

**Little Shasta 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 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.

Little Shasta Elementary School District 2021-22 EPA entitlement was **\$ 54,562.00**

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

2021-22 Budgeted Expenses EPA

Object		SACs Function	Amount
1100	Certificated Teacher salaries	1000	45,177.34
3101	STRS Certificated	1000	6,492.88
3311	Medicare – Certificated	1000	654.74
3401	Health & Welfare – Certificated	1000	600.18
3501	Unemployment – Certificated	1000	54.56
3601	Workers Comp - Certificated	1000	1,582.30
TOTAL EXPENSE			54,562.00

Little Shasta Elementary

Revenue Projection						
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	132,625	130,862	130,862	129,188
LCFF - State Aid - EPA	1400	8012	52,799	54,562	54,562	56,281
LCFF - State Aid - EPA - Prior Yr	1400	8019				
Property Taxes	0000	8041-5	80,937	80,937	80,937	80,937
Total LCFF Sources			266,361	266,361	266,361	266,406
Federal Revenues						
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				
Deferred						
GEER Fund	3215	8290	920			
CR Fund	3220	8290	15,027			
NCLB: Title IV, Part A, Drug-Free Schools	3710	8290				
Deferred						
NCLB: Title II, Part A, Teacher Quality	4035	8290	757	757	757	757
Deferred						
Principal Training - Deferred	4036	8290				
NCLB: Title II Technology	4045	8290				
Deferred						
Title VII Indian Education	4510	8290				
Deferred						
NCLB: Title VI, Part B Small Rural Grant - SRS	5850	8290	17,930	18,969	17,930	17,930
Deferred						
MediCal Administrative Activities (MAA)	0000	8290				
Other Federal	0000	8290				
Total Federal Revenues:			44,634	29,726	20,187	20,187
Other State Revenues						
K-3 Class Size Reduction (Deferred)	0000	8434				
Mandated Cost Reimbursement	0000	8550				
State Lottery	1100	8560	3,713	3,060	3,389	3,830
State Lottery: Instructional Materials	6300	8560	1,213	1,000	1,107	1,251
Special Ed Mandate Settlement	0000	8590				
Covid	7388	8590				
GF Fund	7420	8590	2,068			
In Person Instruction (IPI)	7422	8590		7,984		
Expanded Learning Opp (ELO)	7425	8590		16,817		
School Safety & Violence Prevention (Deferred)	0000	8590				
On Behalf of STRS	7690	8590		10,866	10,866	10,866
Classified School Employee Prof Dev. BG	7311	8590				
Low Performing Student BG	7510	8590				
One Time Funds Outstanding Mand Claims	0000	8550				
Educator Effectiveness	6264	8590				
Total State Revenues:			6,993	39,727	15,361	15,946
Other Local Revenues						
Interest	0000	8660	10,000	10,000	10,000	10,000
SAFE After School Program	6010	8677			0	0
Special Education RSP Aide	9117	8677			0	0
Associated Student Body	9700	8699			0	0
Special Education State Aid (AB 602) (Goal)	6500	8792			0	0
Special Ed Extraordinary Cost Pool	6500	8792			0	0
Special Education State Aid - Carryover	6500	8792			0	0
Other Local	0000	8699			0	0
E Rate Credits	0000	8699	8,000	8,000	8,000	8,000
Pre-School Parent Fees	9126	8699			0	0
Other Local (Pre-School)	9320	8690				
Donation	0000	8699				
LCFF Revenue Sharing Support	0000	8782				
Transfer	0000	8919				
Total Local Revenues			18,000	18,000	18,000	18,000
Total General Fund Revenues			335,988	353,814	319,909	320,539

STATISTICAL INFORMATION:

Enrollment and Attendance

	2020/21	2021/22	2022/23	2023/24
ADA and ADA Estimates	24.75	20.40	22.59	25.53
CBEDS	16.00	21.00	23.00	26.00

COLAs and Deficit Percentages

	2020/21	2021/22	2022/23	2023/24
LCFF Cola	0.00%	5.07%	2.48%	3.11%
Year Over Year Rates and Changes				
Lottery	8560	\$150.00	\$150.00	\$150.00
Lottery-Instructional Materials	8560	\$49.00	\$49.00	\$49.00
Interest Rates:	0.50%	0.50%	0.50%	0.50%

**Little Shasta Elementary School District
8409 Lower Little Shasta Road
Montague, CA 96064**

EDUCATION PROTECTION ACCOUNT

RESOLUTION NO. 06162021

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 **Little Shasta Elementary School District**;

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

Dated: June 16, 2021



Board Member



Board Member

Board Member