

**PIONEER UNION ELEMENTARY SCHOOL DISTRICT
RESOLUTION 061621A
THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Prop 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/2017), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

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 **Pioneer Union Elementary School District**;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the **Pioneer Union Elementary School District** has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 16, 2021.

Board Member

Board Member

Board Member

Board Member

Board Member

Pioneer Union Elementary (63990) - 21/22 Budget (May Revise)		5/19/2021			
		2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$12,079,782	\$12,691,659	\$13,006,863	\$13,411,692
Grade Span Adjustment		530,807	557,976	571,230	589,122
Supplemental Grant		1,145,798	1,207,836	1,237,779	1,246,352
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		20,318	20,318	20,318	20,318
Add-ons: Small School District Bus Replacement Program		100,750	100,750	100,750	100,750
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$13,877,455	\$14,578,539	\$14,936,940	\$15,368,234
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		13,877,455	14,578,539	14,936,940	15,368,234
LCFF Entitlement Per ADA		\$ 8,987	\$ 9,441	\$ 9,673	\$ 9,952
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	9,487,261	\$ 10,188,552	\$ 10,546,953	\$ 10,978,247
EPA (for LCFF Calculation purposes)	\$	3,021,866	\$ 3,021,659	\$ 3,021,659	\$ 3,021,659
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$	1,368,328	\$ 1,368,328	\$ 1,368,328	\$ 1,368,328
In-Lieu of Property Taxes (Object Code 8096)	\$	-	-	-	-
Property Taxes net of In-Lieu	\$	1,368,328	\$ 1,368,328	\$ 1,368,328	\$ 1,368,328
TOTAL FUNDING		13,877,455	14,578,539	14,936,940	15,368,234
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$	-	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement		13,877,455	14,578,539	14,936,940	15,368,234
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2		37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$	3,021,866	\$ 3,021,659	\$ 3,021,659	\$ 3,021,659
EPA, Current Year (Object Code 8012)	\$	3,021,866	\$ 3,021,659	\$ 3,021,659	\$ 3,021,659
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$	(36,173.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-
LCAP Percentage to Increase or Improve Services					
Base Grant	\$	12,630,907	\$ 13,269,953	\$ 13,598,411	\$ 14,021,132
Supplemental and Concentration Grant funding in the LCAP year	\$	1,145,798	\$ 1,207,836	\$ 1,237,779	\$ 1,246,352
Percentage to Increase or Improve Services		9.07%	9.10%	9.10%	8.89%

