

SCHOOL OF ARTS AND ENTERPRISE

2014-2015 Education Protection Account (EPA) Spending Plan

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 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, county offices of education, and charter schools (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 EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-2014 Fiscal Year.

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 the salaries or benefits of administrators or any other administrative costs. (Refer to the attached list of functions for which EPA funds may be used.)
- 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.

The School has been allocated the following amounts in EPA funding:

\$877,299

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of costs to the general fund. Salaries below are calculated for the 2014-2015 school year. Any difference in revenue and/or expenditures will be adjusted in the tables below as necessary.

Percentage of Salaries and Benefits of Non-Administrative Certificated and Classified Staff

| Group | Percentage of GF Cost per group | Percentage applied to EPA funds | Amount (should equal total EPA funding) |
|---------------------------|---------------------------------|---------------------------------|---|
| Certificated | | 100% | \$877,299 |
| Classified | | 0% | \$0 |
| Administration/Management | | Not eligible | \$0 |
| TOTAL | 100% | 100% | \$877,299 |

Certificated Positions by School

| CERTIFICATED POSITIONS | | | |
|-------------------------------|----------------------------|----------------------|-------------------------|
| <i>Name of School</i> | | | |
| Position | Number of Employees | SACS Function | Approximate Cost |
| Classroom Teachers | 18 | 1000 | \$877,299 |

Classified Positions by School

| CLASSIFIED POSITIONS | | | |
|-----------------------------|----------------------------|----------------------|-------------------------|
| <i>Name of School</i> | | | |
| Position | Number of Employees | SACS Function | Approximate Cost |
| None | XX | XXXX | \$0 |

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2014-2015 Education Protection Account Program by Resource Report Expenditures by Function – Detail

Expenditures through June 30, 2015
For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|---|----------------|----------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 877,299 |
| 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 | | 877,299 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | Function Codes | |
| Instruction | 1000-1999 | 877,299 |
| Instruction-Related Services | | |
| <i>Instructional Supervision and Administration</i> | 2100-2150 | 0.00 |
| <i>Contribution to SELPA</i> | 2200 | 0.00 |
| <i>Instructional Library, Media and Technology</i> | 2420 | 0.00 |
| <i>Other Instructional Resources</i> | 2490-2495 | 0.00 |
| <i>School Administration</i> | 2700 | 0.00 |
| Pupil Services | | |
| <i>Guidance and Counseling Services</i> | 3110 | 0.00 |
| <i>Psychological Services</i> | 3120 | 0.00 |
| <i>Attendance and Social Work Services</i> | 3130 | 0.00 |
| <i>Health Services</i> | 3140 | 0.00 |
| <i>Speech Pathology and Audiology Services</i> | 3150 | 0.00 |
| <i>Pupil Testing Services</i> | 3160 | 0.00 |
| <i>Pupil Transportation</i> | 3600 | 0.00 |
| <i>Food Services</i> | 3700 | 0.00 |
| <i>Other Pupil Services</i> | 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 | | 877,299 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |