REQUIRING MORE THAN A MAJORITY VOTE

Actions Requiring a Two-Thirds Vote of the Board:

1. Resolution declaring intention to sell or lease real property (Education Code 17466)

*(cf. 3280 - Sale or Lease of District-Owned Real Property)*

2. Resolution declaring intent of Governing Board to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)
3. Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)
4. Lease for up to three months of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)
5. Temporary borrowing before receipt of fiscal income, if implemented pursuant to Government Code 53820-53833 (Government Code 53821)
6. Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, ordering city or county zoning ordinances inapplicable to a proposed use of the property by the district (Government Code 53094)

*(cf. 7131 - Relations with Local Agencies)*

*(cf. 7150 - Site Selection and Development)*

*(cf. 7160 - Charter School Facilities)*

7. Resolution to transfer excess local funds from a deferred maintenance fund when state funds are insufficient to match local funds being held in the deferred maintenance fund (Education Code 17582, 17583)
8. For districts with an ADA of 2,500 or less seeking to add a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)

*(cf. 6185 - Community Day School)*

9. Resolution of intent to issue general obligation bonds with the approval of 55 percent of the voters of the district (Education Code 15266)

*(cf. 7214 - General Obligation Bonds)*

10. Resolution of intent to issue bonds within a school facilities improvement district with the approval of 55 percent of the voters of the school facilities improvement district (Education Code 15266)

*(cf. 7213 - School Facilities Improvement Districts)*

11. Resolution to place a parcel tax on the ballot (Government Code 53724)

12. Resolution of necessity to proceed with an eminent domain action and, if the Board desires to use the property for a different use than stated in the resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)

Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting:

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)

*(cf. 9320 - Meetings and Notices)*

*(cf. 9321 - Closed Session Purposes and Agendas)*

Actions Requiring a Four-Fifths Vote of the Board:

1. The expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense (Government Code 53790-53792)

*(cf. 3110 - Transfer of Funds)*

2. Resolution, adopted between July 15 and August 30, to borrow funds of up to 25 percent of the estimated income and revenue to be received by the district during the current fiscal year from apportionments based on average daily attendance for the preceding school year (Government Code 53822-53824)

3. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)

*(cf. 3311 - Bids)*

Actions Requiring a Unanimous Vote of the Board:

1. Resolution authorizing and prescribing the terms of a community lease for extraction of gas (Education Code 17510-17511)
2. Waiver of the competitive bid process pursuant to Public Contract Code 20111 when the Board determines that an emergency exists and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

Action Requiring a Unanimous Vote of the Board Members Present at the Meeting:

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property in the local dump or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)

*(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)*

To: (Name of district attorney or any interested person)

The Governing Board of (name of school district) has received your cease and desist letter dated (date) alleging that the following described past action taken by the Board violates the Ralph M. Brown Act: (Describe alleged past action as set forth in the cease and desist letter.)

In order to avoid unnecessary litigation and without admitting any violation of the Ralph M. Brown Act, the Board hereby unconditionally commits that it will cease, desist from, and not repeat the challenged past action described above. The Board may rescind this commitment only by a majority vote of its membership taken in open session at a regular meeting and noticed on its posted agenda as "Rescission of Brown Act Commitment." You will be provided with written notice, sent by any means or media you provide in response to this message, to whatever address(es) you specify, of any intention to consider rescinding this commitment at least 30 days before any such regular meeting. In the event that this commitment is rescinded, a notice will be delivered to you by the same means as this commitment, or by mail to an address that you have designated in writing, and you will have the right to commence legal action pursuant to Government Code 54960(a).

Sincerely,

(Name)

(Title of Board President or other designee)

Exhibit SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

Adopted: June 11, 2013

King City, California