

# BIGGS UNIFIED SCHOOL DISTRICT

June 17, 2020

Item Number:

Item Title: Approve Education Protection Account (EPA) expenses

Presenter: Karen Peters, Chief Business Official

Attachments: Estimated Revenue and Expenditure exhibit

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. There is also a requirement that districts must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

## **Fiscal Impact:**

The EPA revenue estimate for Biggs USD for 2020/2021 is \$862,185. These funds will be used to pay for teachers salaries.

## **Recommendation:**

The Administration recommends the board approve the EPA estimate of revenue and how the revenue will be spent.

**Model OB21-01 OR 2020/21** **Fiscal Year 2020/21**

**Fund 01 General Fund**

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	862,185	100.00%
<b>Total Revenue</b>		<b>862,185</b>	<b>100.00%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	Certificated Teachers Salaries	575,845	66.79%
<b>Total 1000</b>		<b>575,845</b>	<b>66.79%</b>

<b>3000 Benefits</b>			
3100		122,681	14.23%
3300		10,376	1.20%
3400		132,624	15.38%
3500		358	.04%
3600		20,301	2.35%
<b>Total 3000</b>		<b>286,340</b>	<b>33.21%</b>
<b>Total Expenditure</b>		<b>862,185</b>	<b>100.00%</b>

Starting Balance	0
+ Revenues	862,185
- Expenditures	862,185
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	862,185
<b>= Total Sources</b>	<b>862,185</b>

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	575,845	66.79%
2000			%
3000	Benefits	286,340	33.21%
4000			%
5000			%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>862,185</b>	<b>100.00%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>0</b>	<b>.00%</b>