

Hart-Ransom Union School District
2015-2016 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 states 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 2013-14 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 on accounting of how much money was received from the EPA and how the funds are expended.

Hart-Ransom Union School District estimated 2015-2016 EPA Entitlement for both the Elementary and Academic Charter School per CDE:

\$1,291,060.00

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.

FUND	:01	GENERAL FUND	RESOURCE:1400	EDUCATION PROTECTION ACCOUNT
			2015-2016 Projected Budget	

8012		EDUCATION PROTECTION ACT		
		01-1400-0-8012-0000-0000-000-EPA0-XX	928,695	
		TOTAL:	928,695	
		TOTAL: 8xxx	928,695	
1101		REGULAR TEACHERS		
		01-1400-0-1101-1110-1000-000-0000-XX	741,795	
		TOTAL:	741,795	
		TOTAL: 1xxx	741,795	
3101		STRS-CERTIFICATED		
		01-1400-0-3101-1110-1000-000-0000-XX	79,595	
		TOTAL:	79,595	
3311		MEDICARE-CERTIFICATED		
		01-1400-0-3311-1110-1000-000-0000-XX	10,756	
		TOTAL:	10,756	
3401		HEALTH & WELFARE-CERTIFICATED		
		01-1400-0-3401-1110-1000-000-0000-XX	71,400	
		TOTAL:	71,400	
3501		S.U.I.-CERTIFICATED		
		01-1400-0-3501-1110-1000-000-0000-XX	371	
		TOTAL:	371	
3601		WORKERS' COMP-CERTIFICATED		
		01-1400-0-3601-1110-1000-000-0000-XX	15,430	
		TOTAL:	15,430	
3901		OTHER BENEFITS-CERTIFICATED		
		01-1400-0-3901-1110-1000-000-CASH-XX	9,348	
		TOTAL:	9,348	
		TOTAL: 3xxx	186,900	
		*TOTAL:1000-7999	928,695	
		**TOTAL:1000-5999	928,695	
		**TOTAL:1000-6999	928,695	
		**TOTAL:1000-7999	928,695	
		**TOTAL:8000-8999	928,695	

FUND	:09	CHARTER SCHOOL FUND #1	RESOURCE:1400	EDUCATION PROTECTION ACCOUNT
				2015-2016 Projected Budget

8012		EDUCATION PROTECTION ACT		
		09-1400-0-8012-0000-0000-000-EPA0-XX		362,365
		TOTAL:		362,365
		TOTAL: 8xxx		362,365
1101		REGULAR TEACHERS		
		09-1400-0-1101-1110-1000-003-0000-XX		293,004
		TOTAL:		293,004
		TOTAL: 1xxx		293,004
3101		STRS-CERTIFICATED		
		09-1400-0-3101-1110-1000-003-0000-XX		31,439
		TOTAL:		31,439
3311		MEDICARE-CERTIFICATED		
		09-1400-0-3311-1110-1000-003-0000-XX		4,249
		TOTAL:		4,249
3501		S.U.I.-CERTIFICATED		
		09-1400-0-3501-1110-1000-003-0000-XX		147
		TOTAL:		147
3601		WORKERS' COMP-CERTIFICATED		
		09-1400-0-3601-1110-1000-003-0000-XX		6,094
		TOTAL:		6,094
3901		OTHER BENEFITS-CERTIFICATED		
		09-1400-0-3901-1110-1000-003-0000-XX		12,600
		TOTAL:		12,600
		TOTAL: 3xxx		54,529
*TOTAL:1000-7999				347,533
**TOTAL:1000-5999				347,533
**TOTAL:1000-6999				347,533
**TOTAL:1000-7999				347,533
**TOTAL:8000-8999				362,365

Frequently Asked Questions:

11. Specifically, for what types of activities may EPA funds be used?

Except as provided below for COEs, the following tables of SACS functions show the activities for which EPA funds may and may not be used:

1000–1999 INSTRUCTION

SACS Function	Chargeable to EPA?
1000 Instruction	Yes
1110 Special Education: Separate Classes	Yes
1120 Special Education: Resource Specialist Instruction	Yes
1130 Special Education: Supplemental Aids and Services in Regular Classrooms	Yes
1180 Special Education: Nonpublic Agencies/Schools	Yes
1190 Special Education: Other Specialized Instructional Services	Yes

12.

