

# VISTA HERITAGE CHARTER MIDDLE SCHOOL

## 2017-2018 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.

The School has been allocated the following amounts in EPA funding (Per FY2017-18 Estimated Entitlement Schedule from CDE):

**\$50,954**

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated and classified staff. The percentage of funds used per group is determined by their share of costs to the general fund. Salaries below are calculated for the 2017-2018 school year. Any difference in revenue and/or expenditures will be adjusted in the tables below as necessary.

### Percentage of Salaries and Benefits of Non-Administrative Certificated and Classified Staff

Group	Percentage of GF Cost per group	Percentage applied to EPA funds	Amount (should equal total EPA funding)
Certificated	58%	100%	\$50,954
Classified	29%	0%	\$0
Administration/Management	13%	Not eligible	Not Eligible
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>\$50,954</b>

### Certificated Positions by School

CERTIFICATED POSITIONS			
<i>Name of School</i>			
Position	Number of Employees	SACS Function	Approximate Cost
Classroom Teachers	13	1000	\$50,954

**VISTA HERITAGE CHARTER MIDDLE SCHOOL**

**2017-2018 Education Protection Account Program by Resource Report  
Expenditures by Function – Detail**

Expenditures through June 30, 2018  
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
Revenue Limit Sources	8010-8099	\$50,954.00
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
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>50,954.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	Function Codes	
(Objects 1000-7999)		
<b>Instruction</b>	1000-1999	50,954.00
Instruction-Related Services		
<i>Instructional Supervision and Administration</i>	2100-2150	0.00
<i>Contribution to SELPA</i>	2200	0.00
<i>Instructional Library, Media and Technology</i>	2420	0.00
<i>Other Instructional Resources</i>	2490-2495	0.00
<i>School Administration</i>	2700	0.00
<b>Pupil Services</b>		
<i>Guidance and Counseling Services</i>	3110	0.00
<i>Psychological Services</i>	3120	0.00
<i>Attendance and Social Work Services</i>	3130	0.00
<i>Health Services</i>	3140	0.00
<i>Speech Pathology and Audiology Services</i>	3150	0.00
<i>Pupil Testing Services</i>	3160	0.00
<i>Pupil Transportation</i>	3600	0.00
<i>Food Services</i>	3700	0.00
<i>Other Pupil Services</i>	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>50,954.00</b>
<b>BALANCE</b>		0.00
<b>(Total Available minus Total Expenditures and Other Financing Uses)</b>		