

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM** I-4

**MEETING DATE:** 9-9-2014

**SUBJECT:** 2013-14 Unaudited Actuals  
2014-15 Budget Revisions

**CHECK ONE:**  
For Discussion:   
For Action   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The Superintendent is asking the Board of Education receive the 2013-14 unaudited actuals and adopt revisions to the San Juan Unified School Districts 2014-15 Budget.

**RATIONALE/BACKGROUND:**

This document reflects the unaudited actuals for the 2013-14 fiscal year and revisions to the 2014-15 budget. Revisions to the District budget and the LCFF Supplemental budget are in alignment with the LCAP goals and actions and are necessitated by operational decisions, fluctuations in personnel costs (salary, benefits, payroll,) and changes in school site SPSA goals and expenditures.

The 2013-14 Unaudited Actuals will be sent to Sacramento County Office of Education.

**BOARD COMMITTEE ACTION/COMMENT:**

Facilities Transportation and Finance Committee –  
5-6-2014 / 6-3-2014 / 9-2-2014

**PREVIOUS STAFF/BOARD ACTION:**

12-10-2013 First Interim  
03-11-2014 Second Interim  
06-10-2014 Budget Public Hearing  
06-24-2014 Budget Adoption  
09-02-2014 Superintendent's Cabinet

**FINANCIAL DATA:** Attached

**PREPARED BY:** Kent Stephens, Chief Financial Officer *KS*

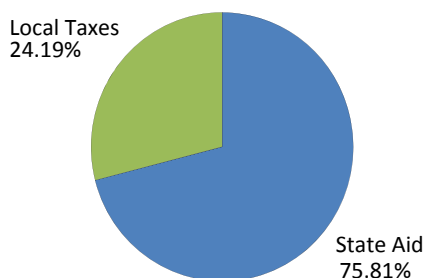
**APPROVED BY:** Kent Kern, Superintendent *KK*

## Education Protection Account (EPA)

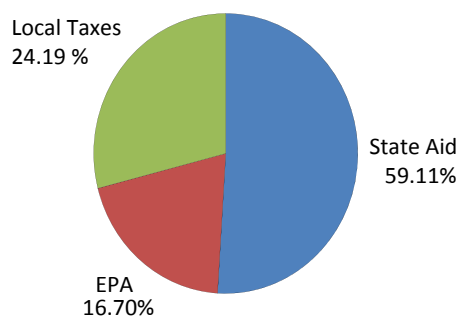
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue.

The revenues generated from Proposition 30 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2014-15, the reduction is approximately 17% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

### Funding Before Proposition 30



### Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

**Listed on the next pages is the Education Protection Account Expenditure Report for General Fund, Fund 01, showing how the funds received from the Education Protection Account were spent in 2013-14.**

Expenditures through:

Jun 30, 2014

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	42,970,797.00
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
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>42,970,797.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	32,951,071.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	10,019,726.00
Books and Supplies	4000-4999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>42,970,797.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		42,970,797.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through: Jun 30, 2014  
For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
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Federal Revenue	8100-8299	0.00
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Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>42,970,797.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
	<b>Function Codes</b>	
Instruction	1000-1999	42,970,797.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>42,970,797.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
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Expenditures through:

Jun 30, 2014

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	5,720,273.00
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
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>5,720,273.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	4,558,654.70
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,119,276.30
Books and Supplies	4000-4999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
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Communications	5900-5999	
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Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>5,677,931.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>42,342.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		5,677,931.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

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<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
	<b>Function Codes</b>	
Instruction	1000-1999	5,677,931.00
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
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Enterprise	6000-6999	0.00
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Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
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