

PALISADES CHARTER HIGH SCHOOL
EPA Budget Recommended by Budget Finance Committee

	EPA Budget 2015-2016	Comments
ADA ESTIMATE	-	<i>Lower than budgeted ADA 14/15</i>
EPA Funding-Prop 30	4,332,193	Update to EPA Amount per CDE
LCFF Funding-Total	4,332,193	<i>Higher 15/16LCFF Funding updated 8/15</i>
Federal Revenues-Total	0	
Other State Revenues-Total	0	
Other Local Revenues-Total	0	
Total Revenue	4,332,193	
Teachers	3,156,660	EPA - Certificated Salaries - 42 FTE
Certificated Salaries	3,156,660	
Classified Salaries	0	<i>Classified Salary Review to be performed (14/15 & 15/16)</i>
Total Salaries	3,156,660	
STRS - Certificated (ER 10.73%)	338,710	EPA - Certificated STRS
OASDI Medicare - Certificated	45,772	EPA - Certificated MEDI
Health & Welfare Benefits - Certificated	526,110	
Unemployment Insurance - Certificated	158	EPA - Certificated SUI
Workers' Compensation - Certificated	27,915	Lowered for lower quote approved post Budget
Employee Benefits	938,664	
Total Salary & Benefits	4,095,324	
Books & Supplies	0	
Services, Other Operating Exp	0	
Capital Outlay/Depreciation Expense	0	
Indirect Cost (Total charter school supervisory oversight fees only)	236,869	
Total Expenses	4,332,193	
Financial Reporting Basis-Adjusted for Depreciation	0	
Net Reserve Fund Increase(Reduction)-Cash Basis	0	



TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

September 11, 2015

Dear County Superintendents of Schools:

**Notice of the First Quarterly Apportionment for the
Education Protection Account
Fiscal Year 2015 –16**

This apportionment, in the amount of \$1,827,696,333, is made from the Education Protection Account (EPA), in accordance with Proposition 30, The Schools and Local Public Safety Protection Act of 2012, as enacted by Section 36 of Article XIII, of the Constitution of the State of California. This apportionment is made for the support of county offices of education, school districts, and charter schools as directed by law.

Using a 2015–16 EPA revenue estimate of approximately \$7.3 billion, the California Department of Education (CDE) calculated estimated EPA entitlements using a factor of 25.07815510 percent based on the 2014–15 Second Principal Apportionment (P-2) statewide total of revenue limits and charter school block grant funding and 2014–15 P-2 local revenue data, adjusted to exclude one-time Redevelopment Agency Asset Liquidation funds reported as part of each county office of education's and school district's 2014–15 P-2 property taxes. With the implementation of the Local Control Funding Formula (LCFF) in fiscal year 2013–14, EPA entitlements will continue to be calculated based on adjusted revenue limits, including the allowance for necessary small schools, and charter school block grant funding, in accordance with Proposition 30. These funding amounts continue as components of the LCFF.

If a local educational agency's (LEA) 2014–15 P-2 EPA entitlement was based on the minimum funding of \$200 per unit of average daily attendance (ADA), the 2015–16 estimated EPA entitlement was not recalculated for this apportionment. Each LEA's EPA entitlement was then reduced so that funding from local property taxes and the EPA combined did not exceed the LEA's adjusted revenue limit or charter school general purpose funding, provided that each LEA received the minimum EPA funding at a rate of \$200 per ADA. Additionally, charter schools newly operational in the 2013–14 fiscal year and after received the minimum funding of \$200 per ADA. Except for LEAs fully funded through local revenue, EPA funding offsets LCFF state aid allocated through the Principal Apportionment.

The CDE will allocate EPA revenues on a quarterly basis through the 2018–19 fiscal year. This quarterly apportionment equals 25 percent of each LEA's 2015–16 estimated EPA entitlement (for new charter schools this means quarterly payments of \$50 for each unit of funded ADA). Future payments may be adjusted for ADA changes and previous over- or under- payments of EPA funds.

County treasurers will receive warrants for this apportionment on September 24, 2015, and should advise school districts and charter schools immediately of this apportionment. For standardized account code structure (SACS) coding, use Resource 1400, Education Protection Account, and Revenue Object 8012, Education Protection Account Entitlement.

LEAs should be aware that Proposition 30 requires an LEA's governing board to make spending determinations for EPA funds at an open public meeting and that LEAs report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. For additional information on EPA calculations, letters of apportionment, payment schedules, spending restrictions, frequently asked questions, SACS financial reporting and more, please refer to the CDE Web site at <http://www.cde.ca.gov/fg/aa/pa/epa.asp>.

If you have questions regarding the EPA entitlement calculation, please contact the Office of Principal Apportionment and Special Education by phone at 916-324-4541 or by e-mail at PAESE@cde.ca.gov. For questions related to SACS financial reporting, please contact the Office of Financial Accountability and Information Services by phone at 916-322-1770 or by e-mail at sacsinfo@cde.ca.gov.

