

Johnson Park Elementary School Presentation to the Board of Trustees

3/11/14



The 2013-14 school year at Johnson Park Elementary School has been a year full of transformations. Students arrived on the first day of school to a school full of "Super Jet" posters. Students quickly had their questions answered as they were introduced to what it meant to be a **SUPER JET**. Five new teachers, and numerous other new staff members, greeted our Johnson Park Jets. Johnson Park's enrollment continues to remain around 360 students. The small school feel has been conducive to all of the new programs and changes we have already experienced this year. Our staff feels like a family that has embraced all of the new changes.

The instructional rigor in our classrooms has increased due to the push to increase test scores as well as Common Core implementation. Schoolwide intervention opportunities, such as leveled instruction by grade level and tutoring, have helped to increase overall proficiency in Language Arts and Math. We have also continued to work toward proficiency with our EL students. We were able to reclassify 13% of our EL students this year. Common Core State Standards have encompassed a large portion of our year with teachers attending professional development opportunities, participating in grade level articulation, and helping to facilitate training for their colleagues. Johnson Park is transitioning into Common Core State Standards and embracing all the new and exciting changes with Smarter Balanced Field Testing and integrating more technology into our curriculum.

Technology has always been a focus at Johnson Park, but this school year it was taken to a higher level. Our Site Council helped to facilitate the addition of a classified technology lead position. This individual has helped us to facilitate more technology at our site, helped to integrate Common Core in teachers' lessons, and helped to promote the positive use of technology with our students.

As previously mentioned, this was our first year with our new **SUPER JET** Behavior Program. We were one of many schools who embraced the PBIS (Positive Behavior, Intervention and Support) program at our site. The positive reinforcement based

program has helped us decrease suspensions, decrease referrals, increase attendance, and create a more positive school culture. As part of the behavior program, Johnson Park participated in the Kindness Challenge, which was featured in the Appeal-Democrat on February 17th. Our students continue to strive daily to be SUPER JETS because *Super Jets are Responsible, Respectful, and Safe!*

Johnson Park has experienced a lot of new program additions and changes which have greatly benefited our students. We were able to add a Transitional Kindergarten classroom to our site to help serve those students who missed the Kindergarten age cut off. We also changed our lunch schedule to give students more structured play time and adequate structured time to eat lunch in the cafeteria. One of our most beneficial program additions has been adding an after school music program. Our students have been able to participate in beginning recorder, clarinet, flute, and advanced recorder classes. In addition, we had a winter performance for these students to showcase their talents along with all the students at our site.

Along with all the increased academic interventions, we have been able to add many other enrichment activities for our students this year. We added a "Girls on the Run" program for our girls after school to help promote positive self-image while training to run in a 5K race. We also continued to recognize our students in our annual CST Awards assembly as well as trimester assemblies, no behavior note rallies, and our monthly Shining Star Lunches.

School to home communication still continues to be a focus at Johnson Park because we understand that educating our students is a partnership. We have created a Facebook page and Twitter account to help communicate with our parents in addition to our monthly newsletters, school messenger call system, webpage, and notes home. We will continue to find ways to communicate with our parents and community to educate them about Johnson Park and connect with them to build a positive partnership.

The staff at Johnson Park Elementary School is dedicated to student achievement and the social development of our students. We look forward to continued academic growth, embracing Common Core State Standards, and continuing to support our students. We invite you to attend our Open House, on Thursday, May 8th at 5:30 p.m., to tour our campus and see all of our transformations first hand.



United States
Department of
Agriculture

Food and
Nutrition
Service

3101 Park
Center Drive
Alexandria, VA
22302-1500

DATE: November 6, 2013

MEMO CODE: SP 1-2014

SUBJECT: Paid Lunch Equity: School Year 2014-2015 Calculations

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

School Program regulations at 7 CFR 210.14(e) require school food authorities (SFAs) participating in the National School Lunch Program to ensure sufficient funds are provided to the nonprofit school food service account for meals served to students not eligible for free or reduced price meals. There are two ways to meet this requirement: either through the prices charged for "paid" meals or through other non-Federal sources provided to the nonprofit school food service account.

Annual Review of Paid Lunch Revenue

SFAs must annually review their paid lunch revenue to assure compliance with the paid lunch equity requirement. When the SFA's average paid lunch price is less than the difference between the current free and paid Federal reimbursement rates, the SFA would be noncompliant and therefore must determine how they will meet the requirement. This may be done by increasing their average paid lunch price or providing funds from non-Federal sources.

Those SFAs that choose to increase the average paid lunch price must increase the average paid lunch price by two percent plus the annual inflation rate. The inflation rate is based on the percentage change in the Consumer Price Index for All Urban Consumers (CPI). The reimbursement rates for School Year (SY) 2013-2014 were adjusted using the CPI for the 12-month period of May 2012 to May 2013. Due to the timing of calculating and issuing the reimbursement rates, the paid lunch equity calculations are based on the inflation rate used for the previous school year's reimbursement rates. The inflation rates used by SFAs to calculate their paid lunch equity requirements will change from year to year.

AN EQUAL OPPORTUNITY EMPLOYER

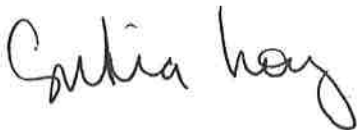
For SY 2014-2015

For SY 2014-2015, SFAs must use SY 2013-2014 Federal reimbursement rates and the related inflation rates when calculating paid lunch equity requirements. The Federal reimbursement and inflation rate were issued in a July 26, 2013, Federal Register Notice (78 FR 144). The Notice announced an increase in the reimbursement rate for SY 2013-2014 and provided the inflation rate of 2.27 percent for the increase in rates between SY 2012-2013 and SY 2013-2014.

Therefore, for SY 2014-2015, SFAs which, on average, charged less than **\$2.65** for paid lunches in SY 2013-2014 are required to increase their average price or provide additional non-Federal funds to the non-profit school food service account. The amount of the per meal increase will be calculated using 2 percent plus 2.27 percent, totaling **4.27** percent.

The Food and Nutrition Service (FNS) will issue an updated version of the PLE tool soon which will include the new reimbursement and inflation rates and account for, if applicable, crediting any amount SFAs increased paid lunch prices above the required level. The PLE tool will also address any shortfall in meeting the PLE requirement and make the appropriate adjustments based on the information that SFAs input from their records. SFAs should also refer to memo SP 39-2011 Revised (<http://www.fns.usda.gov/sites/default/files/SP39-2011r.pdf>) for more guidance on making PLE calculations.

State agencies are reminded to distribute this memo to program operators immediately. SFAs should contact their State agencies for additional information. State agencies may direct any questions concerning this guidance to the appropriate FNS Office.



