

**MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT
SPECIAL MEETING ~ BOARD OF TRUSTEES
SEPTEMBER 17, 2012
AGENDA
DISTRICT OFFICE
1919 B Street, Marysville, CA 95901**

The agenda for board meetings can be made available upon request in a format appropriate for a person with a disability. If you are an individual with a disability who needs special accommodations to participate, please call 749-6101 at least 48 hours in advance. Accommodations may include but are not limited to interpreters, parking, and accessible seating.

**5:00 P.M. ~ OPEN SESSION
BOARD ROOM**

CALL MEETING TO ORDER

ROLL CALL

Mr. Jeff D. Boom, President	_____
Mr. Glen E. Harris, Vice President	_____
Mr. Jim C. Flurry, Clerk	_____
Mr. Frank J. Crawford, Trustee Representative	_____
Ms. Margaret A. Markle, Member	_____
Mr. Philip R. Miller, Member	_____
Mr. Bernard P. Rechts, Member	_____

PLEDGE OF ALLEGIANCE

Mr. Harris, Vice President to the Board of Trustees.

PUBLIC COMMENTS

PRESENTATION

- ♦ **Government Financial Strategies inc.** — Jonathan Edwards

BUSINESS SERVICES

**1. 2011-12 UNAUDITED ACTUAL FINANCIAL REPORT AND REVISED
2012-13 BUDGET**

MOTION

Purpose of the agenda item~

The purpose of the agenda item is to request the Board review and approve the Unaudited 2011-12 Actual Financial Report and revised 2012-13 budget.

Background~

Under the July 1 budget adoption timeline, the Board adopted the 2012-13 budget in June before the 2011-12 books were closed. The Board is now requested to review the 2011-12 unaudited financial results and SACS forms.

Recommendation~

Recommend the Board review and approve the 2011-12 unaudited actuals and revised 2012-13 budget. See Attached Pages 1-2. (Required forms are included loose and available to review in the Superintendent's Office).

2. **RESOLUTION 2012-13/12 — ADOPTION OF 2012-13 GANN LIMIT AND 2011-12 RECALCULATIONS** **MOTION**

Purpose of the agenda item~

The purpose of the agenda item is to request the Board approve the resolution adopting the district's 2012-13 and 2011-12 recalculated Gann Limit.

Background~

Pursuant to Government Code Section 7902.1, districts must recalculate the prior year Gann Limit along with the current year Gann Limit. The 2011-12 Gann Limit has been recalculated to reflect the Unaudited Actuals, and the 2012-13 Gann Limit has been established. The Gann Limit calculation is required by law and is performed using state software.

Recommendation~

Recommend the Board approve the resolution adopting the 2011-12 recalculated Gann Limit and establish the 2012-13 Gann Limit and appropriations subject to limitation. See Attached Pages 3-6.

ADJOURNMENT

Dated: September 11, 2012
Posted: September 11, 2012



Gay Todd, Superintendent
Secretary - Board of Trustees

Unaudited Actuals
FINANCIAL REPORTS
2011-12 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$48,799,114.80
	Appropriations Subject to Limit	\$48,799,114.80
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	6.58%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$3,242,277.69
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$484,930.50

1

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 17, 2012

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Rhonda Marquette
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Fiscal Services Coordinator
Title
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rhonda.marquette@yubacoe.k12.ca.us
E-mail Address

For School District:

Nancy Henshaw
Name
Director of Accounting
Title
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

2

MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

Resolution 2012-13/12

On Motion by Trustee _____

Duly seconded by Trustee _____

**RESOLUTION OF THE GOVERNING BOARD OF THE MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT OF YUBA AND BUTTE COUNTIES ADOPTING THE DISTRICT'S GANN LIMIT
(Pursuant to G.C. 7902.1)**

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriations limits, commonly called "Gann limits," for public agencies including school districts; and

WHEREAS, the District must establish a revised Gann limit for the 2011-12 fiscal year and a projected Gann limit for the 2012-13 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limit for the 2011-12 and 2012-13 fiscal years are made in accordance with applicable constitutional and statutory law; and

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2011-12 and 2012-13 fiscal years do not exceed the limitations imposed by Proposition 4; and

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriate attachments to interested citizens of this District.

PASSED AND ADOPTED THIS 17th DAY OF SEPTEMBER 2012.

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Gay Todd
Superintendent

Jeff Boom
President, Board of Trustees

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	47,809,830.44		47,809,830.44			48,799,114.80
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	8,981.51		8,981.51			8,943.06
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	8,943.06		8,943.06	8,900.00		8,900.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		8,943.06				8,900.00
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		8,943.06				8,900.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	199,710.22		199,710.22	103,139.00		103,139.00
2. Timber Yield Tax (Object 8022)	35,435.88		35,435.88	28,616.00		28,616.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	4.00		4.00
4. Secured Roll Taxes (Object 8041)	11,173,536.34		11,173,536.34	10,391,573.00		10,391,573.00
5. Unsecured Roll Taxes (Object 8042)	511,923.29		511,923.29	537,034.00		537,034.00
6. Prior Years' Taxes (Object 8043)	41,160.95		41,160.95	11,850.00		11,850.00
7. Supplemental Taxes (Object 8044)	12,042.88		12,042.88	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,123,921.82		1,123,921.82	1,145,020.00		1,145,020.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(576,916.71)		(576,916.71)	(584,180.00)		(584,180.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,520,814.67	0.00	12,520,814.67	11,633,056.00	0.00	11,633,056.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	12,520,814.67	0.00	12,520,814.67	11,633,056.00	0.00	11,633,056.00

4

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	34,239,968.00		34,239,968.00	35,540,930.00		35,540,930.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	26,763.88	0.00	26,763.88	11,976.00		11,976.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,430,544.00		1,430,544.00	1,655,321.00		1,655,321.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,936,645.00		2,936,645.00	2,721,723.00		2,721,723.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	38,633,920.88	0.00	38,633,920.88	39,929,950.00	0.00	39,929,950.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	662,975.00		662,975.00	641,372.00		641,372.00
38. TOTAL STATE AID (Lines C36 plus C37)	39,296,895.88	0.00	39,296,895.88	40,571,322.00	0.00	40,571,322.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	80,641,867.28		80,641,867.28	76,271,798.00		76,271,798.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	50,000.00		50,000.00	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2011-12 Actual			2012-13 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			47,809,830.44			48,799,114.80
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9957			0.9952
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			48,799,114.80			50,395,774.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			12,520,814.67			11,633,056.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,073,167.20			1,068,000.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			36,278,300.13			38,762,718.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			36,278,300.13			38,762,718.99
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			30,275.46			46,294.24
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,551,090.13			11,679,350.24
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			36,248,024.67			38,716,424.75
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,551,090.13			
b. State Subventions (Line D8)			36,248,024.67			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			48,799,114.80			

5

* Please provide below an explanation for each entry in the adjustments column.

** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

(530) 749-6125
Contact Phone Number