

**Scott Valley Unified School District
2021/2022 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 2021/2022 Budget.

**Scott Valley Unified School
District
2021/22 Budget
Education Protection
Account**

Final X

Expenditures through: June 30, 2022

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	1,195,446.00
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
TOTAL AVAILABLE		1,995,446.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	872,682.79
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	318,526.37
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	N/A
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,191,209.16
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		4,236.84