

May 7, 2013

MJUSD  
Personnel Dept.

MAY 7 2013

RECEIVED

To whom it may concern,

The purpose of this memo is to request for a leave of absence. I am requesting a year leave for the 2013-2014 school year. This leave would allow me significant time to spend with my new son. I realize this leave may not allow me to return to my same teaching position, but hope my home within the school district will be there upon my return. Your understanding of this request is greatly appreciated.

Sincerely,

Lindsay Vantress

MAY 7 2013

RECEIVED

05/03/2013

Dear Toni Marquez and Ramiro Carreon,

I have really enjoyed working as a School Psychologist for Marysville Joint Unified these past three years! I have been contracted as a full time School Psychologist since joining the MJUSD team at Ella Elementary School. Since I am starting a family, I would like to reduce my contract to 50% for next school year 2013-2014 in order to stay at home and care for my newborn daughter part time. I appreciate you considering my request. Thank you.

Sincerely,

*Nicole Pitts*

Nicole Disney Pitts

MAY 9 2013

May 2, 2013

RECEIVED

To Whom it may concern,

I Sheena Fetters wish to use unpaid Family Medical Leave time to stay home with my newborn son from May 17, 2013 to June 13, 2013. I would like to return to work for Marysville Joint Unified School District at my current school site Linda Elementary School as a Speech-Language Pathologist for the 2013-2014 school year.

Thank You,



Sheena S. Fetters

May 1, 2013

Assistant Superintendent for Personnel Services  
Marysville Joint Unified School District  
1919 B Street  
Marysville, CA 95901

MJUSD  
Personnel Dept.  
MAY 3 2013  
RECEIVED

Mr. Ramiro Carreón,

I regret to inform you that I am resigning from my Adapted Physical Education teaching position for MJUSD for the 2013/2014 school year. I received a job offer near my family, and feel like it is time for me to move closer to them.

I am forever grateful for the opportunity to work for Marysville Joint Unified School District. But more importantly, I am forever grateful for the opportunities that were made possible by you! Because of you I was able to have a job that I loved my first year out of college, and then was able to have my dream job this year. Thank you so much for seeing the potential in me and allowing me to be a part of the Foothill Intermediate staff as well as the Adapted PE teacher for MJUSD. The past two years have been filled with some of the greatest experiences of my life, and for that, I thank you again.

Sincerely,



Christie Stokman

MJUSD  
Personnel Dept.  
MAY 08 2013

RECEIVED

Dear MJUSD,

5/07/13

This is to inform you that as June 13, 2013 I will be terminating my teaching position and employment.  
Due to health and other considerations I need to retire.

Sincerely,

James W. Hunter

*James W. Hunter*

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## «AddressBlock»

1766 Forty Niner Ct. Chico, CA 95926

Phone: 530-514-1048 E-Mail: knowledgeispower74@hotmail.com

MJUSD  
Personnel Dept.

MAY 15 2013

RECEIVED

May 13, 2013

ATTN: Personnel at Marysville Joint Unified School District:

I am writing to formally submit my resignation, effective at the end of the 2012-2013 school year. I am relocating to Southern California during the summer months, and will regretfully not be able to continue employment at MJUSD.

Over the past three years I have been lucky enough to work with the many wonderful people employed with MJUSD. I can only hope that my future endeavors bring me into contact with educators as dedicated to having such a positive impact in the educational lives of children.

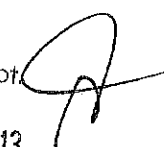
I thank you for all you have invested in me over the last three years. I look forward to keeping in touch with many of you and wish you all the best of luck.

Sincerely,  
Morgan Williams

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May 13, 2013

Ramiro Carreon  
Assistant Superintendent Personnel Services  
Marysville Joint Unified School District  
1919 B St.  
Marysville, CA 95901

MJUSD  
Personnel Dept.   
MAY 13 2013  
**RECEIVED**

Dear Mr. Carreon,

The purpose of this letter is to inform you that as of June 30, 2013, I, Sherri Sandoval hereby resign from my position as Coordinator, Student Services for the Marysville Joint Unified School District.

I have appreciated the opportunity to work for the district as a High School Counselor and a Coordinator, but am choosing to move on. Should you have any questions or concerns, please don't hesitate to contact me.

Sincerely,

  
Sherri Sandoval

MJUSD  
Personnel Dept.

MAY 6 2013

RECEIVED

Mr. Bob Eckardt

Principal, Lindhurst High School

4446 Olive Ave., Olivehurst, Ca. 95961

May 1, 2013

Dear Mr. Eckardt,

I wish to thank M.J.U.S.D./Lindhurst High School for the opportunity to work for them the last seven years. I have enjoyed being involved with the staff and students there.

At this time I wish to turn in my resignation. My last day will be June 13, 2013.

Sincerely,

Clifford Baker

*Clifford "Archie" Baker*

CC: Ramiro Carreon,

Assistant Superintendent, M.J.U.S.D.



MJUSD  
Personnel Dept.

MAY 13 2013

**RECEIVED**

Michaela Dragos  
1782 Beverly Avenue  
Olivehurst CA 95961

May 12, 2013

MichaelaDDragos@gmail.com

Ashley Vette  
District Coordinator  
1919 B Street  
Marysville CA 95901

Dear Ashley,

I am writing to formally notify you that I am resigning from my position as an After School Program Support Specialist effective June 13, 2013. I will be relocating to finish my Bachelor's degree at Sacramento State University.

Thank you so much for everything. I have learned a great deal from this job. I am grateful for all your help. There was never a time where your assistance was not offered. You have helped me grow and learn from each experience this job provided. This job has helped me in figuring out which career path I want to pursue and I really want to thank you for that.

I will never forget my time working at Edgewater Elementary and all the great team lead meetings we have had. It has been a real pleasure. If you need anything with the transition please feel free to let me know.

All the best,

A handwritten signature in black ink, appearing to read 'Michaela', followed by a long horizontal line.

Michaela Dragos

**Ashley Vette**

M.I.U.S.D.

**From:** Trevor Knudson [trevorknudson@live.com]  
**Sent:** Friday, May 03, 2013 9:34 PM  
**To:** Ashley Vette  
**Subject:** [SCANNED] Trevor Knudson two weeks notice

Personnel Dept.

MAY 07 2013

RECEIVED

This is my official notice that I will be resigning from my position as Stars Provider on Friday the May 17. Due to my leaving of the country to serve as a missionary for my church.

Thank you so much for the wonderful opportunity to work and to grow by having this job. It has been a true pleasure.

received  
5/3/13  
Ashley Vette

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## Melanie Stanaland

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**From:** erinmackey95901@gmail.com  
**Sent:** Wednesday, May 08, 2013 3:56 PM  
**To:** Melanie Stanaland  
**Subject:** [SCANNED]

MJUSD  
Personnel Dept.  
MAY 08 2013



**RECEIVED**

Erin Mackey

1768 Hazel Ave

Yuba City, CA 95993

May 6, 2013

Melanie Stanaland

Administrative Assistant

Marysville Joint Unified School District

1919 B Street

Marysville, CA 95901

Dear Melanie Stanaland,

I am writing to notify of my resigning from my position as Para Educator at McKinney. I notified Cheri Carpenter on Monday and spoke with Annie Spade on Tuesday. Unfortunately, you have been out of the office when I have stopped by.

My last day will be May, 10, 2013. I have accepted a full time position with another company.

I would like to thank you for the opportunity to be a part of the staff at Marysville Joint Unified School District.