Budget Report

From 7/1/2021 thru 6/30/2022

Fund: 0100 General Fund

FD---RE----Y-GO---FN---OB-----SI--L2	Working	Current	Expended Year To Date	%	Encumbered	Unencumbered Balance	%
801200 Education Protection Account State Aid - Current Year							
0100-14000-0-0000-0000-801200-200-0000	\$2,407,008.00	\$0.00	\$0.00	0.00	\$0.00	\$2,407,008.00	100.00
0100-14000-0-0000-0000-801200-300-0000	\$614,651.00	\$0.00	\$0.00	0.00	\$0.00	\$614,651.00	100.00
Totals:	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
**** 8000 Totals	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
**** Total Income & Beginning Balance	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
110000 Teachers' Salaries							
0100-14000-0-1110-1000-110000-200-0000	\$1,745,281.00	\$0.00	\$0.00	0.00	\$0.00	\$1,745,281.00	100.00
0100-14000-0-1110-1000-110000-300-0000	\$447,144.00	\$0.00	\$0.00	0.00	\$0.00	\$447,144.00	100.00
Totals:	\$2,192,425.00	\$0.00	\$0.00	0.00	\$0.00	\$2,192,425.00	100.00
**** 1000 Totals	\$2,192,425.00	\$0.00	\$0.00	0.00	\$0.00	\$2,192,425.00	100.00
310100 State Teachers' Retirement System, certificated							
0100-14000-0-1110-1000-310100-200-0000	\$295,302.00	\$0.00	\$0.00	0.00	\$0.00	\$295,302.00	100.00
0100-14000-0-1110-1000-310100-300-0000	\$75,657.00	\$0.00	\$0.00	0.00	\$0.00	\$75,657.00	100.00
Totals:	\$370,959.00	\$0.00	\$0.00	0.00	\$0.00	\$370,959.00	100.00
330100 Social Security/Medicare/Alternative, certificated							
0100-14000-0-1110-1000-330100-200-0000	\$25,307.00	\$0.00	\$0.00	0.00	\$0.00	\$25,307.00	100.00
0100-14000-0-1110-1000-330100-300-0000	\$6,484.00	\$0.00	\$0.00	0.00	\$0.00	\$6,484.00	100.00
Totals:	\$31,791.00	\$0.00	\$0.00	0.00	\$0.00	\$31,791.00	100.00
340100 Health & Welfare Benefits, certificated							
0100-14000-0-1110-1000-340100-200-0000	\$303,071.00	\$0.00	\$0.00	0.00	\$0.00	\$303,071.00	100.00
0100-14000-0-1110-1000-340100-300-0000	\$75,618.00	\$0.00	\$0.00	0.00	\$0.00	\$75,618.00	100.00
Totals:	\$378,689.00	\$0.00	\$0.00	0.00	\$0.00	\$378,689.00	100.00
350100 State Unemployment Insurance, certificated							
0100-14000-0-1110-1000-350100-200-0000	\$21,467.00	\$0.00	\$0.00	0.00	\$0.00	\$21,467.00	100.00
0100-14000-0-1110-1000-350100-300-0000	\$5,500.00	\$0.00	\$0.00	0.00	\$0.00	\$5,500.00	100.00
Totals:	\$26,967.00	\$0.00	\$0.00	0.00	\$0.00	\$26,967.00	100.00
360100 Worker's Compensation Insurance, certificated							
0100-14000-0-1110-1000-360100-200-0000	\$16,580.00	\$0.00	\$0.00	0.00	\$0.00	\$16,580.00	100.00
0100-14000-0-1110-1000-360100-300-0000	\$4,248.00	\$0.00	\$0.00	0.00	\$0.00	\$4,248.00	100.00
Totals:	\$20,828.00	\$0.00	\$0.00	0.00	\$0.00	\$20,828.00	100.00

Budget Report

From 7/1/2021 thru 6/30/2022

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Working	Current	Expended		%	Encumbered	Unencumbered	
			Year To Date				Balance	%
**** 3000 Totals	\$829,234.00	\$0.00	\$0.00		0.00	\$0.00	\$829,234.00	100.00
**** 1000 - 3000	\$3,021,659.00	\$0.00	\$0.00		0.00	\$0.00	\$3,021,659.00	100.00

Budget Report

From 7/1/2021 thru 6/30/2022

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FUND SUMMARY

Fund: 0100 General Fund

Note this summary includes only the account lines that were included on this report

	Working	Expended Current	Year To Date	%	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
Expenditures							
Total: 1000 Certificated	\$2,192,425.00	\$0.00	\$0.00	0.00	\$0.00	\$2,192,425.00	100.00
Total: 2000 Classified	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 3000 Benefits	\$829,234.00	\$0.00	\$0.00	0.00	\$0.00	\$829,234.00	100.00
Total: 1000 - 3000	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
Total: 4000 Books & Supplies	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 5000 Services & Other	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 4000 - 5000	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 1000 - 5000	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
Total: 6000 Capital Outlay	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 7000 Other Outgo/Financing Uses	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00
Total: 1000 - 7000	\$3,021,659.00	\$0.00	\$0.00	0.00	\$0.00	\$3,021,659.00	100.00
Total: Net Increase/(Decrease) in Fund Balance	\$0.00	\$0.00	\$0.00	0.00			
Total: Beginning Balance	\$0.00	\$0.00	\$0.00	0.00			
Total: Estimated Fund Balance (9790)	\$0.00	\$0.00	\$0.00	0.00			
Components of Ending Balance							
Total: Reserves (9710 - 9719)	\$0.00	\$0.00	\$0.00	0.00			
Total: Designated (9740 - 9789)	\$0.00	\$0.00	\$0.00	0.00			
Total: Undesignated	\$0.00	\$0.00	\$0.00	0.00			

Expenditures through:

Jun 30, 2021

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	4,987,650.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		4,987,650.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	3,642,533.83
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,345,116.17
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		4,987,650.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		4,987,650.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%