

Hart-Ransom Union School District
2018-2019 Education Protection Account (EPA) Spending Plan
Actual Expenses

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states 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 the 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 costs.

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 are expended.

Hart-Ransom Union School District Fiscal Year 2018-2019 EPA Entitlement for both the Elementary and Academic Charter School per CDE:

\$1,833,409.00

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of costs to the general fund.

FUND :01 GENERAL FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used

Beginning balance						
9110 CASH IN COUNTY TREASURY	58,986.00	7,000.48	7,000.48	0.00	65,986.48	
9204 ACCTS REC VBL EVEN YEAR (MANUAL	344.00	344.00-	344.00-	0.00	0.00	
9503 CURRENT LIAB-PAYROLL CURR YEAR	59,330.00-	59,330.00	59,330.00	0.00	0.00	
9505 CURRENT LIABILITIES ODD YEARS	0.00	250.00-	250.00-	0.00	250.00-	
9512 PAYROLL CLEARING	0.00	65,736.48-	65,736.48-	0.00	65,736.48-	
9513 FRINGE CLEARING	0.00	0.00	0.00	0.00	0.00	
9599 CUR LIAB (125 PAYROLL HOLDING)	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
Current year revenue						
8012 EDUCATION PROTECTION ACT	1,062,687.00	1,252,929.00	1,252,929.00	0.00	190,242.00-	117.9
8019 LCFF/RL STATE AID-PRIOR YR	344.00	2,311.00	2,311.00	0.00	1,967.00-	671.8
TOTAL Current year revenue	1,063,031.00	1,255,240.00	1,255,240.00	0.00	192,209.00-	
*TOTAL Beginning balance + Revenue	1,063,031.00	1,255,240.00	1,255,240.00			*
Expense						
1101 REGULAR TEACHERS	793,402.00	969,956.74	969,956.74	0.00	176,554.74-	122.3
3101 STRS-CERTIFICATED	128,423.00	157,041.82	157,041.82	0.00	28,618.82-	122.3
3311 MEDICARE-CERTIFICATED	12,045.00	13,635.74	13,635.74	0.00	1,590.74-	113.2
3401 HEALTH & WELFARE-CERTIFICATED	103,764.00	90,736.64	90,736.64	0.00	13,027.36	87.4
3501 S.U.I.-CERTIFICATED	1,309.00	470.38	470.38	0.00	838.62	35.9
3601 WORKERS' COMP-CERTIFICATED	15,088.00	16,927.08	16,927.08	0.00	1,839.08-	112.2
3901 OTHER BENEFITS-CERTIFICATED	9,000.00	6,471.60	6,471.60	0.00	2,528.40	71.9
TOTAL Expense	1,063,031.00	1,255,240.00	1,255,240.00	0.00	192,209.00-	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	1.00	0.00	0.00	0.00	1.00	
TOTAL Ending balance	1.00	0.00	0.00	0.00	1.00	
**Fund balance	0.00	0.00	0.00			**

FUND :09 CHARTER SCHOOL FUND #1

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used

Beginning balance						
9110 CASH IN COUNTY TREASURY	29,767.07	2,313.28	2,313.28	0.00	32,080.35	
9503 CURRENT LIAB-PAYROLL CURR YEAR	29,767.07-	29,767.07	29,767.07	0.00	0.00	
9512 PAYROLL CLEARING	0.00	32,080.35-	32,080.35-	0.00	32,080.35-	
9513 FRINGE CLEARING	0.00	0.00	0.00	0.00	0.00	
9599 CUR LIAB (125 PAYROLL HOLDING)	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	0.00	0.00	0.00	0.00	0.00	
Current year revenue						
8012 EDUCATION PROTECTION ACT	489,099.00	577,042.00	577,042.00	0.00	87,943.00-	118.0
8019 LCFF/RL STATE AID-PRIOR YR	0.00	1,127.00	1,127.00	0.00	1,127.00-	N/A
TOTAL Current year revenue	489,099.00	578,169.00	578,169.00	0.00	89,070.00-	
*TOTAL Beginning balance + Revenue	489,099.00	578,169.00	578,169.00			*
Expense						
1101 REGULAR TEACHERS	383,763.96	457,930.62	457,930.62	0.00	74,166.66-	119.3
3101 STRS-CERTIFICATED	63,569.89	72,381.14	72,381.14	0.00	8,811.25-	113.9
3311 MEDICARE-CERTIFICATED	6,042.29	6,556.72	6,556.72	0.00	514.43-	108.5
3401 HEALTH & WELFARE-CERTIFICATED	13,041.03	20,310.36	20,310.36	0.00	7,269.33-	155.7
3501 S.U.I.-CERTIFICATED	210.10	226.15	226.15	0.00	16.05-	107.6
3601 WORKERS' COMP-CERTIFICATED	7,562.14	8,139.30	8,139.30	0.00	577.16-	107.6
3901 OTHER BENEFITS-CERTIFICATED	14,909.59	12,624.71	12,624.71	0.00	2,284.88	84.7
TOTAL Expense	489,099.00	578,169.00	578,169.00	0.00	89,070.00-	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	0.00	0.00	0.00	0.00	0.00	
TOTAL Ending balance	0.00	0.00	0.00	0.00	0.00	
**Fund balance	0.00	0.00	0.00			**