

2016-2017  
 Education Protection Account  
 Program by Resource Report  
 Expenditures by Function - Detail

**Estimated Expenditures through: June 30, 2017**  
**For Fund 01, Resource 1400 Education Protection Account**  
 As of June 30, 2017

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	100,301.00
Revenue Limit Sources	8010-8099	10,914,989.00
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
<b>TOTAL AVAILABLE</b>		<b>11,015,290.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>FUNCTION</b>	
Instruction	1000-1999	11,015,290.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>11,015,290.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

*Salinas City Elementary School District*

<b>REPORT TO BOARD OF TRUSTEES</b>	BOARD MEETING DATE: 09-11-17	School Site Plan Reference Page
	Approved By Asst. Supt.: Bus. Dep. <i>[Signature]</i>	Date: 8/22/17
DATE: August 21, 2017	Asst. Supt.: Ed Serv. <i>[Signature]</i>	
FROM: Jerry Stratton, Assistant Superintendent of Business Services	Asst. Supt.: Human Resources <i>[Signature]</i>	
SIGNATURE: <i>[Signature]</i>	Superintendent: <i>[Signature]</i>	

**SUBJECT: Education Protection Account (EPA) Spending Plan Update-ACTION**

**ATTACHMENTS:**

1. MCOE Letter, March 8, 2013, Subject: Education Protection Account (EPA) Requirements
2. EPA 2016-17 Program by Resource Report, Expenditure by Function- Detail

**RECOMMENDATION:** That the Board review and approve the EPA spending plan update.

**ANALYSIS:** On October 12, 2013, then State Controller John Chaing specified that LEA boards shall approve how the Prop 30 EPA funds are spent in a public hearing. LEA's must also post how these monies are spent on the LEA website. SCESD has complied with the Controller's guidance. The intent of the EPA funds approved by passage of Proposition 30 in November 2012 was to restore critical funding lost due to the recession. Our district has consistently allocated all EPA funding to teachers' salaries. No funds have been or are now allocated to administrative staff or to operations. Attachment 2 is the final 2016-17 EPA Spending Plan. Prop 30 funding will continue to be reduced this year until the expiration of tax collections under law. However, recently passed legislation is projected to replace this fund source.

**FISCAL IMPACT:** \$11,015,290 in Prop 30 funds supplemented the district budget in the General Fund.

**PROGRAM IMPACT:** The district continues to avoid classroom teacher staff reductions and the accompanying increase in class sizes due to receipts from Prop 30 tax collections.



# Monterey County Office of Education

*Leadership, Support, and Service to Prepare All Students for Success*

*Dr. Nancy Kotowski  
County Superintendent of Schools*

**District Advisory and Financial Services  
Finance and Business Services**

**Bulletin No. 13-035**

**To: Assistant Superintendents and Chief Business Officials**  
**From: Karen Hennessy, Director, District Advisory and Financial Services**  
**Date: March 18, 2013**  
**Subject: Education Protection Account (EPA) Requirements**

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within their jurisdiction. The governing board makes the spending determinations in an open session of a public meeting. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. Enclosed is a sample resolution that your district may utilize to fulfill the spending determinations requirement. There is also a requirement that districts must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

For your convenience, enclosed with the sample resolution is a sample exhibit that districts may use for both the spending determinations and website posting requirements. However, districts are not required to use this format. The sample exhibit mirrors the Program by Resource Report from the CDE's Standardized Account Code Structure (SACS) software. Please note that in the sample exhibit, expenditures are displayed by function code and not by object code.

Due to the annual requirement for board action and the fact that EPA apportionments will not be certified until late in the 2012-13 fiscal year, districts must estimate EPA revenue. The EPA revenue can be estimated by multiplying total 2012-13 deficit revenue limit by 20%. If the result of that calculation is greater than revenue limit state aid, it is recommended that the district reduce EPA revenue down to the amount of revenue limit state aid. Basic aid school districts, may estimate EPA to be \$200 per 2012-13 second principal average daily attendance.

If you have any questions or concerns about EPA reporting requirements, please contact me at (831) 755-0376 or your financial analyst either Joyce Reese (831)-755-6461 or Marvalee English (831)-755-0320.

#### Attachments (2)

cc: Garry P. Bousum, Associate Superintendent  
Colleen Stanley, Executive Director  
Marvalee English, Financial Analyst  
Joyce Reese, Financial Analyst