

**Bogus Elementary School District
2020-2021 Education Protection Account (EPA) Spending Plan**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of statewide revenue limit amount. A corresponding reduction is made to an LEA’s revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the governing board during a public meeting. EPA Funds cannot be used for the salaries or benefits of administrators or any other administrative cost.

Refer to the attached list of functions for which EPA funds may be used.

Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Bogus Elementary School District 2020-21 EPA entitlement **\$ 3,410.00**

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff.

2020-21 Budgeted Expenses EPA

Object		SACs Function	Amount
1100	Certificated Teacher salaries	1000	2,423.00
3101	STRS Certificated	1000	305.99
3311	Medicare – Certificated	1000	35.58
3401	Health & Welfare – Certificated	1000	679.58
3501	Unemployment – Certificated	1000	3.56
3601	Workers Comp - Certificated	1000	110.29
TOTAL EXPENSE			3558.00

LCFF Calculator Universal Assumptions				
Bogus Elementary (70193) - Budget 20-2:				5/27/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%
Base Grant	168,857	155,490	155,490	154,409
Grade Span Adjustment	-	-	(9)	(3)
Supplemental Grant	28,385	26,180	28,361	22,948
Concentration Grant	31,104	28,748	34,200	29,527
Add-ons	13,184	11,866	11,866	11,866
Total Target	241,530	222,284	229,908	218,747
Transition Components:				
Target	\$ 241,530	\$ 222,284	\$ 229,908	\$ 218,747
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	227,238	227,238	227,238	207,241
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 241,530	\$ 222,284	\$ 229,908	\$ 218,747
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 94,930	\$ 70,684	\$ 83,308	\$ 72,989
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	3,558	3,558	3,558	2,716
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	143,042	148,042	143,042	143,042
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>143,042</i>	<i>148,042</i>	<i>143,042</i>	<i>143,042</i>
TOTAL FUNDING	\$ 241,530	\$ 222,284	\$ 229,908	\$ 218,747
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 241,530	\$ 222,284	\$ 229,908	\$ 218,747
EPA Details				
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 3,558	\$ 3,558	\$ 3,558	\$ 2,716
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	3,558	3,558	3,558	2,716
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-

**Bogus Elementary School District
13735 Ager Beswick Road
Montague, CA 96064**

EDUCATION PROTECTION ACCOUNT

RESOLUTION NO. 06092020

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

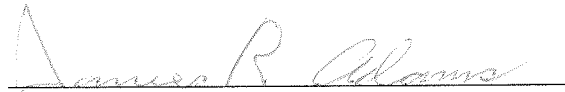
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

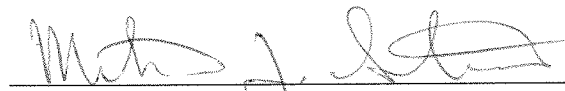
NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of **Bogus Elementary School District**.

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the **Bogus Elementary School District** has determined to spend the monies received from the Education Protection Act as attached.

Dated: June 9, 2020


Board Member


Board Member

Board Member