Erin Mackey

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MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

**Resolution 2012-13/37**

**FINDINGS AND APPROVAL OF ENERGY EFFICIENCY CONTRACT WITH TRANE US, INC.**

**WHEREAS**, the California legislature sought to encourage public entities to implement energy efficiency and conservation projects through enacting legislation designed to provide public agencies the greatest possible flexibility in structuring agreements for such projects (Government Code sections 4217.10 *et seq.*); and

**WHEREAS**, Section 4217.12(a) of the California Government Code authorizes the District to enter into a contract for energy services contracts on terms its Board of Trustees (Board) determines are in the best interests of the District, if the Board finds that the anticipated cost of project will be less than the anticipated marginal cost of energy that would have been consumed by the District in the absence of the project; and

**WHEREAS**, Trane U.S., Inc. (Trane) has proposed a contract, a copy of which is attached hereto as Exhibit A, under which Trane will provide a lighting retrofit and update HVAC controls for the District; and

**WHEREAS**, on May 28, 2013, consistent with section 4217.12(a), the Board held a properly noticed hearing regarding the proposed contract with Trane; and

**WHEREAS**, at the aforementioned hearing, facts were produced which demonstrated that the anticipated cost to the District for the services provided under the contract will be less than the anticipated marginal cost to the District of energy that would have been consumed by the public agency in the absence of the contract; and

**WHEREAS**, on May 28, 2013 the Board determined it is in the best interests of the District to contract with Trane to perform the lighting retrofit and update HVAC controls pursuant to the terms and conditions of the contract; and

**NOW THEREFORE, BE IT RESOLVED** that based on facts known to the Board, staff report, public comment, and the administrative record as a whole, and pursuant to Government Code Section 4217.12, the Board finds that the anticipated cost to the District for the services provided under the contract will be less than the anticipated marginal cost to the District of energy that would have been consumed by the public agency in the absence of the contract; and

**BE IT FURTHER RESOLVED** that the Board finds it is in the best interests of the District to enter into the contract and hereby approves the contract, attached as Exhibit A; and

**BE IT FURTHER RESOLVED** that the Superintendent, or designee, is authorized to enter into the contract on behalf of the District and to take all steps and perform all actions necessary to execute and implement the contract and to take any actions deemed necessary to best protect the interests of the District.

**ADOPTED, SIGNED and APPROVED this 28<sup>th</sup> day of May 2013.**

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

\_\_\_\_\_  
Gay Todd  
Superintendent of Schools

\_\_\_\_\_  
Jeff Boom  
President to Board of Trustees

## ***Final Analysis***

### ***Feasibility of Implementing the P.G. & E. OBF Program***

## **Foothill Intermediate School**

5351 Fruitland Road, Marysville, CA 95901

### ***Marysville Joint Unified School District***



May 10, 2013

Prepared by:

# **TRANE**

4145 Delmar Avenue, Rocklin, CA 95677

Phone: (916) 577-1100

#### **Local Trane Team:**

**Account Manager: Todd Brooks    K-12 Schools Leader: Tim Sisson**

**Comprehensive Solutions / Turnkey AM: Richard Swank**

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## Executive Summary

Trane has completed both its preliminary and final analysis of the **Foothill Intermediate School** located 5351 Fruitland Road in Marysville, CA for Marysville Joint Unified School District (MJUSD) and the viability of performing energy saving measures that are feasible for a P.G. & E. OBF (On-Bill Financing) program are recommended!

Foothill Intermediate School consists of one building divided in to multiple classrooms consisting of approximately 24,500 total square feet which was built in 1975. There are 15 teachers and 203 students at the school. In 2011 the total P.G. & E. electrical bill was \$47,890 and in 2012 it was \$48,579 at a cost of nearly 17 cents per kWh.

During the preliminary analysis Trane made several visits to the site to review the building's current electrical and mechanical system electrical loads. A total of '22' electric heat pump units are on the roof of the school building which serve the classrooms, multi-purpose room and common areas. Each HVAC unit varies in age as it appears some of the original units were replaced in the last 5 to 10 years. Each unit is currently controlled by either a mercury bulb thermostat or programmable type of thermostat. None of the programmable thermostats are programmed or properly set. Many areas were found to be set between 72 to 74 degrees F temperature settings. The interior lighting was confirmed to be T8, 32-watt fixtures and the multi-purpose room has metal halide fixtures. The exterior lighting is all metal halide types of fixtures. Both the HVAC units and lighting are manually controlled.

After completing our final review and energy analysis we find that *this school facility would meet the requirements of the P.G. & E. OBF Program as it currently is described.* This program allows for energy conservation measures that will provide for *reduction in electrical energy consumption usage.* Our recommendation is that two *key measures* be implemented which are: (1) an interior and exterior **lighting retrofit**; and (2) a **new building automation system** for the temperature control and time-of-day scheduling of the existing heat pump air conditioning units and the room temperature set-points.

The following occupancy parameters are what were modeled for the 'current' conditions:

Current Occupancy Schedule			
Month	Start Time	End Time	Diversity
January-June	Midnight	8:00 A.M.	0
	8:00 A.M.	4:00 P.M.	65
	4:00 P.M.	Midnight	0
July	Midnight	Midnight	0
August-December	Midnight	Midnight	0
	8:00 A.M.	4:00 P.M.	65
	4:00 P.M.	Midnight	0

The occupancy of the school was modeled at 70 Sq. ft. per person.

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The following Interior Lighting and Miscellaneous Schedule were modeled as the existing conditions (the miscellaneous load of the school was assumed to be 0.3 watts/sq. ft.):

<b>Interior Lighting &amp; Miscellaneous Schedule</b>			
Month	Start Time	End Time	Diversity
January-June	Midnight	8:00 A.M.	0
	8:00 A.M.	4:00 P.M.	70
	4:00 P.M.	Midnight	0
July	Midnight	Midnight	0
August-December	Midnight	Midnight	0
	8:00 A.M.	4:00 P.M.	70
	4:00 P.M.	Midnight	0

The following Exterior Parking Lot Lighting Schedule was modeled as the existing conditions:

<b>Parking Lot Lighting Schedule</b>			
Month	Start Time	End Time	Diversity
January-December	Midnight	7:00 A.M.	100
	7:00 A.M.	6:00 P.M.	0
	6:00 P.M.	Midnight	0

The following existing thermostat settings were modeled as the existing conditions:

Site	Cooling		Heating	
Foothill Intermediate	72 DegF	72 DegF	72 DegF	72 DegF

The Trace 700 model was calibrated to the 2011 and 2012 P.G. & E. utility bills received from Marysville JUSD. The airside systems of the school were all modeled as incremental heat pump units with an approximate EER of 9 which also accounted for degradation of the units.

**The following conditions were modeled as the proposed new design conditions:**

#### Lighting Alternative

All assumptions made in the *Baseline Lighting* were copied over to the new lighting alternative, except for the lighting wattages. The proposed lighting wattages are provided in the enclosed lighting table.

The existing interior T8, 32-watt bulbs and ballasts will be replaced with T8, 25-watt Espen bulbs and ballasts. The existing fixtures and lenses will be re-used 'as is' and have been presumed to be in good working order including any existing light switches and wiring.

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The exterior fixtures vary but are mostly all metal halide fixtures. In most cases the fixture bodies will remain 'as is', but will be retrofitted with LED technology.

