

Civicorps Schools
2018-2019 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. LEAs began receiving 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.

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.

Civicorps Schools estimated 2018-19 EPA Entitlement \$103,908.

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff as presented on the attached schedule.

Civicorps Schools
Education Protection Account Expenditure Summary
Fiscal Year 2018-19

Description	Object code	Civicorps Academy
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Certificated Personnel Salaries	1000-1999	85,170.00
Non-Certificated Personnel Salaries	2000-2999	0.00
Employee Benefits	3000-3999	18,738.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999	0.00
Capital Outlay	6000-6999	0.00
Other Outgo	7000-7499	0.00
Other Financing Sources/Uses	7600-8999	0.00
County Office of Education Only		
County Services to Districts (without regard to Function) (Goal 8600)	various	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		103,908.00
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance (Objects 9791-9795)		0.00
Revenue Limit Sources (Object 8012)		103,908.00
TOTAL AVAILABLE		103,908.00
BALANCE (Total Available minus Expenditures & Other Financing Uses)		0.00