

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

AGENDA ITEM: _____

MEETING DATE: 09/11/2018

SUBJECT: 2017-18 Unaudited Actuals and
2018-19 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 to receive the 2017-18 unaudited actuals and approve revisions to the San Juan Unified School District's 2018-19 budget.

RATIONALE/BACKGROUND:

This document reflects the unaudited actuals for the 2017-18 fiscal year and revisions to the 2018-19 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 2017-18 Unaudited Actuals will be sent to Sacramento County Office of Education.

ATTACHMENT:

A: 2017-18 Unaudited Actuals and 2018-19 Revised Budget, PowerPoint presentation

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 09/04/2018

Board of Education: 12/12/2017 First Interim, 03/13/2018 Second Interim, 06/12/2018 Budget Public Hearing, 06/26/2018 Budget Adoption

FISCAL IMPACT:

Current Budget: \$ N/A
Additional Budget: \$ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: _____ Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Kent Stephens, Deputy Superintendent *KS*

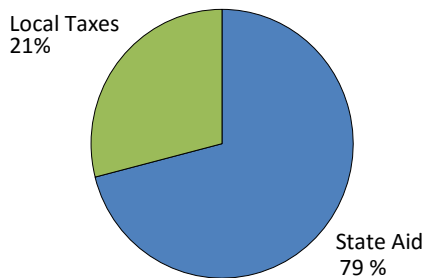
APPROVED BY: Kent Kern, Superintendent of Schools

Education Protection Account (EPA)

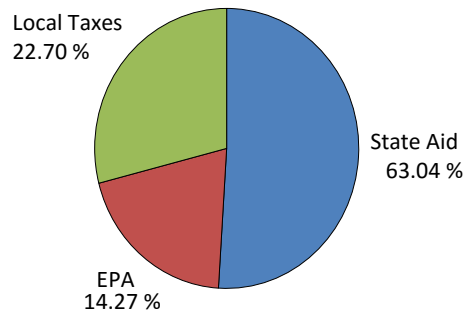
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2017-18, the reduction is approximately 14.27% 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.

Propositions 30 and 55 require 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 page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2017-18.

Education Protection Account, Fund 01, Resource 1400
Projected Expenditures through: June 30, 2018

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	47,336,869
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		47,336,869
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	47,336,869
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		47,336,869
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2018

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0
Revenue Limit Sources	8010-8099	324,010
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		324,010
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	324,010
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		324,010
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

Education Protection Account, Fund 09-Visions in Education, Resource 1400
Expenditures through; June 30, 2018

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	6,648,604
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		6,648,604
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	6,648,604
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		6,648,604
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0