The following table depicts the existing lighting counts, existing bulbs and proposed new bulbs:

Foothill Int. School (Room/Area)	(e) No. of Fixtures	(e) No. of Bulbs	(e) Light Type	Est. Watts/Bulb	New Bulb/Ballast	New Type 25 Watt	De-Lamp Yes/No	Lense Type
School Entry Area	10	20	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Main Office	9	18	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
LAN Room	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Principal's Office	5	10	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Assistant Principal's Office	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Staff Lounge Room	8	16	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Staff Men's Restroom	0	0						
Staff Women's Restroom	0	0						
Nurse Storage Room	3	6	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
West Hallway Area & Lockers	17	34	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Library / Multi-Media Open Area	36	72	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Conference Room #1	4	8	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
East Hallway Area / Lockers	13	26	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Coach's Office	4	8	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Computer Lab Classroom #27	20	40	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Computer Lab Classroom #27 (STORAGE)	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Computer Lab Classroom #27 (PRINTER Rm)	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #24	25	50	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #24 (Washer/Dryer Room)	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #24 (STORAGE)	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #16	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #17	34	68	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #18	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #19	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #10	28	56	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Hallway next to Classrooms #10, #17 & #19	4	8	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Boy's Restroom	5	10	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Girl's Restroom	5	10	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Janitor's Closet	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Large Conference Room	9	18	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #11	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #13 & Hallway Area	37	74	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #22	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #14	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Classroom #15 & Copy Room	24	48	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Multi-Purpose Room (HIGH CEILING)	4	8	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Multi-Purpose Room (HIGH CEILING)	12	12	Metal Halide	400 W/MH	TBD	4L T5	No	Guard



Kitchen Area	16	32	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Area	20	40	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Office	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Storage Room #1	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Sports Storage Room	1	2	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Stairs (NORTH)	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Stage Stairs (SOUTH)	2	4	2B 4Ft T8	32 W/Bulb	Espen	H/E T8	No	Lense
Note: "Excludes" P1 Classroom	0	0	N/A	No work	No work	No work	N/A	N/A
<b>Subtotals: 514</b>								
<b>Total Fixtures 514      Total (e) 1028      at 32W/bulb      Total (N) 1028      25W</b>								
<b>EXTERIOR LIGHTS:</b>	<b>Qty.</b>	<b>Bulbs</b>	<b>Totals</b>	<b>Existing Wattage</b>	<b>New Fixture</b>	<b>New wattage</b>		
Exterior Walls - Shoe Box	4	4	4	400W	Xeralux	250		
Exterior Front - Shoe Box / WP	3	3	3	250W	TCP 35	30		
Exterior Wall Packs (around bldg.)	11	11	11	100W	TCP 35	30		
Exterior (SOUTH) Flood Lights	2	2	2	400W	Xeralux	250		
<b>Totals:</b>	<b>20</b>	<b>20</b>	<b>20</b>					

### Controls Alternative

All assumptions from the existing *Controls Baseline* were copied to the Controls Alternative, except for the thermostat set points which were changed to new set points as listed in the table below:

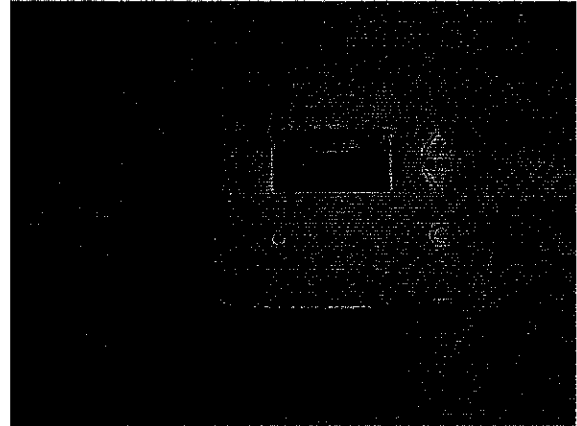
Site	Cooling		Heating	
	Set Point	Drift Point	Set Point	Drift Point
Foothill Intermediate	<b><u>74 DegF</u></b>	90 DegF	<b><u>68 DegF</u></b>	66 DegF

The P.G. & E. OBF program rebates and energy consumption are based upon the above lighting counts and retrofit changes, and also, the above thermostat control set points. Any deviation from these values or counts will impact the program and ultimately the energy consumed and utility bill(s).

The following pictures show some of the areas of the **Foothill Intermediate School** that were reviewed as part of our Preliminary and Final Facility Analysis:



Typical Classroom Lighting



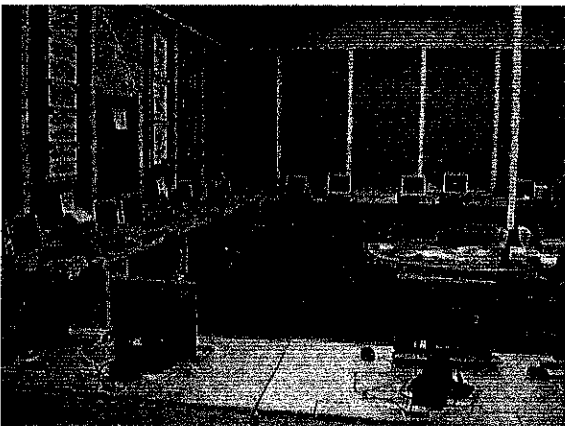
Typical Programmable Thermostat



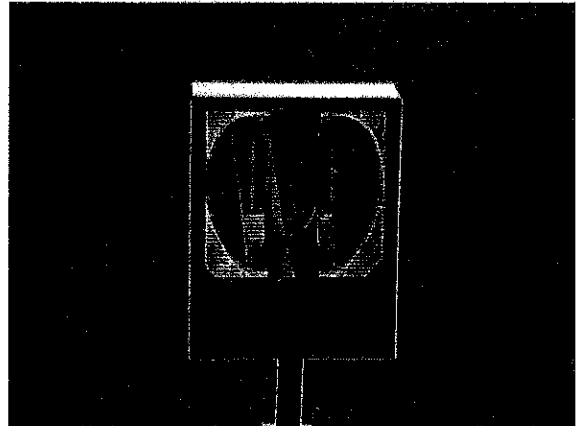
Multi-Purpose Room Lighting



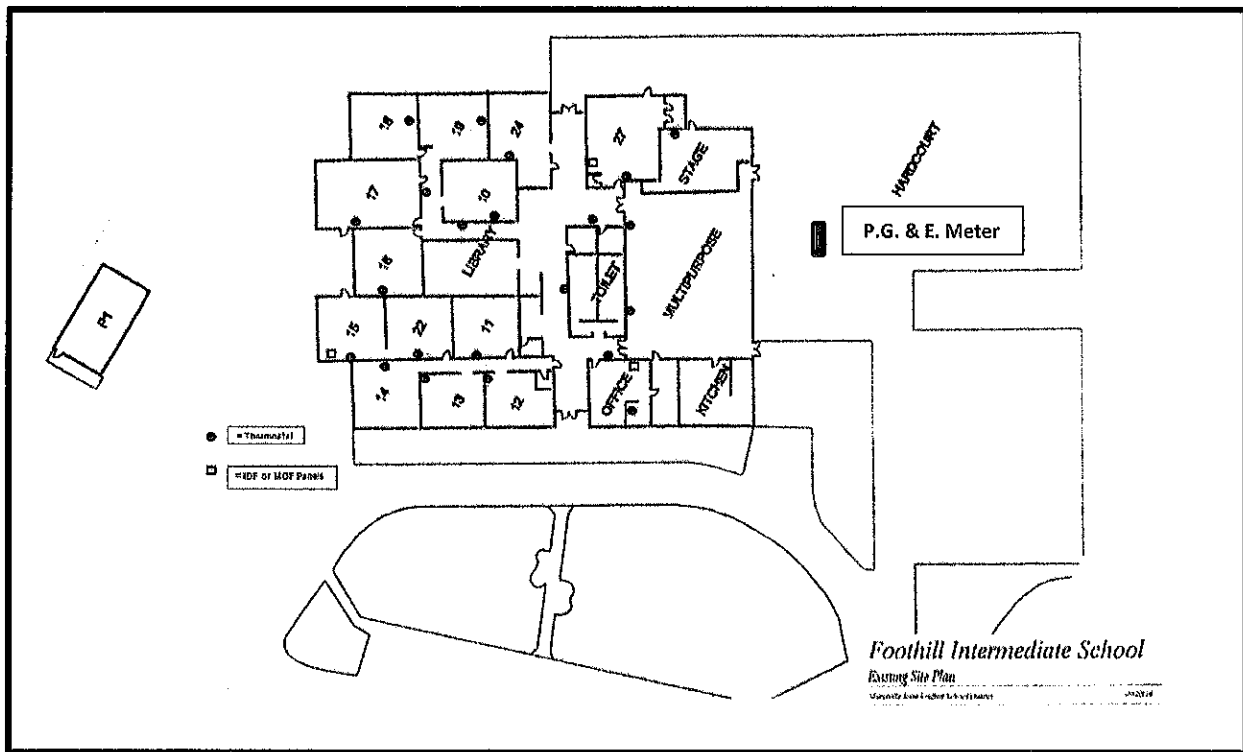
Typical Rooftop Heat Pump Unit(s)



