

**Folsom Cordova Unified School District  
2025-2026 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 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. LEA’s will receive EPA payments quarterly beginning with the 2013-14 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.

Folsom Cordova Unified School District estimated 2025-2026 EPA Entitlement	\$54,178,719
Folsom Cordova Community Charter School estimated 2025-2026 EPA Entitlement	\$ 378,095

**FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT  
EDUCATION PROTECTION ACT (EPA) SPENDING PLAN  
FOR YEAR ENDING JUNE 30, 2025**

	<b>Folsom Cordova Unified School District</b>	<b>Folsom Cordova Community Charter</b>
Projected Revenues	\$54,178,719	\$378,095
Projected Expenditures		
Certificated Salaries	\$54,178,719	\$309,736
Certificated Benefits	<u>\$</u>	<u>\$ 68,359</u>
	\$54,178,719	\$378,095

**Specifically, for what types of activities may EPA funds be used?**

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

**1000–1999 INSTRUCTION**

SACS Function	Chargeable to EPA?
1000 Instruction	Yes
1110 Special Education: Separate Classes	Yes
1120 Special Education: Resource Specialist Instruction	Yes
1130 Special Education: Supplemental Aids and Services in Regular Classrooms	Yes
1180 Special Education: Nonpublic Agencies/Schools	Yes
1190 Special Education: Other Specialized Instructional Services	Yes

**2000–2999 INSTRUCTION-RELATED SERVICES**

SACS Function	Chargeable to EPA?
2100 Instructional Supervision and Administration	No
2110 Instructional Supervision (optional)	No
2120 Instructional Research (optional)	No
2130 Curriculum Development (optional)	No
2140 In-house Instructional Staff Development (optional)	No
2150 Instructional Administration of Special Projects (optional)	No
2200 Administrative Unit (AU) of a Multidistrict SELPA	No
2420 Instructional Library, Media, and Technology	Yes
2490 Other Instructional Resources	Yes
2495 Parent Participation (optional)	Yes
2700 School Administration	No

**3000–3999 PUPIL SERVICES**

SACS Function	Chargeable to EPA?
3110 Guidance and Counseling Services	Yes
3120 Psychological Services	Yes
3130 Attendance and Social Work Services	Yes
3140 Health Services	Yes
3150 Speech Pathology and Audiology Services	Yes
3160 Pupil Testing Services	Yes
3600 Pupil Transportation	Yes
3700 Food Services	Yes
3900 Other Pupil Services	Yes

**4000–4999 ANCILLARY SERVICES**

SACS Function	Chargeable to EPA?
4000 Ancillary Services	Yes
4100 School-Sponsored Co-curricular (optional)	Yes
4200 School-Sponsored Athletics (optional)	Yes

4900 Other Ancillary Services (optional)	Yes
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**5000–5999 COMMUNITY SERVICES**

SACS Function	Chargeable to EPA?
5000 Community Services	Yes
5100 Community Recreation (optional)	Yes
5400 Civic Services (optional)	Yes
5900 Other Community Services (optional)	Yes

**6000–6999 ENTERPRISE**

SACS Function	Chargeable to EPA?
6000 Enterprise	No

**7000–7999 GENERAL ADMINISTRATION**

SACS Function	Chargeable to EPA?
7100 Board and Superintendent	No
7110 Board	No
7120 Staff Relations and Negotiations (optional)	No
7150 Superintendent (optional)	No
7180 Public Information (optional)	No
7190 External Financial Audit—Single Audit	No
7191 External Financial Audit—Other	No
7200 Other General Administration	No
7210 Indirect Cost Transfers	No
7300 Fiscal Services (optional)	No
7310 Budgeting (optional)	No
7320 Accounts Receivable (optional)	No
7330 Accounts Payable (optional)	No
7340 Payroll (optional)	No
7350 Financial Accounting (optional)	No
7360 Project-Specific Accounting (optional)	No
7370 Internal Auditing (optional)	No
7380 Property Accounting (optional)	No
7390 Other Fiscal Services (optional)	No
7400 Personnel/Human Resources Services (optional)	No
7410 Staff Development (optional)	No
7430 Credentials (optional)	No
7490 Other Personnel/Human Resources Services (optional)	No
7500 Central Support (optional)	No
7510 Planning, Research, Development, and Evaluation (optional)	No
7530 Purchasing (optional)	No
7540 Warehousing and Distribution (optional)	No
7550 Printing, Publishing, and Duplicating (optional)	No
7600 All Other General Administration (optional)	No
7700 Centralized Data Processing	No

**8000-8999 PLANT SERVICES**

<b>SACS Function</b>	<b>Chargeable to EPA?</b>
8100 Plant Maintenance and Operations	Yes
8110 Maintenance (optional)	Yes
8200 Operations (optional)	Yes
8300 Security (optional)	Yes
8400 Other Plant Maintenance and Operations (optional)	Yes
8500 Facilities Acquisition and Construction	Yes
8700 Facilities Rents and Leases	Yes

**9000-9999 OTHER OUTGO**

<b>SACS Function</b>	<b>Chargeable to EPA?</b>
9100 Debt Service	Yes
9200 Transfers Between Agencies	Yes

**County Office of Education only**

<b>SACS Goal</b>	<b>Chargeable to EPA?</b>
8600 County Services to Districts (without regard to function)	Yes