



3939 Thirteenth Street
P.O. Box 868
Riverside, California
92502-0868

47-336 Oasis Street
Indio, California
92201-6998

24980 Las Brisas Road
Murrieta, California
92562

**Riverside County
Board of Education**

Gerald P. Colapinto

Lisa A. Conyers

Lynne D. Craig

Betty Gibbel

Vick Knight

William R. Kroonen

Adolfo Mediano, Jr.

DATE: July 24, 2009

TO: Chief Business Officials (letter only)
Accounting Managers
K-12 School Districts

FROM: Geri Tims, Coordinator
gnt District Fiscal Services
Division of Administration and Business Services
(951) 826-6121 / FAX [951] 826-6363

SUBJECT: 2008-09 Unaudited Actual Financial Reports and Gann Limit Resolution

ACTION: **Submit Original to DFS by September 15, 2009**

The Unaudited Actual Financial Reports need to be created with the SACS2009ALL Software. For districts on *Galaxy*, a SACS import file needs to be created in *Galaxy* on the Modify District Budget Status Screen, choosing the Reporting Period of Unaudited Actuals and the Reporting Year of 2009/10 (this is chosen due to the fact that there is budget data within the unaudited actual file that is created). Hardcopies of the downloaded and board approved 2008-09 Unaudited Actual Financial Reports are due in our office **no later than 5 p.m., September 15, 2009.**

The SACS Software is available for download on CDE's website at:

<http://www.cde.ca.gov/fg/sf/fr/>

The SACS2009ALL Software User Guide and Financial Reporting Calendars will automatically be copied to your C:\SACS2009ALL\Calendars and Manuals\ subdirectory when the software is downloaded. The SACS2009ALL Software User Guide can also be accessed through the Help Menu within the software. In addition, while in a form or process within the software, pressing the F1 key will take you to the relevant section of the Software User Guide. Please see the "What's New" section of the SACS2009ALL Software User Guide to review the changes made to the new version of the SACS software.

Part of the Unaudited Actuals submission is Form GANN – Appropriations Limit Calculation. This is a **required** form for use by all school districts and county offices of education and must be included with the officially exported Unaudited Actuals data. In addition, pursuant to Education Code section 42132, district and county office governing boards shall adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year by September 15. Examples of resolutions for adopting your appropriations limit and for reporting an increase to your appropriations limit to the State Department of Finance are enclosed.

The following reports are to be included with the district's Unaudited Actuals submission:

SACS Forms Applicable Fund Reports (*Forms 01-95*)
Form 51A-95A (*as applicable*)
Form A Average Daily Attendance
Form ASSET Schedule of Capital Assets
Form CA Unaudited Actuals Certification
Form CAT Categoricals
Form CEA Current Expense Formula - Actuals
Form DAY Community Day Schools
Form DEBT Schedule of Long-Term Liabilities
Form GANN Appropriations Limit Calculations
& Gann Limit Resolution (Attachment B OR C and D)
Form ICR Indirect Cost Rate Worksheet
Form L Lottery Report
Form NCMOE No Child Left Behind Maintenance of Effort
Form PCR Program Cost Report
Form PCRAF Program Cost Report – Allocation Factors
Form RL Revenue Limit Summary
Form SIAA Summary of Interfund Activities - Actuals
Form TC Table of Contents
Form TRAN Annual Report of Pupil Transportation
Form TRC Technical Review Checklist
(including detailed responses to exceptions)
Report Submission Checklist (Attachment A)
Board Agenda/Narrative
Official Export from SACS2009ALL on a CD
General Ledger Recap Report (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley)
Financial Summary Report (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley)
Detailed General Ledger (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley)

When we receive the district's official export and required reports, we will review them for accuracy and electronically submit the files to CDE by October 15, 2009.