Cynthia Long
Director
Child Nutrition Division

Step 1	
Enter the SY 2013-14 Unrounded Price Requirement in the box below	SY 2014-15 Weighted Average Price Requirement
<i>This can be found in Section 1: Box A of the SY2013-2014 REPORT from the SY 2013-14 tool or you may find it below (Price 2)</i>	Requirement price to the nearest cent
\$ 1.56	\$ 1.63
<p><i>Note: Above prices are based on adjusting SY 2013-2014 price requirement by the 2% rate increase plus the Consumer Price Index (2.27%)</i></p>	

Complete if you do NOT know your SY2013-2014 Unrounded Price Requirement		
Annual Unrounded Requirement Finder		
Enter the SY 2010-11 Weighted Average Price below		
<p>** The weighted average price for SY 2010-11 is the weighted average of all paid lunch prices charged in the SFA</p>		
SY 2010-11 Weighted Average Price	Unrounded Price Requirements	
	Price 1: SY 2012-2013 Requirement price to the nearest cent	Price 2: SY 2013-2014 Requirement price to the nearest cent
	\$ -	\$ -
<p><u>If you do not know your SY2010-2011 Weighted Average Price CLICK HERE</u></p>		
<p><i>Note: The SY 2013-14 requirement is based on price increase requirements from SY 2011-12 through SY 2012-12.</i></p>		

SY 2014-15 Price Adjustment Calculator

[Go to Instructions](#)

SY 2014-15 Weighted Average Price Requirement	
Requirement price to the nearest cent	Optional price requirement ROUNDED DOWN to nearest 5 cent
\$ 1.63	\$ 1.60
Note: Above prices are based on adjusting SY 2013-2014 price requirement by the 2% rate increase plus the Consumer Price Index (2.27%)	

SY 2013-14 Weighted Average Price Calculator

Enter the paid prices and number of paid lunches sold at each price for
[October 2013](#).

	Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	SY 2013-14 Weighted Average Price
1.	14,701	\$ 1.25	\$ 18,376.25	
2.	3,301	\$ 1.75	\$ 5,776.75	
3.	6,318	\$ 2.25	\$ 14,215.50	
4.			\$ -	
5.			\$ -	
6.			\$ -	
7.			\$ -	
8.			\$ -	
9.			\$ -	
10.			\$ -	
TOTAL	24,320		\$ 38,368.50	\$ 1.58

Note: SY 2013-14 Weighted Average Price equal to or above \$2.65 are compliant for SY 2014-15. \$2.65 is the difference between the Free and Paid reimbursement rates for SY 2013-14.

Total Price Increase for SY 2014-15
\$ 0.02

Required price for SY 2014-15 (with 10 cent cap)
\$ 1.60

Remaining increase carried forward to SY 2015-16
\$ -

Remaining credit carried forward to SY 2015-16
\$ -

[Go to SY2014-2015 Report](#)

Step 3 (Optional)

Pricing Estimation Calculator

Below is a tool allowing users to manipulate prices to achieve the required new weighted average price.

	Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	Weighted Average Price
1.	14,701	\$ 1.50	\$ 22,051.50	
2.	3,301	\$ 1.75	\$ 5,776.75	
3.	6,318	\$ 2.25	\$ 14,215.50	
4.			\$ -	
5.			\$ -	
6.			\$ -	
7.			\$ -	
8.			\$ -	
9.			\$ -	
10.			\$ -	
TOTAL	24,320		\$ 42,043.75	\$ 1.73

Note: This tool is created to allow the user to only enter the number of paid lunches and the related prices. If any other parts of the tool are modified, the user runs the risk of calculating an incorrect new average price. Users should not modify the tool's current functionality.

6

SY2014-2015 Weighted Average Pricing Report

This report assists in tracking the pricing requirements and amounts carried forward for SY 2014-2015. Information on this report is used to determine the SY 2014-2015 weighted average price requirements.

Please print and keep in records.

NOTE: If information is changed in the tool, the report contents will change.

Section 1: SY2014-2015 Weighted Average Paid Price Requirements

A. SY 2014-15 Weighted Average Price Requirement*: <i>*This price will be entered into the SY 2014-2015 tool to determine the SY2014-2015 weighted average price requirements</i>	\$1.63
B. Optional Price ROUNDED DOWN to nearest 5 cents:	\$1.60

Section 2: Amounts Carried Forward to SY 2015-2016

Select the SY 2014-2015 method used to ensure sufficient funds are provided for PAID Lunches

Increase SY2014-2015 average weighted price ▼

Average Weighted Price Adjustments

A. Remaining increase carried forward to SY 2015-16:	\$0.00
B. Remaining credit carried forward to SY 2015-16:	\$0.13

Non-Federal Source Contributions

C. Remaining Annual Non-Federal Source Contribution carried forward to SY 2015-16:	N/A
D. Remaining Credit carried forward to SY 2015-16:	N/A

Split Calculations

E. Remaining Annual Non-Federal Source Contribution carried forward to SY 2015-16:	N/A
F. Remaining Credit carried forward to SY 2015-16:	N/A

RECEIVED
FEB 14 2014
BY: _____

February 13, 2014



To whom it may concern,

I am writing this letter to inform you of my intent to resign , effective February 18,2014, from the position of Nutritional Assistant at Browns Valley Elementary School due to personal family issues.

I appreciate the opportunity that I have had the past few years and it has been a pleasure to be part of your school family.

Thank you.

MJUSD
Personnel Dept.

FEB 14 2014

RECEIVED



Michelle Clegg

February 14, 2014

MJUSD
Personnel Dept.
FEB 14 2014
[Handwritten signature]
RECEIVED

Ramiro Carreón
Marysville Joint Unified School District
1919 B St, Marysville, CA 95901

Dear Mr. Carreón:

I would like to take this opportunity to inform you that I will be resigning from my position of Nutrition Services Eligibility Specialist, effective two weeks from today. Please accept my resignation from Marysville Joint Unified School District Nutrition Services Department effective Friday February 28, 2014, as my last day of work.

I have enjoyed working for the department and express my gratitude towards the staff and my colleagues. Thank you for the opportunities for my professional and personal development that you have provided me for the past seven years with the school district. I am willing to help you in any way I can to make the transition as smooth as possible.

Again, it has been a pleasure working for Marysville Joint Unified School District and I wish all of you well.

Respectfully submitted,

Kang Vang

Kang Vang

Cc: Amber Watson RD, SNS
Director of Nutrition Services

DRAFT

2014-2015 School Calendar

DRAFT

180 Student Attendance Days 183 Teacher Workdays

~~| M | T | W | T | F |
|----|----|----|----|----|
| 7 | 8 | 9 | 10 | 11 |
| 14 | 15 | 16 | 17 | 18 |
| 21 | 22 | 23 | 24 | 25 |
| 28 | 29 | 30 | 31 | |~~

M	T	W	T	F
4	5	6		1
[11]	[12]		[7]	[8]
18	19	20	21	22
25	26	27	28	29

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

M	T	W	T	F
6	7	8	9	*3
13	14	15	16	10
20	21	22	23	17
27	28	29	30	24
				31

M	T	W	T	F
3	4	5	6	7
[10]	[11]	12	13	14
17	18	19	20	21
[24]	[25]	[26]	[27]	[28]

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
[22]	[23]	[24]	[25]	[26]
[29]	[30]	[31]		

