

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

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%
Total Revenue		1,028,825	100.00%

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

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

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
= Total Sources	1,028,825

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	744,350	72.35%
2000			%
3000	Benefits	284,475	27.65%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		1,028,825	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Balances through June

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 01 - GeneralFund						
9791	BeginningFundBalance			180,599.80	180,599.80	.00
Total for Starting Balance accounts		.00	.00	180,599.80	180,599.80	.00
Object						
8012	EduProtectionAccountStAidCurYr	1,028,825.00	1,099,174.00		581,791.00	517,383.00
8019	LCFFRevenueLimitStateAidPriYrs				8,106.00	8,106.00-
Total for Revenue accounts		1,028,825.00	1,099,174.00		589,897.00	509,277.00
Object						
1100	CertificatedTeachersSalaries	722,100.00	725,623.00		328,156.84	397,466.16
1101	TeacherSubsPay	20,800.00	44,836.00		58,739.06	13,903.06-
1103	ExtraDuty	1,450.00	32,431.00		2,595.37	29,835.63
3101	STRSCertificatedPositions	123,519.00	127,156.00		64,251.94	62,904.06
3201	PERSCertificatedPositions		209.00			209.00
3301	OASDIMedcrAltrmtyCertfcPositns	37.00	1,213.00		3,557.77-	4,770.77
3311	MedicareCertificated	10,182.00	10,486.00		10,722.49	236.49-
3401	HlthWlfrBenefitsCertificPositn	130,053.00	129,485.00		118,355.11	11,129.89
3501	StUnemplymntInsurncCertPositns	351.00	362.00		174.53	187.47
3601	WCInsuranceCertificatdPositns	20,333.00	20,449.00		10,459.43	9,989.57
Total for Expense accounts		1,028,825.00	1,092,250.00	.00	589,897.00	502,353.00
Object						
9790	EndingFundBalance		6,924.00			.00
Total for Ending Balance accounts		.00	6,924.00	.00	.00	.00
Total for Org 006 and Fund 01						
Starting Balance						= Calculated Ending Balance
Budgeted	0.00	+ Revenues	1,099,174.00	- Encumbrances	1,092,250.00	6,924.00
Actual	0.00	589,897.00	0.00	589,897.00		0.00