

**NASCENT
2018-19 EDUCATION PROTECTION ACCOUNT
PROGRAM BY RESOURCE REPORT
EXPENDITURES BY FUNCTION - DETAIL**

**Expenditures through: Spending Plan 2018-2019
For Fund 01, Resource 1400 Education Protection Account**

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	888,270.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		<u>888,270.00</u>
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	888,270.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>888,270.00</u>
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Nascent

RECOMMENDATION: Adopt the Resolution to determine the use of Education Protection Account (EPA) spending requirements.

BACKGROUND INFORMATION:

The voter's approved Proposition 30 in November of 2012, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 over the next seven years for income tax and four years for sales tax, will be collected into the Education Protection Account and distributed to K-12 and Higher Education. There are several requirements for spending determination, disclosing and reporting on the use of the EPA funds. The board of directors must determine the use of the EPA funds in an open session of a public meeting through the attached resolution.

The EPA funds must be accounted for separately and not used for administrative costs. Increased cash management planning and analysis should also be emphasized with the establishment of the EPA due to the timing of revenues received. Additionally, districts are required to annually report on their website an accounting of the EPA funds received and how those funds were spent.

CURRENT INFORMATION:

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

Estimated EPA Amount 18/19:

\$888,270.00

Intended Use and Purpose of EPA funds for 18/19:

\$888,270.00

Teacher Salaries (object code 1,000)- non-administrative instructional salary only.

Cardinal
2018-19 EDUCATION PROTECTION ACCOUNT
PROGRAM BY RESOURCE REPORT
EXPENDITURES BY FUNCTION - DETAIL

Expenditures through: Spending Plan 2018-2019
For Fund 01, Resource 1400 Education Protection Account

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	499,303.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		<u>499,303.00</u>
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	499,303.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>499,303.00</u>
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Cardinal

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Estimated EPA Amount 18/19:

\$499,303.00

Intended Use and Purpose of EPA funds for 18/19:

\$499,303.00

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Octavia
2018-19 EDUCATION PROTECTION ACCOUNT
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EXPENDITURES BY FUNCTION - DETAIL

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For Fund 01, Resource 1400 Education Protection Account

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	573,679.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		<u>573,679.00</u>
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	573,679.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>573,679.00</u>
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Octavia

RECOMMENDATION: Adopt the Resolution to determine the use of Education Protection Account (EPA) spending requirements.

BACKGROUND INFORMATION:

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

Estimated EPA Amount 18/19:

\$573,679.00

Intended Use and Purpose of EPA funds for 18/19:

\$573,679.00

Teacher Salaries (object code 1,000)- non-administrative instructional salary only.

Palmati
2018-19 EDUCATION PROTECTION ACCOUNT
PROGRAM BY RESOURCE REPORT
EXPENDITURES BY FUNCTION - DETAIL

Expenditures through: Spending Plan 2018-2019
For Fund 01, Resource 1400 Education Protection Account

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	617,783.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		<u>617,783.00</u>
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	617,783.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>617,783.00</u>
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Palmati

RECOMMENDATION: Adopt the Resolution to determine the use of Education Protection Account (EPA) spending requirements.

BACKGROUND INFORMATION:

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Estimated EPA Amount 18/19:

\$617,783.00

Intended Use and Purpose of EPA funds for 18/19:

\$617,783.00

Teacher Salaries (object code 1,000)- non-administrative instructional salary only.

Archer
2018-19 EDUCATION PROTECTION ACCOUNT
PROGRAM BY RESOURCE REPORT
EXPENDITURES BY FUNCTION - DETAIL

Expenditures through: Spending Plan 2018-2019
For Fund 01, Resource 1400 Education Protection Account

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	91,810.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		91,810.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	91,810.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		91,810.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Archernar

RECOMMENDATION: Adopt the Resolution to determine the use of Education Protection Account (EPA) spending requirements.

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CURRENT INFORMATION:

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Estimated EPA Amount 18/19:

\$91,810.00

Intended Use and Purpose of EPA funds for 18/19:

\$91,810.00

Teacher Salaries (object code 1,000)- non-administrative instructional salary only.

Himalia
2018-19 EDUCATION PROTECTION ACCOUNT
PROGRAM BY RESOURCE REPORT
EXPENDITURES BY FUNCTION - DETAIL

Expenditures through: Spending Plan 2018-2019
For Fund 01, Resource 1400 Education Protection Account

DESCRIPTION	OBJECT CODE	AMOUNT
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	-
Revenue Limit Sources	8010-8099	115,938.00
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
All Other Financing Sources and Contributions	8900-8999	-
Deferred Revenue	9650	-
TOTAL AVAILABLE		115,938.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	115,938.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	-
AU of a Multidistrict SELPA	2200	-
Instructional Library, Media, and Technology	2420	-
Other Instructional Resources	2490-2495	-
School Administration	2700	-
Pupil Services		
Guidance and Counseling Services	3110	-
Psychological Services	3120	-
Attendance and Social Work Services	3130	-
Health Services	3140	-
Speech Pathology and Audiology Services	3150	-
Pupil Testing Services	3160	-
Pupil Transportation	3600	-
Food Services	3700	-
Other Pupil Services	3900	-
Ancillary Services	4000-4999	-
Community Services	5000-5999	-
Enterprise	6000-6999	-
General Administration	7000-7999	-
Plant Services	8000-8999	-
Other Outgo	9000-9999	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		115,938.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

Himalia

RECOMMENDATION: Adopt the Resolution to determine the use of Education Protection Account (EPA) spending requirements.

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The voter's approved Proposition 30 in November of 2012, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 over the next seven years for income tax and four years for sales tax, will be collected into the Education Protection Account and distributed to K-12 and Higher Education. There are several requirements for spending determination, disclosing and reporting on the use of the EPA funds. The board of directors must determine the use of the EPA funds in an open session of a public meeting through the attached resolution.

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Estimated EPA Amount 18/19:

\$115,938.00

Intended Use and Purpose of EPA funds for 18/19:

\$115,938.00

Teacher Salaries (object code 1,000)- non-administrative instructional salary only.