ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
2930 Gay Avenue
San José, CA 95127

7.02

Office of Superintendent of Schools

ITEM REQUIRING ATTENTION – BOARD OF TRUSTEES

To the Superintendent of Schools: Date: June 16, 2021

Subject: **Education Protection Account (EPA) Spending Plan for 2021-2022**

Staff Analysis: 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 salaries or benefits of administrators or any other administrative costs (as determined through the account code structure); 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.

In addition, there will now be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30, and the additional costs of the audit would be an allowable expense from the EPA. If EPA funds are not expended an accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred. June 24, 2021

The District's spending plan is a follows: salary and benefit expenditures for teachers in the amount of $16,191,203 (the estimated amount of EPA funds to be received quarterly during the last ten days of September, December, March, and June for the 2021-2022 fiscal year) will be transferred from resource 0000 (unrestricted) to resource 1400 (Education Protection Act). No administrative costs will be charged to the EPA resource.

Recommendation: Staff recommends adoption of the District's proposed 2021 – 2022 Budget.

Prepared by: Kolvira Chheng Title: Assistant Superintendent Business Services

To the Board of Trustees:
Recommend Approval
7.02
Agenda Placement

Meeting: June 24, 2021
Regular Board Meeting
Hilaria Bauer - R.S
Hilaria Bauer, Ph.D., Superintendent

DISPOSITION BY BOARD OF TRUSTEES

Motion by: Minh Pham Seconded by: Ernesto Bayardo

Approved: 5 Not Approved: 0 Tabled: 0

Alum Rock Union Elementary (69369) - 2021-22 Budget Projections

5/20/21

EDUCATION PROTECTION ACCOUNT

Certification Period:	2021-22	Est. Annual 2021-22	2022-23	2023-24
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1 Total ADA for EPA Minimum	8,415.46	8,415.46	7,788.53	7,390.33
A-2 Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	$ 1,683,092	$ 1,683,092	$ 1,557,706	$ 1,478,066
EPA PROPORTIONATE SHARE CAP				
Adjusted Total Revenue Limit	*$ 42,738,166*	*$ 42,738,166*	*$ 39,554,283*	*$ 37,532,013*
Current Year Adjusted NSS Allowance	$ -	$ -	$ -	$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ 42,738,166	$ 42,738,166	$ 39,554,283	$ 37,532,013
B-13 Local Revenue/In-Lieu of Property Taxes	$ 21,592,987	$ 21,592,987	$ 21,135,786	$ 20,816,958
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	$ 21,145,179	$ 21,145,179	$ 18,418,497	$ 16,715,055
EPA PROPORTIONATE SHARE				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$42,738,166	$42,738,166	$39,554,283	$37,532,013
C-2 Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	37.69000000%	*N/A*	37.69000000%	37.69000000%
C-3 EPA Proportionate Share (C-1 * C-2)	$ 16,108,015	*$ 16,108,015*	$ 14,908,009	$ 14,145,816
EPA ENTITLEMENT				
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	$ 16,108,015	$ 16,108,015	$ 14,908,009	$ 14,145,816
D-2 Miscellaneous Adjustments**	*$ -*	*$ -*	$-	$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	16,108,015	16,108,015	14,908,009	14,145,816
D-4 Prior Year Annual Adjustment	*$ -*	*N/A*	-	-
D-5 P2 Entitlement Net of PY Adjustment	$ 16,108,015	*N/A*	14,908,009	14,145,816
D-2 Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	37.69000000%	37.69000000%	37.69000000%	37.69000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue	*$ 16,108,015*	*N/A*	*14,908,009*	*14,145,816*

Aptitud Community Academy at Goss (6046247) - 2021-22 Budget P — 5/20/21

DUCATION PROTECTION ACCOUNT

Certification Period:	2021-22	Est. Annual 2021-22	2022-23	2023-24
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1 Total ADA for EPA Minimum	415.94	415.94	411.82	408.50
A-2 Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	$ 83,188	$ 83,188	$ 82,364	$ 81,700
EPA PROPORTIONATE SHARE CAP				
Adjusted Total Revenue Limit	$ -	$ -	$ -	$ -
Current Year Adjusted NSS Allowance	$ -	$ -	$ -	$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ -	$ -	$ -	$ -
B-13 Local Revenue/In-Lieu of Property Taxes	$ 1,021,935	$ 1,021,935	$ 1,117,529	$ 1,150,715
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$-	$-	$-	$-
C-2 Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	37.69000000%	*N/A*	37.69000000%	37.69000000%
C-3 EPA Proportionate Share (C-1 * C-2)	$ -	$ -	$ -	$ -
EPA ENTITLEMENT				
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	$ 83,188	$ 83,188	$ 82,364	$ 81,700
D-2 Miscellaneous Adjustments**	*$-*	*$-*	$-	$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	83,188	83,188	82,364	81,700
D-4 Prior Year Annual Adjustment	*$-*	*N/A*	-	-
D-5 P2 Entitlement Net of PY Adjustment	$ 83,188	*N/A*	82,364	81,700
2 Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	37.69000000%	37.69000000%	37.69000000%	37.69000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue,	$ *83,188*	*N/A*	*82,364*	*81,700*