

Lompoc Unified School District

2014-15 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 for all taxpayers and the personal income tax rate 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 Local Control Funding Formula (LCFF) limit amount. A corresponding reduction is made to an LEA's LCFF 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 funds received from 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 EPA and how the funds were expended.

Lompoc Unified School District estimated 2014-15 EPA entitlement \$8,780,655.00

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff.

2014-15 Educational Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2015
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
Amount Available for this Fiscal Year	9791-9795	0.00
Adjusted Beginning Fund Balance	8010-8099	0.00
Revenue Limit Sources	8100-8299	8,780,655.00
Federal Revenue	8300-8599	0.00
Other State Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		8,780,655.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-19999	8,780,655.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	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
TOTAL EXPENDITURES AND OTHER FINANCING USES		8,780,655.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00