

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department
September 20, 2016

**2015/16 FISCAL YEAR
EDUCATION PROTECTION ACCOUNT (EPA)
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, and charter schools will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the district's revenue limit entitlement.

Proposition 30 provides that all K-12 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 cost.
- ✓ Each year the district must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Elk Grove Charter School actual 2015-16 EPA Entitlement \$ 406,984.00

TOTAL EXPENDITURES BY FUNCTION					
CATEGORY	AMOUNT	FUNCTION CODE	PERCENTAGE PER CATEGORY	PERCENTAGE APPLIED TO EPA FUNDS	AMOUNT APPLIED TO EPA
Instruction	\$ 1,423,045.80	1000-1999	71%	28.60%	\$ 406,984.00
Instructional Supervision & Administration	32,849.86	2100-2299	2%	Not Eligible	-
Instructional Library, Media & Technology	-	2420	0%	0%	-
Parent Participation	14,836.60	2495	1%	0%	-
School Administration	336,649.97	2700	17%	Not Eligible	-
Pupil Services	79,444.82	3000-3999	4%	0%	-
General Administration	58,622.49	7200	3%	0%	-
Plant Services	72,422.66	8000-8999	4%	0%	-
Other	-	9000-9999	0%	Not Eligible	-
Total	\$ 2,017,872.20		100%		\$ 406,984.00

EPA funds were used to cover a portion of salaries and benefits of classroom teachers.

CLASSROOM POSITIONS			
POSITION	NUMBER OF EMPLOYEES	FUNCTION CODE	AMOUNT
Classroom Teachers	5	1000	\$406,984.00
TOTAL	5		\$406,984.00

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**Expenditures through: June 20, 2016
For Fund 09, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	\$ 406,984.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8299	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		\$ 406,984.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	\$ 406,984.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of Multidistrict SELPA	2200	
Instructional Library, Media and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 406,984.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$ -