Computer Classroom



Exterior Parking Lot Lighting



Foothill Intermediate School Map – Showing Rooms, Thermostat Locations & IDF Panel Locations

**Foothill Intermediate School** is furnished electrical power from one main P.G. & E. meter. The only exception is the Portable P1 which we *do not recommend any measures* at this time for this portable as it is standalone building and meter external from the main building.

Our final review and energy calculations of the Foothill Intermediate School facility indicate that there are many areas of the building that would benefit from improved lighting and control of the existing Heat Pump HVAC systems.

Our *Final Analysis* has determined that Marysville Joint Unified School District would be able to implement the P.G. & E. OBF program. Since we have received our signed Trane **Letter of Commitment** the next steps are to have P.G. & E. and MJUSD prepare the OBF Forms and required documentation that we will help support. Our final energy data and inputs for P.G. & E.'s program requirements will be needed for the P.G. & E. 3<sup>rd</sup> party consultant which we will interface with to complete their requirements.

Trane's budget for this project is **\$140,315.00**. We will need to finalize the Contract document to be able to proceed with the installation work.

We appreciate the opportunity to have provided MJUSD with our findings and look forward to proceeding with the project approval. If you have any questions regarding this *Final Analysis* you may contact *Richard Swank at Trane (Phone: 916-577-1126)*.

# **Marysville Joint Unified School District**

## **Resolution 2012-13/38**

### **EDUCATION PROTECTION ACCOUNT**

**WHEREAS**, the voters approved Proposition 30 on November 6, 2012;  
and

**WHEREAS**, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and

**WHEREAS**, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

**WHEREAS**, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

**WHEREAS**, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

**WHEREAS**, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

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**WHEREAS**, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

**WHEREAS**, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

**WHEREAS**, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

**WHEREAS**, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

**WHEREAS**, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

**WHEREAS**, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

**WHEREAS**, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE, IT IS HEREBY RESOLVED THAT:**

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of May 28, 2013; and

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Marysville Joint Unified School District has determined to spend the monies received from the Education Protection Act as noted in the attached resource expenditure report.

**PASSED AND ADOPTED THIS 28<sup>th</sup> DAY OF MAY 2013.**

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

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Gay Todd  
*Superintendent of Schools*

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Jeff Boom  
*President to Board of Trustees*

2012-13 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

**Expenditures through June 30, 2013**

**Fund 01 Resource 1400: Education Protection Account**

Description	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
<b>Revenue Limit Sources</b>	\$9,971,404.00
Federal Revenue	
Other State Revenue	
Other Local Revenue	
<b>TOTAL, REVENUES</b>	\$9,971,404.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
<b>(Objects 1000-7999)</b>	
<b>Instruction</b>	\$9,971,404.00
Instruction-Related Services	
Pupil Services	
Ancillary Services	
Community Services	
Enterprise	
General Administration	
Plant Services	
Other Outgo	
<b>TOTAL, EXPENDITURES AND OTHER FINANCING USES</b>	\$9,971,404.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	<b>\$0.00</b>

Marysville Joint Unified School District  
Revenue Limit State General Purpose Funding  
2012-13 P-1

BEFORE Prop 30 Passed		AFTER Prop 30 Passed	
Rev Lim \$	\$ 35,616,720	Rev Lim \$	\$ 25,645,316
EPA did not exist	\$ -	Res 1400 - EPA \$	\$ 9,971,404
GROSS STATE AID	\$ 35,616,720	GROSS STATE AID	\$ 35,616,720

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## Frequently Asked Questions


Frequently asked questions regarding the Education Protection Account.

### Education Protection Account

1. What is Proposition 30?
2. What is the Education Protection Account (EPA)?
3. Are EPA funds appropriated through the annual Budget Act?
4. What entities will receive a share of the K-12 EPA funds?
5. Does an LEA need to submit an application to the state to receive EPA funds?
6. How is EPA funding calculated?
7. Will the EPA proportionate share percentage for a fiscal year change over the course of the year?
8. When will EPA entitlements be allocated?
9. If EPA is not allocated until June 2013, why was state aid reduced in the 2012-13 Advance and P-1 Apportionment certifications?
10. Revenue limit or charter school general purpose funding changes at each Principal Apportionment certification as a result of ADA, property tax, and other adjustments. Does this mean the EPA entitlement will change also?
11. The EPA amount received is a reduction to state aid for revenue limits or charter school general purpose funding. When will the state apply these reductions?
12. How much will an excess tax district or COE receive?
13. How will an EPA entitlement for a charter school fully funded through in-lieu taxes be calculated?
14. What ADA will be used to calculate the minimum funding amount?
15. Is the \$200 per ADA EPA minimum funding in addition to the \$120 ADA constitutional guarantee?
16. Does a school district meet the definition of "basic aid" or "excess tax" as defined in the Revenue and Taxation Code or EC, if as a result of the EPA calculation all the state aid the district would have received as revenue limit state aid pursuant to EC Section 42238 is now received through the EPA?
17. Where can I find information on EPA entitlements and apportionments?
18. Is there a schedule of the specific dates when EPA payments for the 2013-14 fiscal year will be made?
19. Must the EPA entitlement be allocated proportionately to the programs whose ADA generates the LEA's revenue limit funding?
20. Are there reporting requirements?
21. Will the California Department of Education (CDE) provide a template that LEAs can use for reporting EPA revenues and expenditures?
22. Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting. Does this meeting need to be a separate meeting only for the discussion of EPA funding?
23. When should the open public meeting for discussing the use of 2012-13 EPA Funding be held?
24. Are there any restrictions on the use of EPA funds?
25. Has the CDE issued accounting guidance on how to account for EPA funds?


#### 1. What Is Proposition 30?

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee—raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

More information on Proposition 30 is available at <http://www.sos.ca.gov/> .

#### 2. What is the Education Protection Account (EPA)?

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

Source: *Article XIII, Section 36, Subdivision (e), Paragraph (3) of the California Constitution* .

#### 3. Are EPA funds appropriated through the annual Budget Act?

No, the funds are continuously appropriated and are not contingent on the passage of the State budget by the constitutional deadline.

Source: *Article XIII, Section 36, Subdivision (e), Paragraph (3) and Paragraph (4) of the California Constitution* .

#### 4. What entities will receive a share of the K-12 EPA funds?

Local Educational Agencies (LEAs), including school districts, county offices of education (COE), and charter schools will receive funds from the EPA.

Source: *Article XIII, Section 36, Subdivision (e), Paragraph (3), Subparagraph (B) of the California Constitution* .


