

Salinas City Elementary School District

REPORT TO BOARD OF TRUSTEES

BOARD MEETING DATE:
09/09/2019

School Site Plan Reference Page

DATE: August 22, 2019

FROM: Sara M. Perez, Assistant Superintendent, Business Services

SIGNATURE: *Sara M. Perez*

Asst. Supt.: Bus Svc.	<i>Sara M. Perez 8/22/19</i>
Asst. Supt.: Ed Serv.	<i>[Signature] 8/26/19</i>
Assistant Supt.: Human Resources	<i>[Signature] 8/26/19</i>
Superintendent	<i>[Signature]</i>

SUBJECT: Education Protection Account (EPA) Spending Plan Update - ACTION

ATTACHMENTS:

1. EPA 2018-19 Program by Resource Report, Expenditure by Function Detail

RECOMMENDATION: That the Board review and approve the EPA spending update.

ANALYSIS: On October 12, 2013, then State Controller John Chaing specified that LEA boards shall approve how the Prop 30 EPA funds are spent in a public hearing. LEA's must also post how these monies are spent on the LEA website. SCESD has complied with the Controller's guidance. The intent of the EPA funds approved by passage of Proposition 30 in November 2012 was to restore critical funding lost due to the recession. Our district has consistently allocated all EPA funding to teachers' salaries. No funds have been, or are now, allocated to administrative staff or to operations. Attachment 1 is the final 2018-19 EPA Spending Plan. Prop 30 funding will continue to be reduced this year until the expiration of tax collections under law. However, recently passed legislation is projected to replace this fund source.

FISCAL IMPACT: \$13,050,742 in Prop 30 funds supplemented the district budget in the General Fund

PROGRAM IMPACT: The district continues to avoid classroom teacher staff reductions and the accompanying increase in class sizes due to receipts from Prop 30 tax collections.

2018-2019
 Education Protection Account
 Program by Resource Report
 Expenditures by Function - Detail

Actual Expenditures through: June 30, 2019
For Fund 01, Resource 1400 Education Protection Account
 As of June 30, 2019

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	13,050,742.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		13,050,742.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	FUNCTION	
Instruction	1000-1999	13,050,742.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		13,050,742.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

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Account Object Summary-Balance

Balances through June					Fiscal Year 2018/19	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
Fund 01 - General Fund, Resource 1400 - EPA						
8012	EPA Entitlement	10,213,357.00	12,186,775.00	13,022,459.00	835,684.00-	
8019	LCFF State Aid—Prior Yr			28,283.00	28,283.00-	
Total for Revenue accounts and Object 8000		10,213,357.00	12,186,775.00	13,050,742.00	863,967.00-	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1110	Classroom Teachers-regular sal	7,221,129.00	8,634,307.00		9,346,816.22	712,509.22-
3101	STRS- Certificated	1,051,507.00	1,329,296.00		1,430,206.87	100,910.87-
3201	PERS - certificated	69,746.00	82,922.00		82,921.89	.11
3301	OASDI/Medicare-certificated	120,367.00	150,574.00		161,117.45	10,543.45-
3401	Health & Welfare - certificate	1,749,302.00	1,716,827.00		1,734,063.44	17,236.44-
3501	State Unemployment Insurance -	3,422.00	4,314.00		4,668.50	354.50-
3601	Workers Compensation - certifi	211,135.00	268,535.00		290,947.63	22,412.63-
Total for Object 3000		3,205,479.00	3,552,468.00	.00	3,703,925.78	151,457.78-
Total for Expense accounts		10,426,608.00	12,186,775.00	.00	13,050,742.00	863,967.00-
Total for Org 058, Fund 01 and Resource 1400						
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>	
Budgeted		12,186,775.00		12,186,775.00	0.00	
Actual		13,050,742.00	0.00	13,050,742.00	0.00	