

# BIGGS UNIFIED SCHOOL DISTRICT

June 14, 2023

Item Number: 13 I

Item Title: Approve Education Protection Account (EPA) Expense

Presenter: Analyn Dyer-CBO

Attachments: Adopted Budget SY2023-24 Estimated Revenue and Expenditure

Item Type:  Consent Agenda  Action  Report  Work Session  Other

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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 estimated for Biggs Unified School District for SY 2023/24 is \$1,158,525. These funds will be used to pay for teacher salaries and benefits.

## **Recommendation:**

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

**Model OB24-03 Original Budget 23-24** **Fiscal Year 2023/24**

Fund: 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	1,598,962	100.00%
<b>Total Revenue</b>		<b>1,598,962</b>	<b>100.00%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	Certificated Teachers Salaries	1,158,525	72.45%
<b>Total 1000</b>		<b>1,158,525</b>	<b>72.45%</b>

<b>3000 Benefits</b>			
3100		220,431	13.79%
3300		15,924	1.00%
3400		177,548	11.10%
3500		549	.03%
3600		25,985	1.63%
<b>Total 3000</b>		<b>440,437</b>	<b>27.55%</b>
<b>Total Expenditure</b>		<b>1,598,962</b>	<b>100.00%</b>

Starting Balance	0
+ Revenues	1,598,962
- Expenditures	1,598,962
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,598,962
<b>= Total Sources</b>	<b>1,598,962</b>

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	1,158,525	72.45%
2000			%
3000	Benefits	440,437	27.55%
4000			%
5000			%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>1,598,962</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>