#### 5. Does an LEA need to submit an application to the state to receive EPA funds?

No, EPA funds provide general purpose funding to LEAs and will flow automatically from the state.

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**6. How is EPA funding calculated?**

LEAs will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charter school general purpose funding. However, an LEA's EPA entitlement will be reduced so that funding from local property taxes and EPA combined does not exceed an LEA's revenue limit or charter school general purpose entitlement. At a minimum, each LEA will receive \$200 per unit of average daily attendance (ADA) in EPA funds. **A corresponding reduction is made to an LEA's revenue limit or charter school general purpose state aid equal to the amount of the EPA entitlement.** For most non excess tax LEAs, the EPA entitlement will directly offset the state aid, resulting in no net difference.

Source: *Article XIII, Section 36, Subdivision (e), Paragraph (3), Subparagraph (B) of the California Constitution* 

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**7. Will the EPA proportionate share percentage for a fiscal year change over the course of the year?**

Yes, for each fiscal year cycle the EPA proportionate share percentage will be recalculated four times.

Effective with the 2013–14 fiscal year, before the start of each fiscal year (June 30), the California Department of Finance (DOF) will provide an EPA revenue estimate. In the fourth quarter of each fiscal year, the DOF will provide an updated EPA revenue estimate of statewide receipts for the current fiscal year. These EPA revenue estimates as well as the statewide revenue limit and charter school general purpose funding totals as of the Advance, First Principal Apportionment (P-1), Second Principal Apportionment (P-2), and Annual certification periods will be used to determine an LEA's EPA proportionate share entitlement, relevant to each certification period.

The chart below illustrates the data elements and timing of each calculation of the EPA proportionate share percentage.

**Education Protection Account Proportionate Share Percentage Calculations**

Statewide Revenue Limit and Charter School General Purpose Entitlement Total as of...	Calculation	DOF's EPA Revenue Estimate	Calculation	EPA Proportionate Share Percentage for...
Advance	Divided by	Pre-Fiscal Year Estimate (June 30)	Equals	1 <sup>st</sup> Quarter (September) and 2 <sup>nd</sup> Quarter (December)
P-1	Divided by	Pre-Fiscal Year Estimate (June 30)	Equals	3 <sup>rd</sup> Quarter (March)
P-2	Divided by	Updated Estimate (4 <sup>th</sup> Quarter)	Equals	4 <sup>th</sup> Quarter (June)
Annual	Divided by	Updated Estimate (4 <sup>th</sup> Quarter)	Equals	Prior Year Adjustment (March)

**8. When will EPA entitlements be allocated?**

For the 2012–13 fiscal year, the first year of EPA, an LEA will receive one lump sum payment in June 2013. Beginning in the 2013–14 fiscal year, EPA funds will be allocated on a quarterly basis beginning in September 2013.

**9. If EPA is not allocated until June 2013, why was state aid reduced in the 2012–13 Advance and P-1 Apportionment certifications?**

To approximate the effect on state aid as a result of the EPA entitlement reduction for 2012–13, pursuant to *Education Code (EC) 14041(a)(9)(A)*, for the months of July 2012 through May 2013, the California Department of Education (CDE) was required to reduce revenue limit or charter school general purpose state aid by a total of \$6.9 billion. This reduction serves as a proxy for EPA entitlements that will be calculated and allocated in June. Each LEA's proportionate share of this \$6.9 billion is shown as an "EC Section 14041 Reduction" in the respective P-1 Apportionment exhibits available on CDE's Web site. LEAs should use CDE's *EPA Entitlement and Second Principal Apportionment (P-2) Payment Calculator* (XLS; 7MB) to estimate their 2012–13 EPA entitlement.

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**10. Revenue limit or charter school general purpose funding changes at each Principal Apportionment certification as a result of ADA, property tax, and other adjustments. Does this mean the EPA entitlement will change also?**

Yes. An LEA's EPA entitlement will be determined at each of the Advance, P-1, P-2, and Annual Apportionment certification periods. An LEA's EPA entitlement will not change after the Annual certification even if the LEA's revenue limit or charter school general purpose entitlement changes at the Annual R1, R2, or R3 certifications. CDE will compare the final EPA entitlement at Annual to the EPA entitlement calculated as of P-2 and any adjustment (positive or negative) will be applied against an LEA's current year EPA apportionment.

**11. The EPA amount received is a reduction to state aid for revenue limits or charter school general purpose funding. When will the state apply these reductions?**

Except for excess tax LEAs, every dollar an LEA receives in EPA funding is a reduction to their revenue limit or charter school general purpose state aid funding. The reductions will be applied at each Principal Apportionment certification.

**12. How much will an excess tax district or COE receive?**

An excess tax district or COE will receive the minimum EPA funding at a rate of \$200 per ADA.

**13. How will an EPA entitlement for a charter school fully funded through in-lieu taxes be calculated?**

A charter school fully funded through in-lieu taxes will receive the minimum EPA funding at a rate of \$200 minimum per ADA.

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## 14. What ADA will be used to calculate the minimum funding amount?

The following chart provides the source location for each LEA type to determine an LEA's total ADA for the EPA minimum calculation.

ADA To Determine Minimum EPA Entitlement	
School Districts	<p>The sum of the following:</p> <ul style="list-style-type: none"> <li>• Total District ADA (Line E-1) minus ADA Funded through the Block Grant [EC 47633] Unified District – Resident [EC 47660] (Line A-21) from the <i>School District ADA</i> exhibit</li> <li>• P-2 ADA (Line A-4) from the <i>Basic Aid Court Ordered Voluntary Pupil Transfer</i> exhibit (credited to the district of attendance)</li> <li>• P-2 ADA (Line A-4) from the <i>Basic Aid Choice</i> exhibit (credited to the district of attendance)</li> <li>• P-2 ADA (Line A-4) from the <i>Basic Aid Open Enrollment</i> exhibit (credited to the district of attendance)</li> </ul>
County Office of Education	<p>The sum of the following:</p> <ul style="list-style-type: none"> <li>• Juvenile Court School ADA (Line A-4) + Community Schools Annual ADA (Line A-9) + Community School Students Expelled ADA (Line A-17) + Homeless Children ADA (Line A-20) + Opportunity Elementary ADA (Line B-4) + Opportunity High ADA (Line B-8) + Technical, Agricultural, and Natural Resource Conservation Schools ADA (Line B-15) + Adults in Correctional Facilities ADA (Line C-1) from the <i>County Special School and Classes</i> exhibit</li> <li>• Funded Community Day School ADA (Line A-20) from the <i>County Revenue Limit</i> exhibit</li> </ul>
Charter Schools	<ul style="list-style-type: none"> <li>• Grades K–12 Charter ADA (Line A-1) from the <i>Charter School Categorical Block Grant Funding Unified, EHS, COE, or SBC</i> exhibit</li> </ul>

## 15. Is the \$200 per ADA EPA minimum funding in addition to the \$120 ADA constitutional guarantee?

Yes, each are separate constitutional guarantees.

## 16. Does a school district meet the definition of "basic aid" or "excess tax" as defined in the Revenue and Taxation Code or EC, if as a result of the EPA calculation all the state aid the district would have received as revenue limit state aid pursuant to EC Section 42238 is now received through the EPA?

No. The determination of whether a school district is "basic aid" or "excess tax" is made prior to the consideration of EPA revenue based on a school district's Gross State Aid, Line E-4 on the School District Revenue Limit funding exhibit. If this amount is greater than zero, the district is not considered "basic aid" or "excess tax" even if the Net State Aid, Line G-2 (after EPA adjustment) is zero.