M	T	W	T	F
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	*27
30	31			

M	T	W	T	F
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13	14	15	16	17
20	21	22	23	24
27	28	29	30	

M	T	W	T	F
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
[25]	26	27	28	29

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

& [] Student Non-Attendance Days~

- August 11-12 Teacher Workdays
- September 1 Labor Day
- November 10 Teacher Site-based Workday
- November 11 Veteran's Day
- November 24 - 28 Thanksgiving Recess
- December 22 - 31 Winter Recess
- January 1 - 9 Winter Recess
- January 19 Martin Luther King Day
- February 9 Lincoln's Birthday
- February 16 Washington's Birthday
- April 3 - 10 Spring Break
- May 25 Memorial Day



- Student Year Begins August 13, 2014
- Student Year Ends June 5, 2015

Optional Workshops [] August 7-8, 2014; June 8-9, 2015
(Teachers Only - Without Students) — Professional Development Days

Teacher Workdays [] Aug. 11-12, 2014 and Nov. 10, 2014
(Included in Contract w/o Students)

- * Minimum Days Oct. 3, Dec. 19, Mar. 27, June 5
- *** Semester Ends December 19, 2014
- *** "Snow Day" June 8, 2015

In the event of an unplanned "situation" at one or more schools, some or all of the remaining minimum days may be forfeited to meet the requirements for state instructional minutes.

Schools shall close winter & spring recesses.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2014

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gay Todd

Telephone: 530-749-6101

Title: Superintendent

E-mail: gtodd@mjuds.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

12

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

13

DATE: March 11, 2014

TO: Gay Todd, Superintendent

FROM: Terri Ryland, Interim Assistant Superintendent, Business Services

SUBJECT: 2013/14 Second Interim Budget - POSITIVE CERTIFICATION

Attached for your review is the 2013/14 Second Interim budget. The budget document includes State prescribed forms for the submission of the Second Interim budget, supplementary schedules and the Criteria and Standards document. I recommend this packet be placed on the March 11, 2014 Board of Trustees agenda for review and approval.

Under current law, a school district must review its adopted budget at least twice during the fiscal year at "First Interim" and "Second Interim". The attached document completes this Second Interim process and includes a revised budget compared to actual revenues and expenditures as of January 31, 2014.

KEY ASSUMPTIONS/FACTS

The District is allowed to budget for ADA using the greater of current year or prior year P2 ADA. We are currently budgeted for ADA based on prior year P2 ADA due to declining ADA as measured at P-1 of the current year. We adjust the budget only as the actual enrollment materializes, and we will adjust the future years downward in the MYP to reflect current year's ADA. The switch to prior year ADA can have a significant negative effect on the District's budget. While there is "protection" for the current year, loss of funding will result into the future if the decline in ADA is not reversed.

Estimated Step and Column costs are included for all employee groups.

Allowances have been made for changes in employee compensation and/or benefit costs, subject to current collective bargaining agreements. All changes related to collective bargaining settlements for prior fiscal years have been carried forward into 2013/14, and estimated costs have been included for all current agreements.

In accordance with the current State budget, the District is using the LCFF funding formula (see below for additional information). This includes a statutory COLA on the target base and first year funding of the LCFF target allocations. This equates to an effective increase of approximately 6.5%.

Current budget allocations will be "expended but not exceeded". A level of "Budget Savings" is likely, but unpredictable, in any fiscal year.

The funding model contained in AB 602 allocates Special Education Master Plan revenue funding to the SELPA, not the individual school districts. The SELPA has indicated that our District will receive funding in 2013/14 based on accepted allocation models.

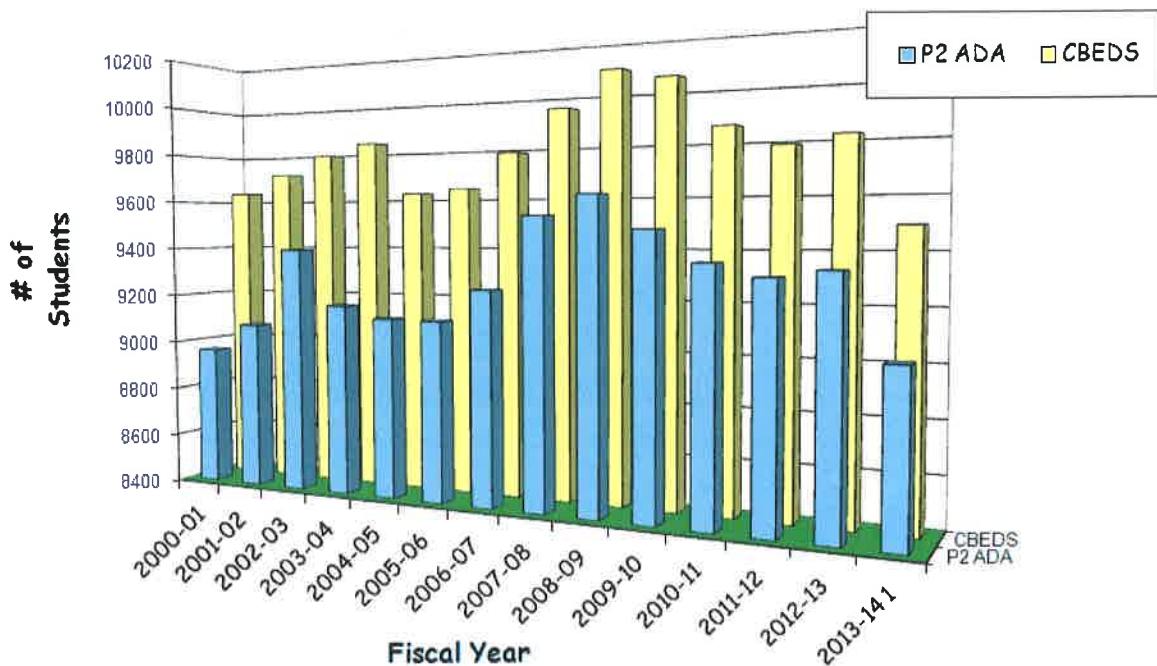
The State is historically unpredictable in the reimbursement for mandated cost claims. The District has received mandated cost revenue in recent years. Other than the new Mandated Cost block grant, this revenue should be considered a one-time source of funds.

Interest revenue is dependent on many uncontrollable factors including market interest rates, returns generated by the Yuba County Treasurer and cash flow. The interest revenue estimates are reduced when compared to prior years, and are based on an estimated return of 1%.

Numerous changes have been made to various categorical programs to reflect current estimated entitlements. Categorical program expenditures were adjusted to reflect these entitlements.

Based on ADA counts as of P-1 (period one reporting, Dec 15), the district had an unexpected decline in ADA this year which will carry forward to next year for funding purposes. Trends since 2000 are demonstrated below:

MJUSD Enrollment and ADA History



COMPONENTS OF THE JUNE 30, 2014 ESTIMATED ENDING GENERAL FUND BALANCE

While the total ending fund balance for each year reflects a strong fiscal position, there are a number of components of ending fund balance. The actual unappropriated, available fund balance projected for the end of June 2014 is \$1.2 million.

