



Marysville

Joint Unified School District

1919 B Street | Marysville, CA 95901
Phone: 530.741.6019

Educating Today's Youth for Tomorrow's World



Accounting & Budget Department

2013-14

November 12, 2013

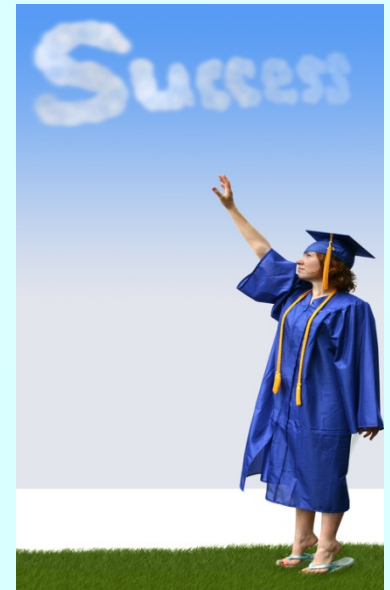
Business Services

- ▶ Mission Statement

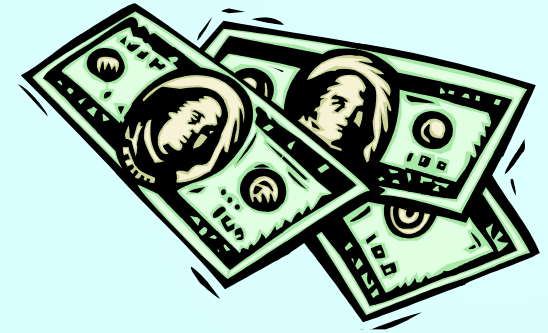
To provide quality support for student success

- ▶ Accounting & Budget Goals

- 1. Monitor and maintain financial solvency*
- 2. Provide professional, prompt and courteous service and support to all*
- 3. Build strong, positive working relationships*
- 4. Conduct ongoing analysis of efficiencies*
- 5. Make recommendations to improve existing or implement new procedures to improve processes while ensuring adequate controls to protect district assets*



Main Functions



▶ Payroll

- Pay employees accurately and on time

▶ Benefits

- Administer H/W plans for all eligible employees

▶ Accounts Payable/Receivable

- Pay the bills of the district – record revenue of the district

▶ Budget

- Develop, adopt, adjust annual district budget – close actuals

Payroll



- ▶ Fiscally independent payroll system
 - Perform our own audits
 - Prepare our own paychecks
 - Calculate, report and pay our own taxes
 - Prepare and send our own employee W-2s
 - Prepare and submit our own retirement reports STRS/PERS



Payroll

Facts & Figures

- ▶ 1,213 employees paid avg/mo
- ▶ 832 timesheets avg/mo
- ▶ 1725 W-2s 2012 Tax Year
- ▶ No matter what happens, payroll must run and be on time!



Employee Benefits

- ▶ Provide services to all eligible employees (including retirees) and their families ensuring the highest levels of physical, mental and economic health possible
 - The quality of life for employees and their families has a direct effect on the quality of the educational process for students.



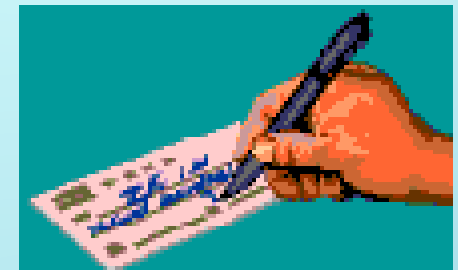
Employee Benefits – Fun Facts

- ▶ 844 employees participate
- ▶ 78 retirees
- ▶ 6 bargaining units – Up to 12 different medical plan options each
- ▶ Open enrollment – processed 288 changes
- ▶ American Fidelity
 - 144 Employees
- ▶ OMNI – 403(b) 457 plans
 - 232 Employees
 - 30 Companies



Accounts Payable and Receivable

- ▶ A/P – Responsible for processing payments for goods and services of the district
- ▶ A/R – Responsible for receipting, depositing, invoicing outside entities and accounting for all revenues of the district



AP and AR



▶ Payables Fun Facts:

- 5,103 warrants (checks) issued in 2012/13
- 16,135 invoices processed
 - 50 invoices/month Wal-Mart
 - 110 invoices /month Office Depot

▶ Receivables Fun Facts:

- 116 resources to record revenue
- \$274,000 in deposits from school sites
- 743 invoices prepared to outside agencies who owe MJSUD for services/products

Budget

Develop, monitor, balance, all budgets of the district on an ongoing basis

- Meet budget cycle deadlines annually
 - Adoption
 - 1st Interim
 - 2nd Interim
 - Unaudited Actuals
- General Fund
- 11 Other Funds



Budget – Fun Facts

- ▶ **12/13 Unaudited Actuals – All Funds** including other financing sources
 - Revenue – \$113,288,000 approx.
 - Expenses – \$121,256,000 approx.
- ▶ **Manual Journals to Complete the Process:**
 - 151 Inter-fund
 - 779 General ledger
 - 1,510 Budget transfers
 - 632 Budget revisions
- ▶ **Don't forget:**
 - Various State and Federal reports (like SACS)



The faces of the department...



Suzanne, Lynette, Kim, Denise and Jennifer

And Amy, Cece and Caryn...



Last, but certainly not least... our latest addition...



Taylor

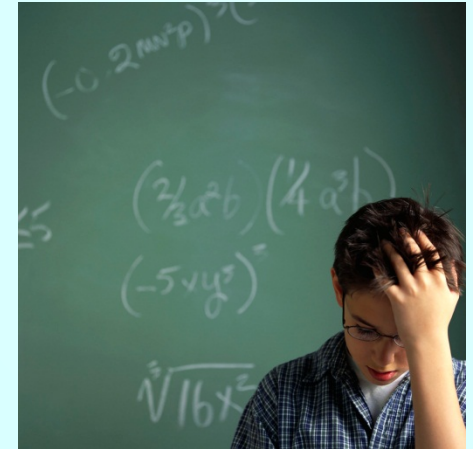
Accounting & Budget Department Staff

Thank you for all you do! Penny Lauseng, Director

- ▶ **30 years** – Kim Sutherland, Facilities acctg, Child Dev acctg, Other funds acctg, Budgeting, Payroll, Retirement reports
- ▶ **26 years** – Lynette Abbott, Employee Benefits, CVT reconciliation
- ▶ **17 years** – Suzanne Walters, EE Benefits, Payroll
- ▶ **8 years** – Amy Littlefield, ASB acctg, A/R, Invoicing, Categorical acctg
- ▶ **5 years** – Jennifer Passaglia, Categorical acctg, Budgeting, Other funds acctg, Cash Reconciliation, Payroll, Attendance
- ▶ **10 months** – Cecelia Cruz (part-time), Accts/Payable, Attendance
- ▶ **9 months** – Caryn Gibson, Accts/Payable
- ▶ **9 months** – Denise Yartz, Payroll, Retirement reports
- ▶ **2.5 months** – Taylor Long (part-time), Mail distribution, Filing, Data entry



Any Questions?



Thank you!

Presented by Penny Lauseng,
Director Accounting & Budget