If you have any questions or need additional information, please contact your designated Coordinator or Accounting Technician as indicated:

	<u>Coordinator</u>	<u>Phone #</u>	<u>Technician</u>	<u>Phone #</u>
Desert	Ellen Yufa	(951) 826-6341	Diana Harned	(951) 826-6682
Metro	Geri Tims	(951) 826-6121	Angela Foster	(951) 826-6270
Southern	Wanda McIntosh	(951) 826-6826	Rashida Cadd	(951) 826-6573

GT/mh

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Enclosures

Unaudited Actuals Financial Report Submission Checklist

District: _____ Board Approval Date: _____
 Contact: _____ Phone: _____
 Date of Import: _____ (must be after district's cut-off dates in Galaxy)

Please indicate a check mark by each report included:

REQUIRED:

- | | |
|--|--|
| <input type="checkbox"/> One | CD or emailed file with official export from SACS software |
| <input type="checkbox"/> One | Board Agenda/Narrative |
| <input type="checkbox"/> SACS Forms | Applicable Fund Reports |
| <input type="checkbox"/> Form 51A-95A | <i>(as applicable)</i> |
| <input type="checkbox"/> Form A | Average Daily Attendance |
| <input type="checkbox"/> Form ASSET | Schedule of Capital Assets |
| <input type="checkbox"/> Form CA | Unaudited Actuals Certification |
| <input type="checkbox"/> Form CAT | Categoricals |
| <input type="checkbox"/> Form CEA | Current Expense Formula |
| <input type="checkbox"/> Form DAY | Community Day Schools |
| <input type="checkbox"/> Form DEBT | Schedule of Long-Term Liabilities |
| <input type="checkbox"/> Form GANN | Appropriations Limit Calculations |
| <input type="checkbox"/> Gann Limit | Gann Limit Resolution |
| <input type="checkbox"/> Form ICR | Indirect Cost Rate Worksheet |
| <input type="checkbox"/> Form L | Lottery Report |
| <input type="checkbox"/> Form NCMOE | No Child Left Behind Maintenance of Effort |
| <input type="checkbox"/> Form PCR | Program Cost Report |
| <input type="checkbox"/> Form PCRAF | Program Cost Report – Allocation Factors |
| <input type="checkbox"/> Form RL | Revenue Limit Summary |
| <input type="checkbox"/> Form SIAA | Summary of Interfund Activities - Actuals |
| <input type="checkbox"/> Form TC | Table of Contents |
| <input type="checkbox"/> Form TRAN | Annual Report of Pupil Transportation |
| <input type="checkbox"/> Form TRC | Technical Review Checklist |
| <input type="checkbox"/> General Ledger Recap Report (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley) | |
| <input type="checkbox"/> Financial Summary Report (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley) | |
| <input type="checkbox"/> Detailed General Ledger (All Funds) 7/1/08-6/30/09 (Corona-Norco and Moreno Valley) | |

OPTIONAL:

- Form CHG Change Order Form-Suggestions for Improvement

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 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 appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2008-09 fiscal year and a projected Gann Limit for the 2009-10 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2008-09 and 2009-10 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2008-09 and 2009-10 fiscal years do not exceed the limitations imposed by Proposition 4;

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

Use this resolution when the “Adjustments to Appropriations Limit Per Government Code Section 7902.1” (Line 10 of Form GANN) equals \$0.00.

RESOLUTION FOR ADOPTING THE “GANN” LIMIT
(With Increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 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 appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2008-09 fiscal year and a projected Gann Limit for the 2009-10 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2008-09 and 2009-10 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2008-09 and 2009-10 fiscal years include an increase of \$_____ to the 2008-09 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2008-09 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2008-09 and 2009-10 fiscal years do not exceed the limitations imposed by Proposition 4;

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

Use this resolution when the “Adjustments to Appropriations Limit Per Government Code Section 7902.1” (Line 10 of Form GANN) does not equal \$0.00.

**SAMPLE LETTER FORMAT
TO INCREASE LIMIT PER GOVT. CODE SEC 7902.1**

(District letterhead)

(Date)

Michael Genest, Director
State Department of Finance
Attention: School Gann Limits
State Capitol, Room 1145
Sacramento, California 95814

RE: Increase of 2008-09 Appropriations Limit
Pursuant to Government Code Section 7902.1

This is to inform you that, pursuant to Government Code Section 7902.1, the governing board of the _____ (school district/county office of education) in _____ County adopted a resolution on _____ (governing board date) increasing its 2008-09 appropriations limit by \$_____. This increase to the appropriations limit is permanent and will be reflected in future fiscal year calculations.

If you have any questions, please contact _____ at (____)_____.

(Signed by Superintendent)