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## 17. Where can I find information on EPA entitlements and apportionments?

[EPA entitlement and apportionment](http://www.cde.ca.gov/fg/aa/pa/epa.asp) (<http://www.cde.ca.gov/fg/aa/pa/epa.asp>) information is available on CDE's Web site. CDE's [EPA Entitlement and Second Principal Apportionment \(P-2\) Payment Calculator](#) (XLS; 7MB) will help LEA's estimate their 2012–13 EPA entitlement.

## 18. Is there a schedule of the specific dates when EPA payments for the 2013–14 fiscal year will be made?

Specific dates are not yet known. Proposition 30 requires funds to be allocated on a quarterly basis.

## 19. Must the EPA entitlement be allocated proportionately to the programs whose ADA generates the LEA's revenue limit funding?

No. LEAs may allocate the EPA entitlement entirely to one program for expenditure. For example, a school district may allocate it entirely to the regular education program, and county offices of education may allocate it entirely to the Juvenile Court School program.

## 20. Are there reporting requirements?

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

## 21. Will the CDE provide a template that LEAs can use for reporting EPA revenues and expenditures?

Proposition 30 did not prescribe a format for LEAs to report their receipt and expenditure of EPA funds, nor did it require the CDE to develop a format. Therefore, the CDE will not be providing a template. It will be at each LEA's discretion to determine the format for reporting its EPA revenue and expenditures on its Web site.

## 22. Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting. Does this meeting need to be a separate meeting only for the discussion of EPA funding?

Proposition 30 language does not specify that the open public meeting has to be a separately held meeting. Therefore, this requirement may be satisfied at a regularly scheduled meeting, which the CDE believes could be the annual budget adoption meeting.

## 23. When should the open public meeting for discussing the use of 2012–13 EPA Funding be held?

Most likely this will be the meeting at which the second interim report is presented, although it could be at any open public meeting before expenditures are recorded for 2012–13.

## 24. Are there any restrictions on the use of EPA funds?

Yes, specific information on the [use of funds](#) (<http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>) is available on CDE's Web site.

## 25. Has the CDE issued accounting guidance on how to account for EPA funds?

Yes, [accounting guidance](http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp) [http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp] is available on CDE's Web site.

[Back to top](#)

**Questions: Office of Principal Apportionment and Special Education | 916-324-4541**  
**Office of Charter Apportionments and District Reorganization | 916-324-4541**

California Department of Education  
1430 N Street  
Sacramento, CA 95814

Last Reviewed: Wednesday, March 20, 2013

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California Department of Education (<http://www.cde.ca.gov/fg/aa/pa/prop30impact12p1.asp>)  
Page Generated: 5/15/2013 9:40:59 AM

## Proposition 30 Impact to State Aid

Details of Proposition 30 (Education Protection Account) Impact to state aid.

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### Background

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount, which includes charter school general purpose funding. A corresponding reduction is made to an LEA's revenue limit or charter school general purpose state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

### 2012-13 Fiscal Year Implementation – Education Code (EC) 14041 Reduction In-Lieu of EPA

To allow time for the State to collect the increased tax revenues, EPA entitlements cannot be calculated for the 2012-13 Fiscal Year until June 2013. LEAs will receive their 2012-13 Fiscal Year EPA entitlement in one lump sum payment at the end of June.

As mentioned above, each LEA's revenue limit or charter school general purpose state aid is reduced by its EPA entitlement. To approximate the effect on state aid as a result of the EPA entitlement reduction, for 2012-13, pursuant to EC 14041(a)(9)(A), for the months of July 2012 through May 2013, CDE is required to reduce revenue limit or charter school general purpose state aid by a total of \$6.9 billion. This reduction serves as a proxy for EPA entitlements that will be allocated in June. Each LEA's proportionate share of this \$6.9 billion is shown as a EC Section 14041 reduction in the respective First Principal (P-1) Apportionment exhibits available on CDE's Web site.

### Revised 2012-13 EPA Estimate

For the 2012-13 Second Principal (P-2) Apportionment certification the actual EPA entitlement paid in June 2013 will be used as the reduction to the P-2 revenue limit or charter school general purpose state aid. The latest estimates of EPA revenues for the current fiscal year, per the 2013-14 Governor's Budget, is \$6.7 billion. Using statewide entitlements for revenue limits and charter school general purpose entitlements from the 2012-13 P-1 Apportionment, CDE estimates each LEA's 2012-13 EPA entitlement will be approximately 20 percent of their total revenue limit (deficit) or their charter school general purpose entitlement (this is slightly lower than the 21.2004 percent estimate that was used for the 2012-13 Advance and P-1 apportionments). However, an LEA's EPA entitlement will be reduced so that funding from local property taxes and EPA does not exceed an LEA's revenue limit or charter school general purpose entitlement, except that the reduction will not decrease an LEA's EPA entitlement to less than \$200 per ADA (for most non excess tax LEAs, the EPA entitlement will directly offset the state aid, resulting in no net difference).

For more information on the 2012-13 P-1 EPA adjustments, go to the [Calculations to Determine 2012-13 P-1](#) posted on our Web site.

By mid-March a tool will be published on CDE's Web site to help LEAs estimate their 2012-13 EPA entitlement and the impact on P-2 revenue limit or charter school general purpose state aid. Once the tool is made available, an e-mail message will be sent out through the PASE Listserv.

Questions: Office of Principal Apportionment and Special Education | 916-324-4541  
Office of Charter Apportionments and District Reorganization | 916-324-4541

Last Reviewed: Friday, February 22, 2013

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# *The* FISCAL REPORT *an informational update*

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Volume 33

For Publication Date: March 22, 2013

No. 6

## **Ask SSC . . . How Do We Comply With the EPA Reporting Requirements?**

**Q.** I understand that we are supposed to take something to the board about the Education Protection Account (EPA). What is the format and when do we need to do this?

**A.** The creation of the EPA by Proposition 30 not only impacts cash flow patterns but also has an accountability component. Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisos:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

In addition, there will now be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

No specific format for taking the EPA expenditure plan to the board has been identified by Proposition 30, so it is up to local agencies to design the board item. However, each local agency should present to its board the expenditure plan for 2012-13 as soon as possible so that the expenditures can be appropriately applied to the EPA on the local agency's financial system before the end of the year.

For 2013-14 through 2017-18, the rest of the years that Proposition 30 will be effective, the EPA spending plan should be approved by the board at the time the budget for each year is adopted.

—*Sheila G. Vickers*

posted 03/20/2013

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**Marysville Joint Unified School District**

**Resolution 2012-13/39**

**TIER III CATEGORICAL FLEXIBILITY**

**WHEREAS**, as added and amended by SBX3 4, ABX4 2, and SB 70, Education Code 42605 grants districts flexibility in "Tier III" categorical programs and authorizes districts to use these funds for "any educational purpose, to the extent permitted by federal law." For the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, local educational agencies that use the flexibility provision of this section shall be deemed to be in compliance with the program and funding requirements contained in statutory, regulatory, and provisional language; and

**WHEREAS**, as a condition of receipt of the funds, the governing board is required, at a regularly scheduled open public hearing, to take testimony from the public, discuss, and approve or disapprove the proposed use of funding and to make explicit the purposes for which the funding will be used. The funding will be used for any educational purpose; and

**WHEREAS**, Assembly Bill (AB) 189, became effective 1/1/12, and requires the Tier III public hearing to be held prior to and independent of a meeting at which the budget is adopted. AB 189 also requires a governing board to identify in the notice of the public hearing any Tier III program that is proposed to be closed; and

**WHEREAS**, attached to this resolution is a list of specific programs, the estimated funding amounts, and the proposed activities for which the funds are to be expended identified titled "Tier 3 Categorical Programs General Fund"; and

**WHEREAS**, all programs shown on the attached list, with no amount entered in the column "2013-14 for Intended Purpose" were considered "closed" in prior fiscal years; and

**THEREFORE, BE IT RESOLVED that** following a public hearing in which public testimony was taken, discussion regarding the proposed uses of the funds took place, and programs proposed to be closed were identified, the Marysville Joint Unified School District adopts this resolution approving the proposed uses of the funds as shown on the attached list.

