

**Bogus Elementary School District  
2021-2022 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 ccst.

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 2021-22 EPA entitlement \$ **3,218.00**

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

**2021-22 Budgeted Expenses EPA**

<b>Object</b>		<b>SACs Function</b>	<b>Amount</b>
1100	Certificated Teacher salaries	1000	2,191.45
3101	STRS Certificated	1000	276.75
3311	Medicare – Certificated	1000	32.18
3401	Health & Welfare – Certificated	1000	614.64
3501	Unemployment – Certificated	1000	3.22
3601	Workers Comp - Certificated	1000	99.76
<b>TOTAL EXPENSE</b>			<b>3218.00</b>

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

**EDUCATION PROTECTION ACCOUNT**

**RESOLUTION NO. 06242021**

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 30<sup>th</sup> 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 24, 2021   
Board Member

  
Board Member

  
Board Member

**Bogus Elementary**

Revenue Projections

Fiscal Years

Source	Resource As Defined by SBX3.4	Object	2020/21 Prior Year	2021/22 Budget Year	2022/23 Projection	2023/24 Projection
LCFF - State Aid	0000	8011	80,772	80,772	104,828	116,028
LCFF - State Aid - EPA	1400	8012	3,218	3,218	3,550	3,550
LCFF - State Aid - Prior Year	0000	8019				
Property Taxes	0000	8041-5	144,909	144,909	144,909	144,909
<b>Total LCFF Sources</b>			<b>228,899</b>	<b>238,438</b>	<b>253,287</b>	<b>264,487</b>
<b>Federal Revenues</b>						
Forest Reserve	0000	8260	10,000	10,000	1,500	1,500
NCLB: Title I, Part A, Basic Grants Low-Income	3010	8290				
Deferred						
NCLB: Title I, ARRA	3011	8290				
GEER Fund	3215	8290	620			
CR Fund	3220	8290	19,995			
NCLB: Title IV, Part A, Drug-Free Schools	3710	8290				
NCLB: Title II, Part A, Teacher Quality	4035	8290	976	976	976	967
Deferred						
Principal Training - Deferred	4036	8290				
NCLB: Title II Technology	4045	8290				
Title VII Indian Education	4510	8290	4,000	4,000	4,000	4,000
Deferred						
NCLB: Title VI, Part B Small Rural Grant -SRSA	5850	8290	18,107	19,042	19,042	19,042
Deferred			1,337	0	0	0
MediCal Administrative Activities (MAA)	0000	8290			0	0
Other Federal	0000	8290				
<b>Total Federal Revenues:</b>			<b>55,355</b>	<b>34,018</b>	<b>25,518</b>	<b>25,509</b>
<b>Other State Revenues</b>						
K-3 Class Size Reduction (Deferred)	0000	8434	0	0		
State Lottery prior year adjustment	1100	8560	0	0	0	0
State Lottery	1100	8560	2,513	3,254	2,663	2,367
State Lottery: Instructional Materials	6300	8560	821	1,063	870	773
State Lottery prior year adjustment	6300	8560			0	0
Classified EE Professional Development	7311	8590				
GF Fund	7420	8590	1,998	0		
In Person Instruction (IPI)	7422	8590		7,531		
Expanded Learning Opp. (ELO)	7423	8590		15,863		
Low-Performing Students Block Grant	7510	8590				
On Behalf of STRS	7690	8590	4,053	5,707	5,707	5,707
One Time Funds Outstanding Mandated Claims	0000	8550	698	0	0	0
Covid	0000	7388				
Educator Effectiveness	6264	8590				
<b>Total State Revenues:</b>			<b>10,082</b>	<b>33,417</b>	<b>9,339</b>	<b>8,847</b>
<b>Other Local Revenues</b>						
Interest	0000	8660	4,500	4,500	4,500	4,500
SAFE After School Program	6010	8677	26,495	25,806	25,806	25,806
Special Education RSP Aide	9117	8677	2,506	2,506	2,506	2,506
Associated Student Body	9700	8699	700	700	700	700
Other Local Rate	0000	8699	6,400	6,400	6,400	6,400
Morgan Foundation	9050	8699			0	0
LCFF Revenue Sharing Support	0000	8782				
Other Local Revenues	0000	8699	0	0		
<b>Total Local Revenues</b>			<b>40,601</b>	<b>39,912</b>	<b>39,912</b>	<b>39,912</b>
Add Back Deferred Revenue						
Transfers	0	8919				
<b>Total General Fund Revenues</b>			<b>334,937</b>	<b>345,785</b>	<b>327,956</b>	<b>338,755</b>

**STATISTICAL INFORMATION:**

**Enrollment and Attendance**

ADA and ADA Estimates	16.75	16.75	21.69	17.75	15.78
CBEDS	16.00	21.00	22.00	18.00	16.00

**COLAs and Deficit Percentages**

LCFF Cola		0.00%	5.07%	2.48%	3.11%
<b>Year Over Year Rates and Changes</b>					
Lottery	8560	\$150.00	\$150.00	\$150.00	\$150.00
Lottery-Instructional Materials	8560	\$49.00	\$49.00	\$49.00	\$49.00
Interest Rates:		0.50%	0.50%	0.50%	0.50%