Components of Fund Balance			
	2013-14	2014-15	2015-16
Total Ending Fund Balance	\$8,715,914	\$12,098,962	\$17,266,979
Revolving Fund	\$30,000	\$30,000	\$30,000
Stores	\$425,000	\$425,000	\$425,000
<u>Assignments</u>			
Technology E-Rate	\$293,000	\$293,000	\$293,000
Second half of LA adoption	\$0	\$500,000	\$0
Security Camera Project	\$369,000	\$369,000	\$369,000
Unbudgeted Supplemental/Concentr	\$0	\$3,919,880	\$5,919,880
Total Assigned	\$662,000	\$5,081,880	\$6,581,880
Restricted Balances	\$631,846	\$0	\$0
Reserve for Economic Uncertainty 3%	\$2,459,006	\$2,437,467	\$2,464,618
LCFF Reserve (up to 5%) ¹	\$2,438,000	\$4,021,461	\$1,740,000
Unappropriated/Available	\$2,070,062	\$603,154	\$6,025,482
Percent Unappropriated	2.5%	0.7%	7.4%

¹ Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

NET INCREASE (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The district currently estimates deficit spending of \$2,314,789, of which \$1,334,483 is Restricted deficit spending and related to Legally Restricted Carryover Balances, and \$980,306 is Unrestricted deficit spending. Deficit spending and expenditures related to the use of one-time funds in 2012/13 were "carried over" into fiscal year 2013/14, and will again be affected by any "Carryover Balances" (see below).

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to deferred revenue. This results in a "Restricted Balance" and has the effect of reducing expenditures in one year and increasing expenditures in subsequent year(s).

Resource	Restricted Program	2012-13	2013-14
5640	Medi-Cal Billing Option	\$191,783	\$135,180
6010	After School Education	\$440	50
6286	English Language A	\$30,948	\$60,818
6300	Lottery - Instructional Materials	\$442,020	\$442,799
6512	Mental Health Services	\$232,191	\$66,472
7090	Economic Impact Aid	\$465,677	\$522,890
7091	EIA - Limited English Proficiency (LEP)	\$277,807	\$318,423
7400	Quality Education Investment Act	\$776	\$17,717
9010	Other Local	\$324,687	\$377,142
		\$1,966,329	\$1,941,441

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

POSITIVE BUDGET

When the district can certify that it will meet its financial obligations for the current fiscal year and the next two fiscal years, then the budget is "Positive". Conversely when the district can't certify that it will meet its financial obligations for the current fiscal year and the next two fiscal years, then the budget must be "Qualified". A Qualified budget would be a "downgrade" from the Positive budget the District normally certifies.

Based on the current Multi-Year Projection, the District can meet its financial obligations for the current and the next two fiscal years and is certifying Positive.

EXPLANATION OF COLUMNS ON THE SECOND INTERIM BUDGET DOCUMENTS

Column A: This is the budget adopted June, 2013.

Column B: This is the budget revised at October 31, 2013.

Column C: These are the actual revenues and expenditures through January 31, 2014.

Column D: This is the 2013/14 Second Interim Budget.

Column E: This is the "difference" column. A positive difference indicates an increase to the estimated ending fund balance and a negative difference indicates a decrease to the estimated ending fund balance.

2013-14 STATE BUDGET

The fiscal year 2013-14 State Budget provided increased funding for schools, primarily in the form of additional funds to implement the Local Control Funding Formula (LCFF) and one-time money for Common Core implementation. While the Common Core funds have been received by LEAs, the advance

apportionment is based on the revenue limit model since LCFF entitlements will not be certified until the end of the 2013-14 fiscal year. Therefore, the Second Interim Budget is tasked with the goal of attempting to align the District's budget to the new LCFF funding model.

California school districts must quickly adapt to the new LCFF funding model. Yet, many of the details of the new accountability structure are yet to be determined. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for Local Control Accountability Plans (LCAP), continue to be a work in progress and are in the process of being finalized by the State Board of Education.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) flexibility in resource allocation. While the LCFF formula is (currently) defined, the transition from revenue limit funding to the LCFF will be complex.

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLAs). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding. Using LCFF, COLAs are but one step in the calculation. While simple in concept, it is complex in application. Illustrated below are the basic components of the formula and transition to the LCFF:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated for the two subsequent fiscal years
 - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations for determining Target funding levels.
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
 - Set by the State Budget for the current year and estimated for the two subsequent years for use in projections

Supplemental and Concentration Grants

In addition to the Base Grant, the LCFF is increased by Supplemental and Concentration Grants. These are determined by a district's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners or Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided in the school district's LCAP.

The Supplemental Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 20%. This amount is multiplied by the unduplicated pupil count percentage calculated above. If the district's unduplicated pupil count percentage exceeds 55%, then a Concentration Grant would be added to the Base Grant. The Concentration Grant is equal to the grade span Base Grant for each applicable grade level multiplied by 50%. This amount would be multiplied by the percentage that exceeds 55%.

K-3 Class Size Augmentation

The Base Grant for the TK-3 grade span increases by an add-on for reduction of class sizes in these grades to an average **by school site** of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF and as a condition of receipt of this add-on, districts are required to implement the following:

- Have a TK – 3 class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the 2014-15 fiscal year, additional staff has been included in the MYP to bring the final three schools into compliance with the 24:1 requirement.

Cash Flow

Another important item in the Governor's proposed budget is the elimination of cash deferrals by June of 2015. Due to the district's rapidly declining facilities fund cash balances, the increased general fund cash flow will hopefully continue to cover the district's year-end cash flow needs.

Career Technical Education (CTE)

The Base Grant is increased by 2.6% for grades 9-12 ADA. This add-on is not sufficient to fund the full ROP program currently enjoyed through the Tri-County Consortium. An allocation of LCFF funding has been made in the Multi-Year Projection (MYP) to continue ROP at its current funding level.

Deferred Maintenance

While funding for Deferred Maintenance is part of the Base Grant in LCFF, Williams Act facility requirements continue. No funds were included in the original adopted budget for 2013-14; however, in recognition of the fact that prior Deferred Maintenance funding is rolled into LCFF, and that there is a need for on-going maintenance at district sites, the MYP reflects the reestablishment of the Deferred Maintenance transfer from the general fund of 1% of total general fund expenditures. This is the same level of funding that the district provided prior to flexibility.

Lottery

Lottery funding is calculated in the same manner as prior years.

Mandated Costs

Funding for the Mandates Block Grant (MBG) continues in 2013/14.

Routine Restricted Maintenance

The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. The District should continue to review its routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair. The RRM needs that have been identified by the district amount to a 2.3% contribution from the unrestricted general fund which is projected to continue.

Adult Education

The State Budget requires the Chancellor of the California Community Colleges and the California Department of Education to provide two-year planning and implementation grants to regional consortia of community colleges and school districts for the purpose of developing regional plans for adult education. In addition, during fiscal years 2013-14 and 2014-15, school districts are required to spend the same level of funding on those programs that was spent in fiscal year 2012-13.

