

14.11

Office of Superintendent of Schools

ITEM REQUIRING ATTENTION - BOARD OF EDUCATION

To the Board of Trustees:

Date: October 3, 2018

Subject: Approve Education Protection Account (EPA)
Spending Plan for 2018-19

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 in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

The District's spending plan is as follows: salary and benefit expenditures for teachers in the amount of \$11,366,818 (the estimated amount of EPA funds to be received quarterly during the last ten days of September, December, March, and June for the 2018-19 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.

Oct 11, 2018

Recommendation: Staff recommends that the Board of Trustees approve the Education Protection Account (EPA) Spending Plan for 2018-19.

Approved by: Kolvira Chheng Title: Director of Fiscal Services, Business Services

To the Board of Trustees: Meeting: October 11, 2018
Regular Board Meeting
Recommend Approval
14.11
Agenda Placement
Hilaria Bauer, Ph.D., Superintendent
ARUESD Board Approved 10/17/18

DISPOSITION BY BOARD OF TRUSTEES
Motion by: D. Marquez Seconded by: A. Quintero
Approved: Herrera Not Approved: Tabset Tabled: Kare Martinez
Quintero TRAN

Alum Rock Union Elementary (69369) -

EDUCATION PROTECTION ACCOUNT

	2017-18	2018-19	2019-20	2020-21
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM				
A-1 Total ADA for EPA Minimum	9,627.06	9,256.43	9,006.02	8,742.22
A-2 Minimum Funding per ADA	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	1,925,412	1,851,286	1,801,204	1,748,444
EPA PROPORTIONATE SHARE CAP				
Adjusted Total Revenue Limit	48,891,313	47,009,058	45,737,343	44,397,627
Current Year Adjusted NSS Allowance	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpos	48,891,313	47,009,058	45,737,343	44,397,627
B-2 Local Revenue/In-lieu of Property Taxes	29,413,440	31,686,866	31,460,750	31,212,303
B-3 EPA Proportionate Share Cap (B-1 - B-2; if less tha	19,477,873	15,322,192	14,276,593	13,185,324
EPA PROPORTIONATE SHARE				
C-1 Adjusted Revenue Limit/Adjusted General Purpos	48,891,313	47,009,058	45,737,343	44,397,627
C-2 Statewide EPA Proportionate Share Ratio	24.00000000%	24.00000000%	24.00000000%	24.00000000%
C-3 EPA Proportlonate Share (C-1 * C-2)	11,733,915	11,282,174	10,976,962	10,655,430
EPA ENTITLEMENT				
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greate	11,733,915	11,282,174	10,976,962	10,655,430
D-2 Miscellaneous Adjustments**	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	11,733,915	11,282,174	10,976,962	10,655,430
D-4 Prior Year Annual Adjustment	70,373	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	11,804,288	11,282,174	10,976,962	10,655,430
C-2 Statewide EPA Proportionate Share Ratio (Annual	24.00000000%			
Adjusted EPA Allocation (used to calculate LCFF Re	11,733,915	11,282,174	10,976,962	10,655,430

Aptitud Community Academy at Goss (6046247)

EDUCATION PROTECTION ACCOUNT

	2017-18	2018-19	2019-20	2020-21
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMEN				
A-1 Total ADA for EPA Minimum	426.33	423.22	423.76	423.49
A-2 Minimum Funding per ADA	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	85,266	84,644	84,752	84,698
EPA PROPORTIONATE SHARE CAP				
Adjusted Total Revenue Limit	-	-	-	-
Current Year Adjusted NSS Allowance	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for	-	-	-	-
B-2 Local Revenue/In-lieu of Property Taxes	1,292,616	1,292,616	1,292,616	1,296,616
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	-	-	-	-
EPA PROPORTIONATE SHARE				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for	-	-	-	-
C-2 Statewide EPA Proportionate Share Ratio	24.00000000%	24.00000000%	24.00000000%	24.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	-	-	-	-
EPA ENTITLEMENT				
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	85,266	84,644	84,752	84,698
D-2 Miscellaneous Adjustments**	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	85,266	84,644	84,752	84,698
D-4 Prior Year Annual Adjustment	(14)	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	85,252	84,644	84,752	84,698
C-2 Statewide EPA Proportionate Share Ratio (Annual)	24.00000000%	-	-	-
Adjusted EPA Allocation (used to calculate LCFF Revenue)	85,266	84,644	84,752	84,698