

Salinas City Elementary School District

Board Approved 9/17/18

REPORT TO BOARD OF TRUSTEES	BOARD MEETING DATE: 09/17/2018	School Site Plan Reference Page
	DATE: September 6, 2018	Asst. Supt.: Bus Svc. <i>Sara M. Perez</i>
	FROM: Sara M. Perez, Assistant Superintendent, Business Services	Asst. Supt.: Ed Serv. <i>Ganders 9/17/18</i>
	SIGNATURE: <i>Sara M. Perez</i>	Assistant Supt.: Human Resources <i>[Signature]</i>
		Superintendent: <i>M J [Signature]</i>

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

ATTACHMENTS:

1. EPA 2017-18 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 2017-18 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: \$11,345,475 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.

2017-2018
 Education Protection Account
 Program by Resource Report
 Expenditures by Function - Detail

Estimated Expenditures through: June 30, 2018
For Fund 01, Resource 1400 Education Protection Account
 As of June 30, 2018

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	11,345,475.00
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		11,345,475.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	FUNCTION	
Instruction	1000-1999	11,345,475.00
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		11,345,475.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Fiscal02a

Account Summary by Object-Balance

Fiscal Year 2017/18

Balances through June (12)

Fund- Resc- Y- Goal - Func- Obj t - SO- Loc - 1111 - Mgmt	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 01 - General Fund						
01 - 1400 - 0 - - 9791 - - -	Beginning Balan	175,887.00				
	Total for Starting Balance Accounts and Object 9791	175,887.00	.00	.00	.00	.00
Fund- Resc- Y- Goal - Func- Obj t - SO- Loc - 1111 - Mgmt	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
01 - 1400 - 0 - - 8012 - - -	NEEDS DESCR				11,284,860.00	11,284,860.00-
01 - 1400 - 0 - 0000 - 0000 - 8012 - 00 - 000 - 0000 - 0000	NEEDS DESCR	10,325,353.00	10,243,964.00			10,243,964.00
	Total for Object 8012	10,325,353.00	10,243,964.00		11,284,860.00	1,040,896.00-
01 - 1400 - 0 - - 8019 - - -	NEEDS DESCR				60,615.00	60,615.00-
	Total for Object 8019	.00	.00		60,615.00	60,615.00-
	Total for Revenue Accounts	10,325,353.00	10,243,964.00		11,345,475.00	1,101,511.00-
Fund- Resc- Y- Goal - Func- Obj t - SO- Loc - 1111 - Mgmt	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
01 - 1400 - 0 - 1110 - 1000 - 1110 - 00 - 000 - 1000 - 1110	EPA, Classroom Teach	8,731,878.00	8,587,184.00		9,513,266.32	926,082.32-
	Total for Object 1110	8,731,878.00	8,587,184.00	.00	9,513,266.32	926,082.32-
01 - 1400 - 0 - 1110 - 1000 - 3101 - 00 - 000 - 1000 - 1110	EPA, STRS- Certific	1,260,010.00	1,239,131.40		1,370,338.94	131,207.54-
	Total for Object 3101	1,260,010.00	1,239,131.40	.00	1,370,338.94	131,207.54-
01 - 1400 - 0 - 1110 - 1000 - 3301 - 00 - 000 - 1000 - 1110	EPA, OASDI/Medicare-	126,612.00	124,514.17		137,698.65	13,184.48-
	Total for Object 3301	126,612.00	124,514.17	.00	137,698.65	13,184.48-
01 - 1400 - 0 - 1110 - 1000 - 3501 - 00 - 000 - 1000 - 1110	EPA, State Unemployment	4,365.54	4,295.91		4,748.23	452.32-
	Total for Object 3501	4,365.54	4,295.91	.00	4,748.23	452.32-
01 - 1400 - 0 - 1110 - 1000 - 3601 - 00 - 000 - 1000 - 1110	EPA, Workers Compens	202,387.46	288,838.52		319,422.86	30,584.34-
	Total for Object 3601	202,387.46	288,838.52	.00	319,422.86	30,584.34-
	Total for Expense Accounts	10,325,253.00	10,243,964.00	.00	11,345,475.00	1,101,511.00-
Fund- Resc- Y- Goal - Func- Obj t - SO- Loc - 1111 - Mgmt	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
01 - 1400 - 0 - - 9790 - - -	Undesignated EB	175,987.00				
	Total for Ending Balance Accounts and Object 9790	175,987.00	.00	.00	.00	.00
Total for Org 058 and Fund General Fund	Starting Balance					= Calculated Ending Balance
Budgeted	+ Revenues					10,243,964.00
Actuals	- Encumbrances					11,345,475.00
						11,345,475.00