2000–2999 INSTRUCTION-RELATED SERVICES

SACS Function	Chargeable to EPA?
2100 Instructional Supervision and Administration	No
2110 Instructional Supervision (optional)	No
2120 Instructional Research (optional)	No
2130 Curriculum Development (optional)	No
2140 In-house Instructional Staff Development (optional)	No
2150 Instructional Administration of Special Projects (optional)	No
2200 Administrative Unit (AU) of a Multidistrict SELPA	No
2420 Instructional Library, Media, and Technology	Yes
2490 Other Instructional Resources	Yes
2495 Parent Participation (optional)	Yes
2700 School Administration	No

13.

3000–3999 PUPIL SERVICES

SACS Function	Chargeable to EPA?
3110 Guidance and Counseling Services	Yes
3120 Psychological Services	Yes
3130 Attendance and Social Work Services	Yes

3140 Health Services	Yes
3150 Speech Pathology and Audiology Services	Yes
3160 Pupil Testing Services	Yes
3600 Pupil Transportation	Yes
3700 Food Services	Yes
3900 Other Pupil Services	Yes

14.

4000–4999 ANCILLARY SERVICES

SACS Function	Chargeable to EPA?
4000 Ancillary Services	Yes
4100 School-Sponsored Co-curricular (optional)	Yes
4200 School-Sponsored Athletics (optional)	Yes
4900 Other Ancillary Services (optional)	Yes

15.

5000–5999 COMMUNITY SERVICES

SACS Function	Chargeable to EPA?
5000 Community Services	Yes
5100 Community Recreation (optional)	Yes
5400 Civic Services (optional)	Yes
5900 Other Community Services (optional)	Yes

16.

6000–6999 ENTERPRISE

SACS Function	Chargeable to EPA?
6000 Enterprise	No

17.

7000–7999 GENERAL ADMINISTRATION

SACS Function	Chargeable to EPA?
7100 Board and Superintendent	No
7110 Board	No
7120 Staff Relations and Negotiations (optional)	No
7150 Superintendent (optional)	No
7180 Public Information (optional)	No
7190 External Financial Audit—Single Audit	No

7191	External Financial Audit—Other	No
7200	Other General Administration	No
7210	Indirect Cost Transfers	No
7300	Fiscal Services (optional)	No
7310	Budgeting (optional)	No
7320	Accounts Receivable (optional)	No
7330	Accounts Payable (optional)	No
7340	Payroll (optional)	No
7350	Financial Accounting (optional)	No
7360	Project-Specific Accounting (optional)	No
7370	Internal Auditing (optional)	No
7380	Property Accounting (optional)	No
7390	Other Fiscal Services (optional)	No
7400	Personnel/Human Resources Services (optional)	No
7410	Staff Development (optional)	No
7430	Credentials (optional)	No
7490	Other Personnel/Human Resources Services (optional)	No
7500	Central Support (optional)	No
7510	Planning, Research, Development, and Evaluation (optional)	No
7530	Purchasing (optional)	No
7540	Warehousing and Distribution (optional)	No
7550	Printing, Publishing, and Duplicating (optional)	No
7600	All Other General Administration (optional)	No
7700	Centralized Data Processing	No

18.

8000–8999 PLANT SERVICES

SACS Function	Chargeable to EPA?
8100 Plant Maintenance and Operations	Yes
8110 Maintenance (optional)	Yes
8200 Operations (optional)	Yes
8300 Security (optional)	Yes
8400 Other Plant Maintenance and Operations (optional)	Yes
8500 Facilities Acquisition and Construction	Yes
8700 Facilities Rents and Leases	Yes

19.

9000–9999 OTHER OUTGO

SACS Function	Chargeable to EPA?
9100 Debt Service	Yes
9200 Transfers Between Agencies	Yes

20.

County Office of Education only

SACS Goal	Chargeable to EPA?
8600 County Services to Districts (without regard to function)	Yes