Sincerely,

Caryn Moore, Associate Director
Local Control Funding Formula Section
School Fiscal Services Division

CM:th

Last Reviewed: Friday, September 11, 2015

Attachment to:

Informational Bulletin No. 4202

<http://www.cde.ca.gov/fg/aa/pa/epaltr15q1.asp?print=yes>

9/17/2015

California Department of Education
 Schedule of the First Quarterly Apportionment for the Education Protection Account
 Fiscal Year 2015-16
 (as of the 2015-16 Advance Apportionment)

County Code	District Code	School Code	Charter Number	Charter Fund Type	Local Educational Agencies	District Type	2015-16 Estimated EPA Entitlement (1400-8012)	September 2015 Payment
19	64733	0131904	1711	D	Libertas College Preparatory Charter School	UNIFIED	23,010	5,753
19	64733	0132027	1723	D	University Preparatory Value High	UNIFIED	21,850	5,463
19	64733	0132084	1738	D	Alliance 6-12 College-Ready Academy #21	UNIFIED	11,400	2,850
19	64733	0132126	1724	D	YPI Valley Public Charter High School	UNIFIED	19,000	4,750
19	64733	0132282	1702	D	East College Prep	UNIFIED	20,680	5,170
19	64733	0132332	1710	D	City Charter High	UNIFIED	23,400	5,850
19	64733	1931047	1119	D	Birmingham Community Charter High	UNIFIED	4,496,505	1,124,126
19	64733	1931708	1581	L	Chatsworth Charter High	UNIFIED	419,316	104,829
19	64733	1931864	1571	L	Grover Cleveland Charter High	UNIFIED	621,214	155,304
19	64733	1932623	1314	D	El Camino Real Charter High	UNIFIED	5,547,017	1,386,754
19	64733	1933746	0572	D	Granada Hills Charter High	UNIFIED	6,618,909	1,654,727
19	64733	1938612	1580	L	William Howard Taft Charter High	UNIFIED	462,610	115,653
19	64733	1995836	0037	D	Palisades Charter High	UNIFIED	4,332,193	1,083,048
19	64733	1996610	0461	D	Los Angeles Leadership Academy	UNIFIED	720,401	180,100
19	64733	6015986	1344	L	Beckford Charter For Enriched Studies	UNIFIED	771,110	192,778
19	64733	6016240	1345	L	Calabash Charter Academy	UNIFIED	533,475	133,369
19	64733	6016257	1588	L	Calahan Community Charter	UNIFIED	116,232	29,058
19	64733	6016265	1585	L	Calvert Charter For Enriched Studies	UNIFIED	65,196	16,299
19	64733	6016323	0226	L	Canyon Charter Elementary	UNIFIED	502,961	125,740
19	64733	6016356	1235	L	Carpenter Community Charter	UNIFIED	1,182,964	295,741
19	64733	6016422	1584	L	Chandler Learning Academy	UNIFIED	94,756	23,689
19	64733	6016562	1041	L	Colfax Charter Elementary	UNIFIED	1,009,520	252,380
19	64733	6016703	1569	L	Darby Avenue Charter	UNIFIED	101,078	25,270
19	64733	6016729	1481	L	Dearborn Elementary Charter Academy	UNIFIED	645,305	161,326
19	64733	6016778	1469	L	Dixie Canyon Community Charter	UNIFIED	871,036	217,759
19	64733	6016869	1466	L	El Oro Way Charter For Enriched Studies	UNIFIED	626,312	156,578
19	64733	6016901	1572	L	Emelita Academy Charter	UNIFIED	77,444	19,361
19	64733	6016935	1471	L	Encino Charter Elementary	UNIFIED	690,701	172,675
19	64733	6017016	0030	D	Fenton Avenue Charter	UNIFIED	959,644	239,911
19	64733	6017263	1467	L	Germain Academy For Academic Achievement	UNIFIED	650,740	162,685
19	64733	6017339	1583	L	Granada Community Charter	UNIFIED	86,360	21,590
19	64733	6017438	1472	L	Hamlin Charter Academy	UNIFIED	574,414	143,604
19	64733	6017529	1470	L	Haynes Charter For Enriched Studies	UNIFIED	517,464	129,366
19	64733	6017693	1487	L	Justice Street Academy Charter	UNIFIED	503,319	125,830
19	64733	6017701	0227	L	Kenter Canyon Charter	UNIFIED	663,002	165,751
19	64733	6017743	1486	L	Knollwood Preparatory Academy	UNIFIED	535,969	133,992
19	64733	6017891	1478	L	Lockhurst Drive Charter Elementary	UNIFIED	390,571	97,643
19	64733	6018063	0228	L	Marquez Charter	UNIFIED	640,403	160,101
19	64733	6018204	0115	D	Montague Charter Academy	UNIFIED	1,309,033	327,258
19	64733	6018287	1465	L	Nestle Avenue Charter	UNIFIED	715,711	178,928
19	64733	6018634	0229	L	Palisades Charter Elementary	UNIFIED	641,798	160,450
19	64733	6018642	0583	D	Pacoima Charter Elementary	UNIFIED	1,732,525	433,131
19	64733	6018725	1435	L	Plainview Academic Charter Academy	UNIFIED	418,980	104,745
19	64733	6018774	1347	L	Pomelo Community Charter	UNIFIED	785,729	196,432
19	64733	6018923	1362	L	Riverside Drive Charter Elementary	UNIFIED	754,010	188,503