**PASSED AND ADOPTED THIS 28<sup>th</sup> DAY OF MAY 2013.**

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

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Gay Todd  
Superintendent of Schools

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Jeff Boom  
President to Board of Trustees

Tier 3 Categorical Programs		2013-2014	2013-2014	Funds Transferred
General Fund		Award/Budget	for Intended Purpose	For any Educational Purpose
Admin Training Pgm		\$ 19,397.00	\$ -	\$ 19,397.00
Alternative Teacher Cert.		-	-	-
American Indian ECE		88,175.00	-	88,175.00
AP Programs		-	-	-
Arts & Music Block G.		149,876.00	-	149,876.00
Bilingual Teacher Training		-	-	-
CALSHEE-Inst Supp & Serv		136,727.00	-	136,727.00
CA Assn Student Councils		-	-	-
CalSAFE		-	-	-
Certificated Staff Mentoring		-	-	-
Charter School Categorical BG		-	-	-
Child Oral Health Assessments		6,500.00	6,500.00	-
Civic Education		-	-	-
Class Size Reduction (9th Grade)		-	-	-
COE Fiscal Oversight		-	-	-
COE: Williams Audits		-	-	-
Community Day School		-	-	-
Ed Tech		-	-	-
Gifted & Talented		63,675.00	-	63,675.00
Instructional Materials BG		533,025.00	-	533,025.00
International Baccalaureate		-	-	-
Math & Reading Prof. Dev		78,161.00	-	78,161.00
MH CSR 9th Grade		-	-	-
National Board Cert. Incent.		-	-	-
PE Teacher Incentive		234,811.00	-	234,811.00
Peer Assistance & Review		37,698.00	-	37,698.00
Professional Development Block Grant		446,859.00	-	446,859.00
Pupil Retention Block Grant*		643,659.00	643,659.00	-
Reader Services: Blind		-	-	-
ROC/P's		-	-	-
Sanctions		-	-	-
School & Library Improv BG		660,593.00	-	660,593.00
School Safety BG (8-12)		119,002.00	-	119,002.00
School Safety Comp. Grants		-	-	-
Spec. Sec. Prog.Grants		-	-	-
Suppl Inst. Summer School		-	-	-
Supp. Schl counseling		267,934.00	-	267,934.00
Targeted Inst Improv BG		-	-	-
Teacher Cred. BG		-	-	-
Teacher Dismissal		-	-	-
<b>General Fund Flex Transfer Total</b>		<b>\$ 3,486,092.00</b>	<b>\$ 650,159.00</b>	<b>2,835,933.00</b>
<b>Other Funds</b>				
Adult Education Fund		469,453.00		469,453.00
Community Based Tutoring (Adult Ed)		71,999.00		71,999.00
Deferred Maintenance Fund		331,299.00	-	331,299.00
<b>Other Fund Flex Transfer Total</b>		<b>872,751.00</b>	<b>-</b>	<b>872,751.00</b>
<b>Grand Total</b>		<b>\$ 4,358,843.00</b>	<b>\$ 650,159.00</b>	<b>\$ 3,708,684.00</b>
* Note: The Pupil Retention Block Grant funds North Marysville High & South Lindhurst High Continuation Ed Programs plus an additional contribution from the General Fund.				

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# *The* FISCAL REPORT *an informational update*

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Volume 33

For Publication Date: April 05, 2013

No. 7

## **Just a Reminder for Your Tier III Programs**

Now is the time of year to schedule the public hearing for the receipt and use of Tier III funds. Assembly Bill (AB) 189 (Chapter 606/2011) modified Education Code Section (E.C.) 42605(c) to require a public hearing separate from the annual adoption of your budget. Even though Governor Jerry Brown has proposed a school finance reform model that would eliminate existing categorical programs and flexibility provisions, local educational agencies (LEAs) should follow the provisions of current law until they are actually changed.

The Education Code specifically requires, as a condition of the receipt of Tier III categorical program funds, that a public hearing be held, before and independent of a meeting where the governing board adopts a budget. This hearing allows the board to take testimony from the public, discuss, approve or disapprove the proposed use of funding, and make explicit for each of the categorical program fund sources the purposes for which the funds will be used.

If a governing board intends to close a categorical program that contributes funding to the Tier III flexibility provisions, then the board must identify, in the notice of the agenda of the public hearing or at another public hearing, the program or programs proposed to be closed.

Although funds for categorical programs included in Tier III are generally flexible and can be used for any educational purpose at the discretion of the LEA, there are some specific requirements that continue to apply for certain programs enumerated in E.C. 42605. We recommend that, as part of the annual process of establishing the use of these funds, each agency review the provisions of E.C. 42605 to assure compliance with all requirements of law. Provisions of the Education Code can be found [here](#) in the "California Law" section.

Your external auditors will verify that the public hearing was held in compliance with this statute. The penalty for noncompliance is significant—up to and including the loss of all Tier III funds—so great care should be taken to plan ahead and schedule the appropriate agenda items and public hearing in advance of the meeting at which the budget will be adopted.

*—Sheila Vickers and Michael Ricketts*

posted 03/25/2013

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# *The* FISCAL REPORT *an informational update*

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Volume 30

For Publication Date: June 18, 2010

No. 12

## **Ask SSC . . . Do We Need a Final Public Hearing on Tier III Programs When We Close the Books?**

**Q.** We took the list of Tier III programs for 2009-10 to our board in June 2009 in order to meet the public hearing requirement. However, the amounts have changed. Should we do another public hearing on those programs once we close the books for 2009-10 and know the final amounts?

**A.** The public hearing requirement under Education Code (E.C.) 42605 is for receipt of the funds, so it should be done up front—in advance of or early in the fiscal year. It is based upon the best information that you have at the time on the amount of each entitlement. There is no requirement to do a follow-up public hearing to finalize the amounts. The important thing is to be sure that there is an appropriately noticed and conducted public hearing for each of the fiscal years of Tier III flexibility. The following aspects must be demonstrated as part of the public hearing:

- Took testimony from the public
- Discussed the proposed use of the funding
- Approved or disapproved the proposed use of funding (programs to be included will be school agency specific)

The consequence for not holding a public hearing is the loss of all Tier III funding. The motivation in this instance is high.

—*Sheila Vickers and Michele Huntoon*

posted 06/15/2010

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transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of moneys held in any fund or account during a current fiscal year may be transferred.

42604. Notwithstanding any other provisions of law, the computation of reimbursement for the costs of attendance specified in contractual agreements through which educational services are provided by other than the district or county in which a pupil resides shall be based on the revenue per average daily attendance received by the school district or county in which the pupil resides rather than the computed revenue limit or foundation program per average daily attendance of the district or county of residence.

X 42605. (a) (1) Unless otherwise prohibited under federal law or otherwise specified in subdivision (e), for the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, recipients of funds from the items listed in paragraph (2) may use funding received, pursuant to subdivision (b), from any of these items listed in paragraph (2) that are contained in Section 2.00 of the annual Budget Act, for any educational purpose.