Common Core Implementation Grant

The State Budget provides one-time funding to assist school districts and charter schools in implementing the new Common Core academic standards. The funds will be provided on a per-ADA basis to be spent over a two fiscal year period and may be used for instructional materials, professional development, and technology costs associated with the implementation of Common Core. The Board has approved this expenditure plan.

Proposition 39 Energy Efficiency

The State Budget contains energy efficiency appropriations for school districts. The key elements of the budget as it relates to Proposition 39 consist of the following:

- Allocates funds on a per-ADA basis. Districts will be able to annually rollover their allocations to pay for larger projects.
- Provides guaranteed minimum grants for school districts based on ADA.
- Districts will be required to submit project information to the California Energy Commission for review prior to receiving its funds and will be required to track and report project performance metrics.

Local Control Accountability Plans

School districts are required to adopt a Local Control and Accountability Plan (LCAP), using a template adopted by the State Board of Education (SBE), on or before July 1, 2014. Prior to adopting or updating the LCAP, a district must provide the public and stakeholder groups an opportunity to review and comment on the proposed LCAP. The district must hold at least one public hearing to solicit public

comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. The LCAP must be adopted before the budget is adopted effective for fiscal year 2014-15 and thereafter.

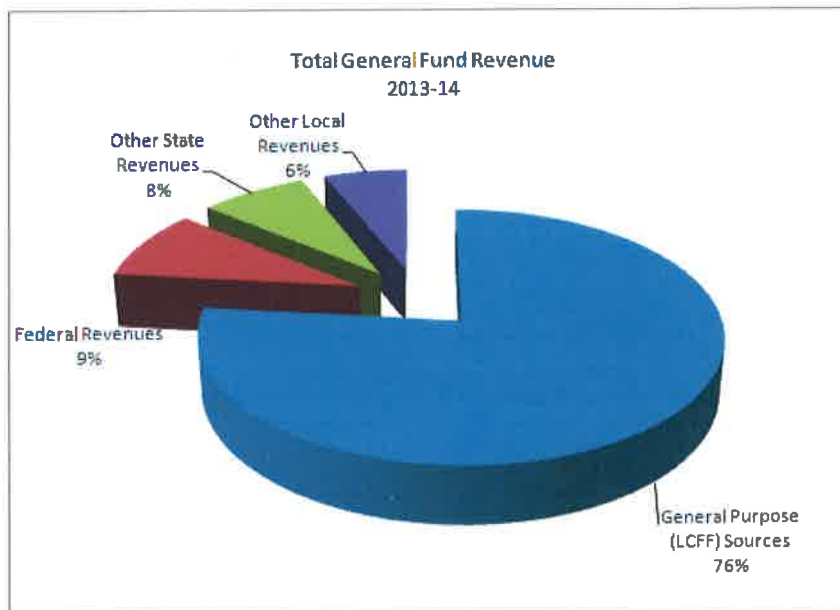
Changes Since First Interim

At each reporting period, the district assesses its current budget and underlying assumptions along with the MYP. The material changes since First Interim are highlighted below:

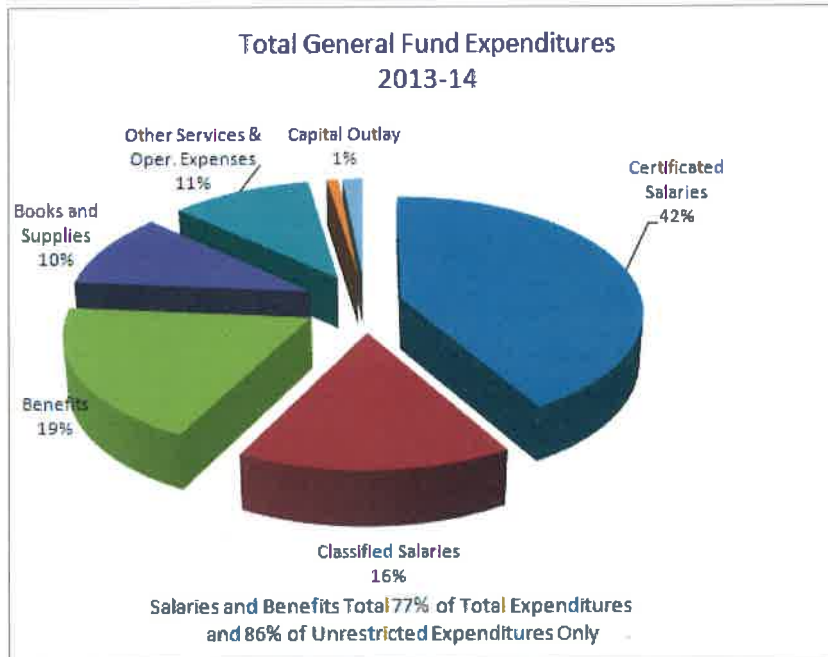
UNRESTRICTED General Fund Marysville Joint Unified School District Changes Since First Interim		
		2013-14
Excess of Expenditures over Revenues at First Interim		(\$427,728)
Revenue Changes		
LCFF Funding - adjust for ADA, recalculations	(\$173,932)	
Local Funding - donations	\$62,690	
Contributions to Restricted Programs (move transportation costs)	\$4,355,783	
Contributions to Restricted - Special Ed, Transp and Title II	(\$252,728)	
Total Revenue Changes		\$3,991,813
Expenditure Changes		
Move Transportation to Unrestricted (offset Contribution)	\$4,355,783	
Other Classified staffing changes	(\$137,724)	
Increase to Books and Supplies, Services	(\$175,093)	
Additional Certificated CSR over Title II budget limit	\$173,878	
Capital Outlay Project	\$216,116	
Change in indirect costs	\$111,431	
Total Expenditure Changes		\$4,544,391
Revised Excess of Expenditures over Revenues 2013-14		(\$980,306)

The large offsetting changes of \$4.35M are due to LCFF requirements that all transportation costs be reported as Unrestricted expenditures, covered by LCFF funding. Other changes to revenue totaling \$(364,000) and changes to expenditures of \$189,000 result in the new Deficit spending of \$980,306.

Total Revenues for the district as of Second Interim



Total District Expenditures as of Second Interim



CRITERIA AND STANDARDS

In accordance with State law, each school district must review their budget using State approved Criteria and Standards forms. The Superintendent of the District, or designee, certifies that such a review has taken place. Attached to the Second Interim Budget documents are the Criteria and Standards forms.

Handwritten signature

TECHNICAL REVIEW CHECKLIST

In accordance with State law, each school district must review their budget using the State approved Technical Review Checklist. This helps to insure that certain information is reported according to State standards. Included with the Second Interim Budget is the Technical Review Checklist.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for fiscal year 2013/14 is Crowe Horwath LLP CPAs. The auditor's opinion of the district's financial statements for the 2013/14 fiscal year will be available approximately December, 2014.

GOVERNOR'S JANUARY BUDGET PROPOSAL

The Governor proposed significant funding changes for 2014/15 with his January budget proposal. The Governor's proposal must be included in the ultimate State budget. Any changes announced at the May Revise or due to the passage of the State budget can be included in a future budget update.

