

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

EDUCATION PROTECTION ACCOUNT

RESOLUTION NO. 061423

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;

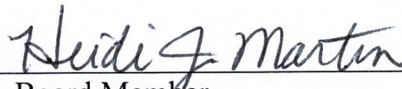
WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

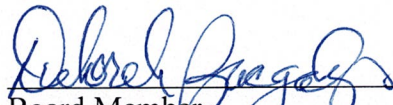
1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of **Little Shasta Elementary School District;**

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: 0-14, 2023


Board Member


Board Member


Board Member

**Little Shasta Elementary School District
2022-2023 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 2022-23 EPA entitlement was \$ **44996.00**

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

2022-23 Budgeted Expenses EPA

Object		SACs Function	Amount
1100	Certificated Teacher salaries	1000	37256.69
3101	STRS Certificated	1000	5354.52
3311	Medicare - Certificated	1000	539.95
3401	Health & Welfare - Certificated	1000	494.96
3501	Unemployment - Certificated	1000	45.00
3601	Workers Comp - Certificated	1000	1304.88
TOTAL EXPENSE			44996.00

Little Shasta Elementary

Revenue Projections

Source	Resource <small>As Defined by SBAS 4</small>	Object	Fiscal Years			
			2021/22	2022/23	2023/24	2024/25
			Prior Year	Budget Year	Projection	Projection
LCFF - State Aid	0000	8011	121,596	135,611	135,611	135,611
LCFF - State Aid - EPA	1400	8012	54,473	44,996	44,996	44,996
LCFF - State Aid - EPA - Prior Yr	1400	8019				
Property Taxes	0000	8041-5	85,615	85,615	85,615	85,615
Total LCFF Sources			261,684	266,222	266,222	266,222
Federal Revenues						
Forest Reserve	0000	8260	10,000	10,000	10,000	10,000
NCLB: Title I, Part A, Basic Grants Low-Income	3010	8290				
Deferred						
NCLB: Title I, ARRA	3011	8290				
Deferred						
GEER Fund	3215	8290	920	694		
ELO Grant: ESSER II State Reserve	3216	8290	2,529	2,529		
ELO Grant: GEER II	3217	8290	580	580		
ELO Grant: ESSER III State Reserve	3218	8290	1,647	1,647		
ELO Grant: ESSER III State Reserve Learning L4	3219	8290	2,840	2,840		
CR Fund	3220	8290				
NCLB: Title IV, Part A, Drug-Free Schools	3710	8290				
Deferred						
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,334	1,334	1,334	1,334
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	20,495	20,495	20,495	20,495
Deferred						
Medical Administrative Activities (MAA)	0000	8290				
Other Federal	0000	8290				
Total Federal Revenues:			40,345	40,119	31,829	31,829
Other State Revenues						
K-3 Class Size Reduction (Deferred)	0000	8434				
Mandated Cost Reimbursement	0000	8550				
Expanded Learning Opportunities Program	2600	8590	50,000	50,000	50,000	50,000
State Lottery	1100	8560	4,034	3,640	3,640	3,640
State Lottery: Instructional Materials	6300	8560	1,609	1,451	1,451	1,451
Special Ed Mandate Settlement	0000	8590				
Covid	7388	8590				
GF Fund	7420	8590				
In Person Instruction (IPI)	7422	8590	9,495	2,186		
Expanded Learning Opp (ELO)	7425	8590	7,858	654		
Expanded Learning Opp (ELO)	7426	8590	1,718	185		
School Safety & Violence Prevention (Deferred)	0000	8590				
On Behalf of STRS	7690	8590	10,866	10,371	10,371	10,371
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				
Child Dev CA Pre K Plan Grant	6053	8590	26,011	26,011		
Educator Effectiveness	6266	8590	11,233	11,233		
Total State Revenues:			122,824	105,732	65,462	65,462
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	8699				
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			442,853	430,072	381,513	381,513

STATISTICAL INFORMATION:

Enrollment and Attendance

ADA and ADA Estimates		21.02	21.02	22.33	22.33
CBEDS		16.00	16.00	17.00	17.00

COLAs and Deficit Percentages

LCFF Cola		5.07%	5.33%	3.61%	3.64%
Year Over Year Rates and Changes					
Lottery	8560	\$150.00	\$163.00	\$163.00	\$163.00
Lottery-Instructional Materials	8560	\$49.00	\$65.00	\$65.00	\$65.00
Interest Rates:		0.50%	0.50%	0.50%	0.50%

Car 200

1400

20/23
1500

OBJECT

Current year revenue
8012 EPA REVENUE
8019 STATE AID - PRIOR YEAR
TOTAL Current year revenue

Beg. Balance/
Budget for Year: 23

Actuals for: 23

Current
Actuals for: 22

Year to date
Actuals for: 21

54,473.00	0.00	0.00	0.00	0.00
4,677.46	0.00	0.00	0.00	0.00
49,795.54	0.00	0.00	0.00	0.00
49,795.54	0.00	0.00	0.00	0.00

*

*TOTAL Beginning balance + Revenue

Expense

1100 CERTIFICATED TEACHERS SALARIES 72,941.04 0.00 0.00 0.00

3101 STRS CERTIFICATED 13,931.74 0.00 0.00 0.00

3311 MEDICARE - CERTIFICATED 1,057.65 0.00 0.00 0.00

3401 HEALTH & WELFARE CERTIFICATED 1,302.00 0.00 0.00 0.00

3501 UNEMPLOYMENT - CERTIFICATED 364.71 0.00 0.00 0.00

3601 WORKERS COMP - CERTIFICATED 2,513.19 0.00 0.00 0.00

5710 TRANSFERS OF DIRECT COSTS 53,464.03 0.00 0.00 0.00

TOTAL Expense 38,646.30 0.00 0.00 0.00

*TOTAL Expense + Ending balance

**Remaining balance

38,646.30

11,149.24

0.00

0.00

0.00

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~~01-1400-05899-1150-1000~~ \$11,149.24 ✓