

**SPRINGVILLE UNION SCHOOL DISTRICT
2015-2016 EDUCATION PROTECTION ACCOUNT (EPA) 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 State's sales tax rate 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, as Local Education Agencies (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 for the amount of EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 fiscal year.

Proposition 30 provides that all K-14 local education agencies have the sole authority to determine how the funds received from the EPA are spent, with the following 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.
- Allowable functions, as listed on the attachment, are from the EPA Frequently Asked Questions on the California Department of Education website.
- Each year the local agency must publish on its website an accounting of how much money was received from EPA and how the funds were spent.

Springville Union School District actual 2015-2016 EPA Entitlement \$374,934.00

The District governing board adopted Resolution No. 2016-04, which determined that the EPA funds were to be used to pay for classroom teachers. The actual expenses of \$374,024.42 were used to pay a portion (27.38%) of the salaries and benefits for 15 classroom teachers charged to the instruction function. The 2015-16 Unaudited Actuals, Report PGM: Program by Resource Report, Expenditures by Function-Detail for resource 1400 Education Protection Account is attached.

Springville Union School District

Actual Expenditures through: June 30, 2016
For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|--|----------------|-------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 14.06 |
| Revenue Limit Sources | 8010-8099 | 374,934.00 |
| 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 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 374,948.06 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | Function Codes | |
| Instruction | 1000-1999 | 374,024.42 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 374,024.42 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 923.64 |

EDUCATION PROTECTION ACCOUNT ALLOWABLE FUNCTIONS

1000-1999 INSTRUCTION

- 1000 Instruction
- 1110 Special Education: Separate Classes
- 1120 Special Education: Resource Specialist Instruction
- 1130 Special Education: Supplemental Aids and Services in Regular Classrooms
- 1180 Special Education: Nonpublic Agencies/Schools
- 1190 Special Education: Other Specialized Instructional Services

2000-2999 INSTRUCTION-RELATED SERVICES

- 2420 Instructional Library, Media, and Technology
- 2490 Other Instructional Resources
- 2495 Parent Participation (optional)

3000-3999 PUPIL SERVICES

- 3110 Guidance and Counseling Services
- 3120 Psychological Services
- 3130 Attendance and Social Work Services
- 3140 Health Services
- 3150 Speech Pathology and Audiology Services
- 3160 Pupil Testing Services
- 3600 Pupil Transportation
- 3700 Food Services
- 3900 Other Pupil Services

4000-4999 ANCILLARY SERVICES

- 4000 Ancillary Services
- 4100 School-Sponsored Co-curricular (optional)
- 4200 School-Sponsored Athletics (optional)
- 4900 Other Ancillary Services (optional)

5000-5999 COMMUNITY SERVICES

- 5000 Community Services
- 5100 Community Recreation (optional)
- 5400 Civic Services (optional)
- 5900 Other Community Services (optional)

8000-8999 PLANT SERVICES

- 8100 Plant Maintenance and Operations
- 8110 Maintenance (optional)
- 8200 Operations (optional)
- 8300 Security (optional)
- 8400 Other Plant Maintenance and Operations (optional)
- 8500 Facilities Acquisition and Construction
- 8700 Facilities Rents and Leases

9000-9999 OTHER OUTGO

- 9100 Debt Service
- 9200 Transfers Between Agencies