# **Magnolia Public Schools**

## 2021-22 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 state's 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 will receive EPA payments quarterly beginning with the 2013-2014 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.

#### **EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY**

State law requires that our charter school make a specific determination of how Education Protection Account monies are received and spent. These funds may not be expended on administrative costs. Our practice is to expend 100% of all Education Protection Account monies on teacher salaries, to ensure that 100% of spending is instructionally-related and is not spent for administrative uses.

The table on the following page shows the historical and projected revenues and expenditures of Education Protection Account dollars, from the most recent audited fiscal year through the upcoming budget year.

This document shall be approved by the School's Governing Board as part of the approval of the annual budget in June, and a copy of the approved document shall be posted on the School's website.

Below is the actual law relating to this requirement:

# Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution:

(6) A community college district, county office of education, school district, or charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

### **EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY**

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-Santa Ana	MSA-San Diego
Description Object Codes	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22
Description Object Codes	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR										
Education Protection Account Revenue 8010-8099	1,886,847.00	1,241,531.00	938,625.00	271,344.00	582,486.00	186,574.00	569,317.00	844,138.00	96,676.00	78,968.00
Federal Revenue 8100-8299 Other State Revenue 8300-8599										
Other Local Revenue 8600-8799 All Other Financing Sources 8900-8999										
Deferred Revenue 9650 TOTAL AVAILABLE	1,886,847.00	1,241,531.00	938,625.00	271,344.00	582,486.00	186,574.00	569,317.00	844,138.00	96,676.00	78,968.00
EXPENDITURES AND OTHER FINANCING USES										
Certificated Salaries 1000-1999	1,886,847.00	1,241,531.00	938,625.00	271,344.00	582,486.00	186,574.00	569,317.00	844,138.00	96,676.00	78,968.00
Classified Salaries 2000-2999										
Employee Benefits 3000-3999 Books and Supplies 4000-4999										
Subagreements for Services 5100-5199										
Other Services & Operating Expenditures 5200-5999										
Capital Outlay 6000-6999										
Other Outgo 7000-7999  TOTAL EXPENDITURES AND OTHER	1.886.847.00	1,241,531.00	938.625.00	271,344.00	582,486.00	186,574.00	569,317.00	844,138.00	96,676.00	78,968.00
FINANCING USES	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , ,		,-	,			,		
BALANCE (Total Available minus Total Expenditures)										
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%