

## Hamilton Unified School District's

### 2020-21 Education Protection Account (EPA) Expenditures

**Background:** Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

#### **Implementation:**

- These new state revenues will be deposited into a state account called the *Education Protection Account* (EPA).
- School districts will receive funds from the EPA based on their proportionate share of the statewide Local Control Funding amount. Entitlements will be made quarterly.

#### **Further Reporting Requirements:**

- Each year, a spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for salaries or benefits of administrators or any other administrative costs.
- Each year, the district must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.
- There will be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30.
- The EPA entitlement and expenditures will be recorded in Resource Code 1400.

#### **District Actual Expenditures:**

As specified by Proposition 30, it is the district's intent to spend the EPA funds on "instructional activities"; primarily teacher salaries and benefits, instructional supplies, technology needs and other operating services as detailed below.

<u>Teacher Salaries</u>	<u>STRS/PERS</u>	<u>Medicare</u>	<u>UI</u>	<u>Work Comp</u>	<u>H&amp;W</u>	<u>TOTAL</u>
\$1,060,976	\$171,348	\$13,994	\$533	\$32,147	\$161,702	\$1,440,700
<u>Books &amp; Supplies/Technology</u>						\$14,592
<u>SELPA Excess Costs</u>						\$678,911

**Total Expenditures** **\$2,134,203**

Carryover 2019-20 \$4,659

2020-21 Entitlement \$2,133,204

Current Reserve \$3,660