MULTI-YEAR PROJECTIONS (MYP)

Attached are Multi-Year Projection forms as determined by the State software. The State software does not allow changes to Column (A); this information is "extracted" from the data base. The Multi-Year Projection forms indicate whether the District is projecting positive or deficit spending for the succeeding two fiscal years. In addition, if increased "gap" funding is received in 2014/15 and/or 2015/16, and/or average miscellaneous budget savings are realized, projected positive or deficit spending may be altered, reduced or eliminated.

The primary assumptions used in the MYP (attached) are listed below:

1. LCFF "gap" funding is projected at 28% in 2014-15 and 7.8% in 2015-16
2. Step and column increases based on an average 2% increase are included
3. Over the next two years, the \$800,000 of current ROP funding is built into the budget as the consortium's funding is decreased.
4. As mentioned above, funding of the Deferred Maintenance contribution at the prior level of 1% of district expenditures is built into the MYP.
5. The local match for two buses per year is built into the projections.
6. Due to the stringent rules surrounding compliance with 24:1 K-3 CSR, the projections assume the remaining three FTE teachers are added to bring all sites into compliance in 2014-15. After next year, all sites must maintain class sizes of no more than 24:1 into the future.
7. Common Core funding provides enough monies to cover the district's math adoption only. Funds for the subsequent language arts adoption are provided in the MYP.
8. On-going professional development is required in the collective bargaining contract. The diminishing Title II funds have been insufficient in the past, therefore, an additional \$500,000 is provided in the projections.
9. Estimated retiree savings of \$300,000 and additional costs for the second half of mid-year hires of \$100,000 as in the past are provided.

10. By applying step and column increases to categorically funded positions, contributions to restricted programs, primarily special education, must be included in the projections.

Special Funds

A summary of the other funds of the district follows:

Marysville Joint USD				
Fund		Ending Fund Balance 6/30/13	2013-14 Budget	Ending Fund Balance 6/30/14
Charter School Special Revenue	09	\$215,128	\$13,981	\$229,109
Adult Education	11	\$173,122	(\$8,207)	\$164,915
Child Development	12	\$122,526	\$975	\$123,501
Cafeteria	13	\$1,539,882	(\$59,435)	\$1,480,447
Deferred Maintenance	14	\$24,500	\$2,300	\$26,800
Building	21	\$3,142,068	(\$3,046,385)	\$95,683
Capital Facilities	25	\$5,400,013	(\$3,669,526)	\$1,730,487
County School Facilities Fund	35	\$138,605	\$2,000	\$140,605
Bond Interest Redemption Fund	51	\$2,177,135	\$200,650	\$2,377,785
Debt Service for Blended Comp U	52	\$1,435,067	\$60,190	\$1,495,257

CHARTER SCHOOLS SPECIAL REVENUE FUND #9

This fund accounts for the activity of the MCAA Charter School. Activity for MCAA has historically been included in the General Fund for reporting purposes. Effective July 1, 2012 State accounting standards changed this accounting to Fund #9. This results in approximately \$2.7 million of revenue and expenditures included in Fund #9, instead of the General Fund.

ADULT EDUCATION FUND # 11

This fund accounts for the activity of Adult Education programs in the District. Revenue is generated by program attendance and is provided primarily by the State. State revenue for this fund was based on fiscal year 2007/08 due to current State requirements. Expenditures were related to instructional services, primarily salaries and benefits. Although a small balance remains, Adult Education programs were closed by Board action effective June 30, 2012.

CHILD DEVELOPMENT FUND #12

This fund accounts for educational and other services related to younger children, before and after school services, and grant related activities. The primary revenue sources are State funds based on participation and Federal and State grants. Expenditures for related services are primarily salaries and benefits.

CAFETERIA SPECIAL REVENUE FUND #13

The District's Child Nutrition program is a part of the National School Lunch program. The District's program provides breakfasts, lunches and snacks at all District sites. A significant percentage of District students qualify for free and reduced price meals.

24

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund is used to perform major deferred maintenance projects within the District. The State has suspended this funding source since fiscal year 2008/09, which is now included in the LCFF Base Grant. No funds were included in the original adopted budget for 2013-14; however, in recognition of the fact that prior Deferred Maintenance funding is rolled into LCFF, and that there is a need for on-going maintenance at district sites, the MYP reflects the reestablishment of the Deferred Maintenance transfer from the general fund of 1% of total general fund expenditures. This is the same level of funding that the district provided prior to flexibility.

BUILDING FUND #21

The Building Fund is used to account for the proceeds of General Obligation Bonds issued in conjunction with Measures H and P. The Building Fund will also account for related project expenditures. The Measure H bonds, and Series A of the Measure P bonds have been issued and the proceeds have been placed in this fund. Certain expenditures have been recorded for projects.

CAPITAL FACILITIES FUND #25

State law has authorized the collection of building fees since 1986 to assist school districts with the mitigation of facility costs related to enrollment growth. Our District has also entered into Agreements which generate additional fee revenue. This revenue source allows the District to pay for growth related expenditures which can include; portable classrooms at our sites, provide necessary furniture and equipment, purchase and develop school sites, school and classroom construction, and related expenditures.

COUNTY SCHOOL FACILITIES FUND #35

This fund is used to account for the receipt of State construction funds, either Modernization or New Construction. The District has received funds for New Construction and Modernization projects.

BOND INTEREST AND REDEMPTION FUND #51 and #52

The Bond Interest and Redemption Funds are used to account for tax collections, interest and other sources of revenue collected to retire General Obligation Bonds issued. In this regard, the Bond Interest and Redemption Funds are related to the Building Fund #21. However, while the Building Fund is used to account for the actual construction projects, the Bond Interest and Redemption Funds remain open for the life of the outstanding General Obligation Bonds.

The County Auditor's Office is responsible for tax collections necessary for debt repayment. The County Auditor sets the applicable tax rates, not the District. However, since the General Obligation Bonds are issued by the District, this fund is included with the District's financial statements.

DEBT SERVICE FUND #56

This fund is considered a “sinking fund”, and is related to the District’s QZAB debt issuances. The District is required to set aside funds sufficient to retire the QZAB issuances. This “set aside” is based on a set schedule.

FOUNDATION PRIVATE-PURPOSE TRUST FUND #73

This fund is related to donations used for Scholarships. This fund was also used for the MJUSD Education Foundation, since inception and during 2011/12. Historically, there is minimal activity in the Fund.

