

ISANA Himalia Academy

**2021-21 EDUCATION PROTECTION
ACCOUNT**

RECOMMENDATION: Approve Spending Plan to determine the use of Education Protection Account (EPA) spending requirements.

BACKGROUND INFORMATION:

Proposition 30, passed in November 2012, established the Education Protection Account (EPA). Revenue generated from increased taxes are deposited into the EPA and distributed to districts and charter schools on a quarterly basis. While funds from the EPA are part of a district's or charter school's general purpose funding, Proposition 30 specifies that EPA funds may not be used for salaries or benefits of administrators or any other administrative costs and must be accounted for separately.

CURRENT INFORMATION:

The budget implication is additional revenue that cannot be spent on administrative expense.

Estimated EPA Amount 21/22:

\$ 134,976

Intended Use and Purpose of EPA funds for 21/22:

Non-admin salaries and related benefits.