(2) Items 6110-104-0001, 6110-105-0001, 6110-108-0001, 6110-122-0001, 6110-124-0001, 6110-137-0001, 6110-144-0001, 6110-150-0001, 6110-151-0001, 6110-156-0001, 6110-181-0001, 6110-188-0001, 6110-189-0001, 6110-190-0001, 6110-193-0001, 6110-195-0001, 6110-198-0001, 6110-204-0001, 6110-208-0001, 6110-209-0001, 6110-211-0001, 6110-227-0001, 6110-228-0001, 6110-232-0001, 6110-240-0001, 6110-242-0001, 6110-243-0001, 6110-244-0001, 6110-245-0001, 6110-246-0001, 6110-247-0001, 6110-248-0001, 6110-260-0001, 6110-265-0001, 6110-266-0001, 6110-267-0001, 6110-268-0001, and 6360-101-0001 of Section 2.00.

(b) (1) For the 2009-10 fiscal year to the 2014-15 fiscal year, inclusive, the Superintendent or other administering state agency, as appropriate, shall apportion from the amounts provided in the annual Budget Act for the items enumerated in paragraph (2) of subdivision (a) an amount to recipients based on the same relative proportion that the recipient received in the 2008-09 fiscal year for the programs funded through the items enumerated in paragraph (2) of subdivision (a).

(2) This section and Section 42 of Chapter 12 of the Third Extraordinary Session of the Statutes of 2009 do not authorize a school district that receives funding on behalf of a charter school pursuant to Sections 47634.1 and 47651 to redirect this funding for another purpose unless otherwise authorized in law or pursuant to an agreement between a charter school and its chartering authority. Notwithstanding paragraph (1), for the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, a school district that receives funding on behalf of a charter school pursuant to Sections 47634.1 and 47651 shall continue to distribute the funds to those charter schools based on the relative proportion that the school district distributed in the 2007-08 fiscal year, and shall adjust those amounts to reflect changes in charter school attendance in the district. The amounts allocated shall be adjusted for any greater or

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lesser amount appropriated for the items enumerated in paragraph (2) of subdivision (a). For a charter school that began operation in the 2008-09 fiscal year, if a school district received funding on behalf of that charter school pursuant to Sections 47634.1 and 47651, the school district shall continue to distribute the funds to that charter school based on the relative proportion that the school district distributed in the 2008-09 fiscal year and shall adjust the amount of those funds to reflect changes in charter school attendance in the district. The amounts allocated shall be adjusted for any greater or lesser amount appropriated for the items enumerated in paragraph (2) of subdivision (a).

(3) Notwithstanding paragraph (1), for the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, the Superintendent shall apportion from the amounts appropriated by Item 6110-211-0001 of Section 2.00 of the annual Budget Act an amount to a charter school in accordance with the per-pupil methodology prescribed in subdivision (c) of Section 47634.1.

(4) Notwithstanding paragraph (1), for the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, the Superintendent shall apportion from the amounts provided in the annual Budget Act an amount to a school district, charter school, and county office of education based on the same relative proportion that the local educational agency received in the 2007-08 fiscal year for the programs funded through the following items contained in Section 2.00 of the annual Budget Act: 6110-104-0001, 6110-105-0001, 6110-156-0001, 6110-190-0001, Schedule (3) of 6110-193-0001, 6110-198-0001, 6110-232-0001, and Schedule (2) of 6110-240-0001.

(5) For purposes of paragraph (4), if a direct-funded charter school began operation in the 2008-09 fiscal year, the amount that the charter school was entitled to receive from the items enumerated in paragraph (4) for the 2008-09 fiscal year, as certified by the Superintendent in March 2009, is deemed to have been received in the 2007-08 fiscal year.

(c) (1) This section does not obligate the state to refund or repay reductions made pursuant to this section. A decision by a school district to reduce funding pursuant to this section for a state-mandated local program shall constitute a waiver of the subvention of funds that the school district is otherwise entitled to pursuant to Section 6 of Article XIII B of the California Constitution on the amount so reduced.

(2) (A) As a condition of receipt of funds, the governing board of the school district or governing board of the county office of education, as appropriate, at a regularly scheduled open public hearing shall take testimony from the public, discuss, approve or disapprove the proposed use of funding, and make explicit for each of the budget items in paragraph (2) of subdivision (a) the purposes for which the funds will be used.

(B) The regularly scheduled open public hearing held pursuant to subparagraph (A) shall be held before and independent of a meeting where the governing board of the school district or governing board of the county office of education adopts a budget. If the governing board intends to close a program funded by the items listed in paragraph (2) of subdivision (a), the governing board shall identify, in the notice of the agenda of the public hearing or at another public hearing, the program or programs proposed to be closed.

(3) Using the Standardized Account Code Structure reporting process, a local educational agency shall report expenditures of funds pursuant to the authority of this section by using the appropriate function codes to indicate the activities for which these funds are expended. The department shall collect and provide this

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information to the Department of Finance and the appropriate policy and budget committees of the Legislature by April 15, 2010, and annually thereafter on April 15 until, and including, April 15, 2016.

(d) For the 2008-09 fiscal year to the 2014-15 fiscal year, inclusive, local educational agencies that use the flexibility provision of this section shall be deemed to be in compliance with the program and funding requirements contained in statutory, regulatory, and provisional language, associated with the items enumerated in subdivision (a).

(e) Notwithstanding subdivision (d), the following requirements shall continue to apply:

(1) For Item 6110-105-0001 of Section 2.00 of the annual Budget Act, the amount authorized for flexibility shall exclude the funding provided to fund remedial educational services pursuant to Provision 4. For Item 6110-156-0001 of Section 2.00 of the annual Budget Act, the amount authorized for flexibility shall exclude the funding provided for instruction of CalWORKs-eligible students pursuant to Schedules (2) and (3) and Provisions 2 and 4.

(2) (A) Any instructional materials purchased by a local educational agency for kindergarten and grades 1 to 8, inclusive, and for grades 9 to 12, inclusive, shall be aligned with the state standards adopted pursuant to Section 60605 or 60605.8, and shall also meet the reporting and sufficiency requirements contained in Section 60119.

(B) For purposes of this section, "sufficiency" means that each pupil has sufficient textbooks and instructional materials in the four core areas as defined by Section 60119 and that all pupils within the local educational agency who are enrolled in the same course shall have identical textbooks and instructional materials, as specified in Section 1240.3.

(3) For Item 6110-195-0001 of Section 2.00 of the annual Budget Act, the item shall exclude moneys that are required to fund awards for teachers that have previously met the requirements necessary to obtain these awards, until the award is paid in full.

(4) For Item 6110-266-0001 of Section 2.00 of the annual Budget Act, a county office of education shall conduct at least one site visit to each of the required schoolsites pursuant to Section 1240 and shall fulfill all of the duties set forth in Sections 1240 and 44258.9.

(5) For Item 6110-198-0001 of Section 2.00 of the annual Budget Act, a school district or county office of education that operates the child care component of the Cal-SAFE program shall comply with paragraphs (5) and (6) of subdivision (c) of Section 54746.

(f) This section does not invalidate any state law pertaining to teacher credentialing requirements or the functions that require credentials.

42606. (a) To the extent funds are provided, for the 2010-11 to the 2014-15 fiscal years, inclusive, the Superintendent shall allocate a supplemental categorical block grant to a charter school that began operation during or after the 2008-09 fiscal year. These supplemental categorical block grant funds may be used for any educational purpose. Commencing in the 2011-12 fiscal year, a locally or direct funded charter school that converted from a preexisting school between the 2008-09 and 2014-15 fiscal years, inclusive, is not eligible for funding specified in this section. A charter school that receives funding pursuant to this subdivision shall not receive additional funding for programs specified in paragraph (2) of subdivision (a) of Section 42605, with the exception of the program