Marysville Joint Unified School District
Second Interim MYP

	Working Budget 2013-14			Projection 2014-15			Projection 2015-16		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
LCFF Funding	56,688,817	2,147,690	58,836,507	59,598,817	2,147,690	61,746,507	60,288,817	2,147,690	62,436,507
LCFF Suppl./Conc net of new costs	2,438,000		2,438,000	6,357,880	0	6,357,880	8,357,880	0	8,357,880
Federal Revenue	22,285	7,329,565	7,351,850	22,285	7,329,565	7,351,850	22,285	7,329,565	7,351,850
State Revenue	1,510,482	4,703,639	6,214,121	1,510,482	2,853,639	4,364,121	1,510,482	2,853,639	4,364,121
Local Revenue	1,210,879	3,600,709	4,811,588	1,210,879	3,600,709	4,811,588	1,210,879	3,600,709	4,811,588
Total Revenue	61,870,463	17,781,603	79,652,066	68,700,343	15,931,603	84,631,946	71,390,343	15,931,603	87,321,946
Expenditures									
Certificated Salaries	28,296,529	5,799,037	34,095,566	28,562,460	6,051,742	34,614,202	29,133,709	6,304,448	35,438,156
Classified Salaries	8,766,859	4,309,176	13,076,035	9,042,196	4,309,176	13,351,372	9,323,040	4,309,176	13,632,216
Benefits	12,095,773	3,383,030	15,478,803	12,196,519	3,383,030	15,579,549	12,622,280	3,383,030	16,005,310
Books and Supplies	3,772,563	4,829,624	8,602,187	3,957,855	2,276,987	6,234,842	3,957,855	1,651,459	5,609,314
Other Services & Oper. Expenses	5,215,923	3,512,260	8,728,183	5,215,923	3,512,260	8,728,183	5,215,923	3,512,260	8,728,183
Capital Outlay	276,116	444,936	721,052	211,116	444,936	656,052	211,116	444,936	656,052
Other Outgo 7xxx	213,004	1,843,231	2,056,235	213,004	1,843,231	2,056,235	213,004	1,843,231	2,056,235
Transfer of Indirect 73xx	(1,085,260)	294,054	(791,206)	(1,085,260)	294,054	(791,206)	(1,085,260)	294,054	(791,206)
Total Expenditures	57,551,507	24,415,348	81,966,855	58,313,813	22,115,416	80,429,229	59,591,667	21,742,594	81,334,260
Deficit/Surplus	4,318,956	(6,633,745)	(2,314,789)	10,386,530	(6,183,813)	4,202,717	11,798,676	(5,810,991)	5,987,686
Transfers In			0	0	0	0	0	0	0
Transfers in/(out)			0	(819,669)	0	(819,669)	(819,669)	0	(819,669)
Contributions to Restricted	(5,299,262)	5,299,262	0	(5,551,967)	5,551,967	0	(5,810,990)	5,810,990	0
Net increase (decrease) in Fund Balance	(980,306)	(1,334,483)	(2,314,789)	4,014,894	(631,846)	3,383,048	5,168,017	(0)	5,168,017
Beginning Balance	9,064,374	1,966,329	11,030,703	8,084,068	631,846	8,715,914	12,098,962	0	12,098,962
Ending Balance	8,084,068	631,846	8,715,914	12,098,962	0	12,098,962	17,266,980	(0)	17,266,979
Revolving/Stores/Prepays	455,000		455,000	455,000		455,000	455,000		455,000
Designated for Econ Uncertainty (3%)	2,459,006		2,459,006	2,437,467		2,437,467	2,464,618		2,464,618
Assigned/Designated ¹¹	662,000		662,000	4,581,880		4,581,880	6,581,880		6,581,880
LCFF Reserve (4 to 5%)	2,438,000		2,438,000	4,021,461		4,021,461	1,740,000		1,740,000
Restricted Designations		631,846	631,846		0	0		(0)	(0)
Unappropriated Fund Balance	2,070,062	0	2,070,062	603,154	0	603,154	6,025,482	0	6,025,482
			2.5%			0.7%			7.4%

27

Notes:

- ¹ LCFF funding projected to increase in 14-15 by 28% of the gap and 7.8% in 15-16. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding. Includes decline of 225 ADA in 2014-15 and flat ADA thereafter.
- ² Portion of LCFF funding attributable to Supp/Conc is tracked on second line and represents the amount of new revenue in excess of related new costs for 14-15 and 15-16. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding.
- ³ Since Deferred Maintenance funding/contributions were folded into LCFF funding, transfer must be made to Def Maint fund to properly fund that program to the prior levels. Amount represents 1% (State's 0.5% and District's match)
- ⁴ Removed one-year capital eRate expenditures
- ⁵ Step and Column movement, net of retirements.
- ⁶ Added in additional costs to cover mid-year hires in prior year
- ⁷ 2% COLA for books, supplies, and services
- ⁸ Added back enough teacher FTEs to provide for CSR at 24:1 for all schools (3.0 FTE)
- ⁹ Balance restricted expenditures to remove carryover from prior year
- ¹⁰ Excess of Revenues over Expenditures, and growth in Fund Balance, due to additional supplemental/concentration targeted revenues not yet identified as to type of expenditure. Additional dollars to prioritize through the LCAP process for 2014-15 and 2015-16.
- ¹¹ Assigned/designated fund balance for revenues or projects not yet prioritized or budgeted - E-Rate, Tech and LCFF funding. See separate schedule.

	Object Code					Total Adj to Unr FB
	1000	2000	3000	4/5/6000	8000 Un	
Adjustments for MYP 14-15						
LCFF Gap Funding per DOF, base and supp/concentr ¹					8000 Rest ¹	Restr Exp ¹
step/column (2.0%)	565,931	175,337	111,746		\$2,910,000	\$5,070,000
Set up budget for ROP/CTE						400,000
Make 1.0% Deferred Maint Contribution					(819,669)	
Build in local match for two buses (one additional)						25,000
Remove IT one-time Erate equipment purchase				(65,000)		
Add'l teachers for progress toward 24:1						225,120
LCFF Flexed Instructional Materials LA Adoption						500,000
Estimated Retiree savings	(300,000)		(36,000)			
Add 2% for increases to books, supplies, services				185,292		
Cover second half of prior year mid-year hires		100,000	25,000			
Special Ed Encroachment Increase					(252,705)	252,705
	265,931	275,337	100,746	120,292	1,837,626	1,402,825
					5,322,705	
						1,075,320

	Object Code					8000 Un	8000 Rest ¹	Restr Exp ¹	Total Adj to Unr FB
	1000	2000	3000	4/5/6000					
Adjustments for MYP 15-16									
LCFF Gap Funding per SSC, base and supp/concentr ¹						\$690,000	\$1,050,000		690,000
step/column (2.0%)	571,249	180,844	113,761						(865,854)
Cover second half of prior year mid-year hires		100,000							(100,000)
Set up budget for ROP/CTE								400,000	-
LCFF Flexed Instructional Materials LA Adoption								500,000	-
Eliminate Common Core SS							(1,850,000)	(1,850,000)	-
Add 2% for increases to books, supplies, services				183,476					(183,476)
Additional PERS rate contribution			312,000						(312,000)
Special Ed Encroachment Increase						(259,023)	259,023	259,023	(259,023)
	571,249	280,844	425,761	183,476		430,977	(540,977)	(690,977)	(1,030,353)

¹ Using LCFF Calculator, split out base funding (Unrestricted) from Supplemental/Concentration proportional funding (reflected here as Restricted)

