



**Orland Unified School District  
2018-2019 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 2018-2019 Budget.

**2018-19 Budget  
Education Protection Account**

01 1400 0 Education Protection Account

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	31,151.69
LCFF Sources	8010-8099	2,803,774.00
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>2,834,925.69</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	1,855,797.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	855,376.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	92,601.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>2,803,774.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>31,151.69</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		2,803,774.00