

**Adelanto Elementary
School District**

2014-15 Education Protection Account (EPA) Spending Plan

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on April 16, 2013, 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, 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 2014-15 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.

Adelanto Elementary School District estimated 2014-15 EPA Entitlement per CDE P-1 data **\$8,924,111.00**

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.

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount
Certificated	100%	100%	\$ 8,924,111.00
Classified	0%	0%	\$
Management	0%	0%	
Total	100%	100%	\$ 8,924,111.00

Certificated Positions			
Position	Number of Employees	SACS Function	Cost
District Nurse			\$
Psychologists			\$
Classroom Teachers		1110	\$ 8,924,111
Total			\$

Classified Positions			
Position	Number of Employees	SACS Function	Cost
Licensed Vocational Nurse			\$
Health Clerks			\$
Gardeners			\$
Custodians			\$
Total			\$

2013-14 Education Protection
Account Program by Resource
Report Expenditures by Function -
Detail

Expenditures through: June 30, 2014
For Fund 01, 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	
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		Function Codes
Instruction	1000-1999	8,924,111
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a 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		8,924,111
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		