

AGENDA ITEM: Public Hearing on the Education Protection Account (EPA) for 2018-19

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Consent

Board Date 6/11/18

Information Only

Discussion/Action

Background Information

Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012. School Districts are required to determine how the moneys received from the Education Protection Account are spent in the schools within its jurisdiction on an annual basis. The governing board must make the spending determination in an open session of a public meeting. Funds shall not be used for the salaries and benefits of administrators or any other administrative costs. Inspire must also annually post on the website an accounting of how much money was received from EPA and how it was spent.

Educational Implications

None

Fiscal Implications

The EPA funds are not new moneys; they are simply a reclassification of unrestricted revenues to a specific unrestricted resource code for tracking purposes. For Inspire the 2018-19 EPA amount is estimated to be \$603,854.

Additional Information

EPA spending determination spreadsheet attached.

Inspire School of Arts and Sciences
 Education Protection Account, Resource 1400
 Fiscal Year 2018-19
 June 6, 2018

| Description | Object Codes | Amount |
|--|-----------------|----------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | |
| Revenue Limit Sources | 8010-8099 | 603,854 |
| Deferred Revenue | 9650 | |
| TOTAL AVAILABLE | | 603,854 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| | Function | Amount |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 603,854 |
| 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 | | 603,854 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | - |