



The Guidance Charter School

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT (EPA) PRESENTATION

BY DORA AVITIA REYES ON DECEMBER 5, 2013 BOARD MEETING

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, was approved by California voters on November 6, 2012

- ❖ The tool used by state to stop further budget cuts to education starting in FY2012-13.
- ❖ Increases the states sales tax for all taxpayers by ¼ cent for four years.
- ❖ Increases the personal income tax rates for upper-income taxpayers with earnings over \$250,000.
- ❖ The new revenues generated from Proposition 30 are deposited into newly created state account called **Education Protection Account (EPA)**.

Proposition 30-Education Protection Account (EPA): Regulations on How to use Funds??

- ❖ Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs.
 - ❖ Activities may EPA funds be used for:
 - ✓ Instruction Cost / SACS Function **1000–1999**
 - ✓ Instructional Related Services / SACS Function **2420, 2490, & 2495**
 - ✓ Pupil Services / SACS Function **3000-39000**
 - ✓ Ancillary Services / SACS Function **4000-4999**
 - ✓ Community Services / SACS Function **5000-5999**
 - ✓ Plant Services / SACS Function **8000-8999**
 - ✓ Other Outgo (Debt Services and transfer between agencies) / SACS Function **9100 & 9200**
- ***For details, go to CDE website at: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp#Q10>

Proposition 30-Education Protection Account **(EPA): Recommendation**

- ❖ For FY2012-13, the EPA amount received was \$338,491.00.
- ❖ For FY2012-13, the EPA amount to be received per state report is \$283,590.00.
- ❖ My recommendation; Dora Avitia Reyes, Guidance Charter School's School Business Manager, to the Board as listed in the first draft for ratification of FY2012-13 and FY2013-14 EPA Funds Spending Plans is to use the entire amount of EPA funds to pay instructional salaries, certificated teacher salaries for both fiscal years.