MIUSD - SUPPLEMENTAL & CONCENTRATION DISTRIBUTION

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	89,792,139	69,094,707	20,697,432	
Less: LCFF Transition (2012-13 Adj. Base)	57,466,621	57,466,621	\$0	
Difference	32,325,518	11,628,086	\$20,697,432	11.78%
2013-14 Progress Toward Target	\$3,807,946	\$1,369,028	2,438,918	
<i>new money and proportionality (WestEd version)</i>	6.6%		4.1%	

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	88,940,388	68,443,458	20,496,930	
Less: LCFF Transition (2012-13 Adj. Base)	60,505,859	58,066,941	2,438,918	
Difference	28,434,529	10,376,517	18,058,012	28.05%
2014-15 Progress Toward Target	\$7,975,885	\$2,910,613	\$5,065,272	
<i>new money and proportionality (WestEd version)</i>	13.2%		12.3%	

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	90,796,911	69,864,944	20,931,967	
Less: LCFF Transition (2012-13 Adj. Base)	68,481,745	60,977,555	\$7,504,190	
Difference	22,315,166	8,887,389	\$13,427,777	7.80%
2015-16 Progress Toward Target	\$1,740,583	\$693,216	\$1,047,367	
<i>new money and proportionality (WestEd version)</i>	2.5%		13.9%	

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	92,854,689	71,439,213	21,415,476	
Less: LCFF Transition (2012-13 Adj. Base)	70,222,328	64,109,689	\$6,112,639	
Difference	22,632,361	7,329,524	\$15,302,837	8.40%
2016-17 Progress Toward Target	\$1,901,118	\$615,680	\$1,285,438	

Description	2013-14	2014-15	2015-16	Cumulative
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Revised Base Funding	58,835,649	60,977,554	61,670,771	
Revised Supplemental & Concentration Funding	2,438,918	7,504,190	8,551,557	
Total Revised Funding	\$61,274,567	\$68,481,744	\$70,222,328	

Prior Estimated Base Funding	\$59,166,264	\$59,820,132	\$60,410,821	
Prior Estimated Supplemental & Concentration Funding	\$2,110,569	\$2,814,672	\$3,683,754	
Total Estimated Prior Funding	\$61,276,833	\$62,634,804	\$64,094,575	

Base Funding - Difference	(\$330,615)	\$1,157,422	\$1,259,950	\$2,086,757
Supplemental & Concentration Funding - Difference	\$328,349	\$4,689,518	\$4,867,803	\$9,885,670
Total Funding - Difference to Budget/MYP at Second Int	(\$2,266)	\$5,846,940	\$6,127,753	\$11,972,427

Components of Fund Balance

	2013-14	2014-15	2015-16
Total Ending Fund Balance	\$8,715,914	\$12,098,962	\$17,266,979
Revolving Fund	\$30,000	\$30,000	\$30,000
Stores	\$425,000	\$425,000	\$425,000
<u>Assignments</u>			
Technology E-Rate	\$293,000	\$293,000	\$293,000
Second half of LA adoption	\$0	\$500,000	\$0
Security Camera Project	\$369,000	\$369,000	\$369,000
Unbudgeted Supplemental/Concentr	\$0	\$3,919,880	\$5,919,880
Total Assigned	\$662,000	\$5,081,880	\$6,581,880
Restricted Balances	\$631,846	\$0	\$0
Reserve for Economic Uncertainty 3%	\$2,459,006	\$2,437,467	\$2,464,618
LCFF Reserve (up to 5%) ¹	\$2,438,000	\$4,021,461	\$1,740,000
Unappropriated/Available	\$2,070,062	\$603,154	\$6,025,482
Percent Unappropriated	2.5%	0.7%	7.4%

31

Switch of Transportation Tracking from Restricted
(Res 7230/7240) to Unrestricted

	Transp Changes
Revenues:	
Local Revenue - fees	\$50,000
Contribution from Unrestricted (encroachment)	\$4,305,783
	<u>\$4,355,783</u>
Expenditures:	
Classified Salaries and Benefits	\$3,377,919
Supplies, gas, services	\$749,172
Capital Outlay	\$228,692
	<u>\$4,355,783</u>
Net impact of switch to Unrestricted	<u><u>\$0</u></u>

32

**UNRESTRICTED General Fund
Marysville Joint Unified School District
Changes Since First Interim**

2013-14
(\$427,728)

Excess of Expenditures over Revenues at First Interim

Revenue Changes

LCFF Funding - adjust for ADA, recalculations	(\$173,932)
Local Funding - donations	\$62,690
Contributions to Restricted Programs (move transportation costs)	\$4,355,783
Contributions to Restricted - Special Ed, Transp and Title II	(\$252,728)

Total Revenue Changes
\$3,991,813

Expenditure Changes

Move Transportation to Unrestricted (offset Contribution)	\$4,355,783
Other Classified staffing changes	(\$137,724)
Increase to Books and Supplies, Services	(\$175,093)
Additional Certificated CSR over Title II budget limit	\$173,878
Capital Outlay Project	\$216,116
Change in indirect costs	\$111,431

Total Expenditure Changes
\$4,544,391

Revised Excess of Expenditures over Revenues 2013-14
(\$980,306)

33

Marysville Joint USD

Contributions to Restricted Programs

	Resource	Actual 2011-12	Actual 2012-13	Budget 13-14	Percent Increase
Unrestricted General Fund	0000	(\$5,945,377)	(\$7,475,868)	(\$5,299,262)	-29%
NCLB Title II, A Teacher Quality	4035			115,465	
Special Education	6500	1,936,836	2,920,225	3,322,502	14%
Transportation Home to School	7230	1,788,818	1,714,412	Note 1	
Transportation Special Ed	7240	268,431	1,013,876	Note 1	
On-going Maintenance	8150	1,922,149	1,827,355	1,861,295	2%
School Readiness	9041	29,143			
Total GF		-	-	-	

Note 1 - Due to LCFF and transportation revenues included in total unrestricted LCFF funding, total expenditures were moved to Unrestricted GF to be covered by LCFF revenues (and prior contributions). Total Transportation Costs in current year = \$4.3M, a 57% increase over prior year.

34

Marysville Joint USD

Fund	Ending Fund Balance 6/30/13	2013-14 Budget	Ending Fund Balance 6/30/14
Charter School Special Revenue	\$215,128	\$13,981	\$229,109
Adult Education	\$173,122	(\$8,207)	\$164,915
Child Development	\$122,526	\$975	\$123,501
Cafeteria	\$1,539,882	(\$59,435)	\$1,480,447
Deferred Maintenance	\$24,500	\$2,300	\$26,800
Building	\$3,142,068	(\$3,046,385)	\$95,683
Capital Facilities	\$5,400,013	(\$3,669,526)	\$1,730,487
County School Facilities Fund	\$138,605	\$2,000	\$140,605
Bond Interest Redemption Fund	\$2,177,135	\$200,650	\$2,377,785
Debt Service for Blended Comp Un	\$1,435,067	\$60,190	\$1,495,257



35