

Hart-Ransom Union School District
2021-2022 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 2020-2021 ACTUAL EXPENSES of the EPA Entitlement for both the Elementary and Academic Charter School per CDE:

\$5,879,008.69

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	69,228.56	3,765.88	3,765.88	0.00	72,994.44	
9204 ACCTS REC'BL EVEN YEAR (MANUAL	0.00	848.00	848.00	0.00	848.00	
9503 CURRENT LIAB-PAYROLL CURR YEAR	69,228.56-	69,228.56	69,228.56	0.00	0.00	
9512 PAYROLL CLEARING	0.00	72,994.44-	72,994.44-	0.00	72,994.44-	
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	848.00	848.00	0.00	848.00	
Current year revenue						
8012 EDUCATION PROTECTION ACT	2,816,862.00	3,417,988.00	3,417,988.00	0.00	601,126.00-	121.3
8019 LCFF/RL STATE AID-PRIOR YR	0.00	408,082.00	408,082.00	0.00	408,082.00-	N/A
TOTAL Current year revenue	2,816,862.00	3,826,070.00	3,826,070.00	0.00	1,009,208.00-	
*TOTAL Beginning balance + Revenue	2,816,862.00	3,826,070.00	3,826,070.00			*
Expense						
1101 REGULAR TEACHERS	1,166,556.00	2,796,252.95	2,796,252.95	0.00	1,629,696.95-	239.7
1204 COUNSELORS	0.00	102,701.13	102,701.13	0.00	102,701.13-	N/A
2441 DISTRICT OFFICE ASSISTANT	0.00	62,657.04	62,657.04	0.00	62,657.04-	N/A
3101 STRS-CERTIFICATED	197,381.00	487,415.58	487,415.58	0.00	290,034.58-	246.9
3202 PERS-CLASSIFIED	0.00	14,354.76	14,354.76	0.00	14,354.76-	N/A
3302 OASDI/MEDI/ALT-CLASSIFIED	0.00	3,843.16	3,843.16	0.00	3,843.16-	N/A
3311 MEDICARE-CERTIFICATED	16,915.00	40,258.18	40,258.18	0.00	23,343.18-	238.0
3312 MEDICARE-CLASSIFIED	0.00	898.79	898.79	0.00	898.79-	N/A
3401 HEALTH & WELFARE-CERTIFICATED	109,007.00	251,400.59	251,400.59	0.00	142,393.59-	230.6
3402 HEALTH & WELFARE-CLASSIFIED	0.00	6,560.47	6,560.47	0.00	6,560.47-	N/A
3501 S.U.I.-CERTIFICATED	583.00	13,893.31	13,893.31	0.00	13,310.31-	2383.1
3502 S.U.I.-CLASSIFIED	0.00	309.90	309.90	0.00	309.90-	N/A
3601 WORKERS' COMP-CERTIFICATED	21,348.00	38,674.26	38,674.26	0.00	17,326.26-	181.2
3602 WORKERS' COMP-CLASSIFIED	0.00	861.64	861.64	0.00	861.64-	N/A
3901 OTHER BENEFITS-CERTIFICATED	5,813.00	5,140.24	5,140.24	0.00	672.76	88.4
TOTAL Expense	1,517,603.00	3,825,222.00	3,825,222.00	0.00	2,307,619.00-	
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	1,299,259.00	848.00	848.00			**

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	543,620.09	177,647.14	177,647.14	0.00	721,267.23	
9503 CURRENT LIAB-PAYROLL CURR YEAR	34,542.09-	34,542.09	34,542.09	0.00	0.00	
9512 PAYROLL CLEARING	0.00	35,730.92-	35,730.92-	0.00	35,730.92-	
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	509,078.00	176,458.31	176,458.31	0.00	685,536.31	
Current year revenue						
8012 EDUCATION PROTECTION ACT	1,634,838.00	2,004,035.00	2,004,035.00	0.00	369,197.00-	122.6
8019 LCFF/RL STATE AID-PRIOR YR	0.00	226,210.00	226,210.00	0.00	226,210.00-	N/A
TOTAL Current year revenue	1,634,838.00	2,230,245.00	2,230,245.00	0.00	595,407.00-	
*TOTAL Beginning balance + Revenue	2,143,916.00	2,739,323.00	2,739,323.00			*
Expense						
1101 REGULAR TEACHERS	712,565.00	1,455,137.84	1,455,137.84	0.00	742,572.84-	204.2
1108 RESOURCE SPECIALIST	0.00	44,107.29	44,107.29	0.00	44,107.29-	N/A
1113 STIPENDS (CLASSROOM INSTRCTN)	0.00	24.00	24.00	0.00	24.00-	N/A
2403 SCHOOL SECRETARY	0.00	32,957.65	32,957.65	0.00	32,957.65-	N/A
2408 RECEPTIONIST	0.00	31,780.65	31,780.65	0.00	31,780.65-	N/A
2427 PAYROLL TECHNICIAN	0.00	7,657.32	7,657.32	0.00	7,657.32-	N/A
2441 DISTRICT OFFICE ASSISTANT	0.00	11,628.36	11,628.36	0.00	11,628.36-	N/A
3101 STRS-CERTIFICATED	120,566.00	255,063.36	255,063.36	0.00	134,497.36-	211.6
3202 PERS-CLASSIFIED	0.00	20,598.24	20,598.24	0.00	20,598.24-	N/A
3302 OASDI/MEDI/ALT-CLASSIFIED	0.00	5,017.23	5,017.23	0.00	5,017.23-	N/A
3311 MEDICARE-CERTIFICATED	10,332.00	20,682.28	20,682.28	0.00	10,350.28-	200.2
3312 MEDICARE-CLASSIFIED	0.00	1,173.42	1,173.42	0.00	1,173.42-	N/A
3401 HEALTH & WELFARE-CERTIFICATED	68,978.00	107,683.18	107,683.18	0.00	38,705.18-	156.1
3402 HEALTH & WELFARE-CLASSIFIED	0.00	20,005.29	20,005.29	0.00	20,005.29-	N/A
3501 S.U.I.-CERTIFICATED	356.00	7,132.40	7,132.40	0.00	6,776.40-	2003.5
3502 S.U.I.-CLASSIFIED	0.00	404.65	404.65	0.00	404.65-	N/A
3601 WORKERS' COMP-CERTIFICATED	13,040.00	19,826.45	19,826.45	0.00	6,786.45-	152.0
3602 WORKERS' COMP-CLASSIFIED	0.00	1,124.80	1,124.80	0.00	1,124.80-	N/A
3901 OTHER BENEFITS-CERTIFICATED	8,100.00	11,782.28	11,782.28	0.00	3,682.28-	145.5
TOTAL Expense	933,937.00	2,053,786.69	2,053,786.69	0.00	1,119,849.69-	
Ending balance						
9790 UNDESIGNATED/UNAPPROPRIATED	0.00	0.00	0.00	0.00	0.00	
9791 BEGINNING FUND BALANCE	509,078.00-	0.00	0.00	0.00	509,078.00-	
TOTAL Ending balance	509,078.00-	0.00	0.00	0.00	509,078.00-	
**Fund balance	1,209,979.00	685,536.31	685,536.31			**