

# BIGGS UNIFIED SCHOOL DISTRICT

June 11, 2019

Item Number:

Item Title: Approve Education Protection Account (EPA) expenses

Presenter: Pam Ragan, Financial Officer

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 2019/2020 is \$1,028,825. 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 OB20-02 2019/20 Original Budget

Fiscal Year 2019/20

Fund 01 GeneralFund

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	1,028,825	100.00%
<b>Total Revenue</b>		<b>1,028,825</b>	<b>100.00%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	CertificatedTeachersSalaries	744,350	72.35%
<b>Total 1000</b>		<b>744,350</b>	<b>72.35%</b>

<b>3000 Benefits</b>			
3100		123,519	12.01%
3300		10,219	.99%
3400		130,053	12.64%
3500		351	.03%
3600		20,333	1.98%
<b>Total 3000</b>		<b>284,475</b>	<b>27.65%</b>
<b>Total Expenditure</b>		<b>1,028,825</b>	<b>100.00%</b>

Starting Balance	0
+ Revenues	1,028,825
- Expenditures	1,028,825
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,028,825
<b>= Total Sources</b>	<b>1,028,825</b>

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	744,350	72.35%
2000			%
3000	Benefits	284,475	27.65%
4000			%
5000			%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>1,028,825</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>