

**Scott Valley Unified School District**  
**2020/2021 Education Protection Account (EPA) Budget and Spending Plan**

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. Proposition 30 was extended by voter approval of Proposition 55 in November, 2016. The extension will expire in 2028.

Implementation:

- These revenues are deposited into a state account called the *Education Protection Account (EPA)*.
- School district will receive funds from the EPA based on their proportionate share of the statewide Local Control Funding Formula. 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 Spending Plan:

As specified by Proposition 30, it is the district's intent to spend the EPA funds on "instructional activities"; primarily teacher salaries and benefits

Following is a financial summary of the EPA account for the 2020/2021 Budget.

**Scott Valley Unified School  
District  
2020/21 Budget  
Education Protection  
Account**

Final \_\_\_\_\_

Expenditures through: June 30, 2021

For Fund 01, Resource 1400 Education Protection Account

| Description  | Object Codes                   | Amount              |
|--|--------------------------------|---------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                                |                     |
| Adjusted Beginning Fund Balance  | 9791-9795                      | 0.00                |
| LCFF Sources   | 8010-8099                      | 1,241,341.00        |
| Federal Revenue  | 8100-8299                      | 0.00                |
| Other State Revenue  | 8300-8599                      | 0.00                |
| Other Local Revenue  | 8600-8799                      | 0.00                |
| All Other Financing Sources and Contributions                                      | 8900-8999                      | 0.00                |
| Unearned Revenue   | 9650                           | 0.00                |
| <b>TOTAL AVAILABLE</b>   |                                | <b>1,243,254.82</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |                                |                     |
| Certificated Salaries  | 1000-1999                      | 933,368.80          |
| Classified Salaries  | 2000-2999                      | 0.00                |
| Employee Benefits  | 3000-3999                      | 309,886.02          |
| Books and Supplies   | 4000-4999                      | 0.00                |
| Services and Other Operating Expenditures  | 5000-5999,<br>except 5100-5199 | 0.00                |
| Subagreements for Services   | 5100-5199                      | 0.00                |
| Capital Outlay   | 6000-6999                      | 0.00                |
| Other Outgo (Excluding<br>Indirect Costs)  | 7000-7299,<br>7400-7499        | 0.00                |
| Indirect Costs   | 7310,7350                      | N/A                 |
| Other Financing Uses   | 7600-7999                      | 0.00                |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                                | <b>1,243,254.82</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                                | <b>0.00</b>         |