

Acton-Agua Dulce School District
2018/19 Education Protection Account (EPA) Spending Plan
Board Date – June 28, 2018

The Education Protection Account (EPA) apportionment is made in accordance with Section 36 of Article XIII of the Constitution of the State of California, and is intended to support county offices of education, school districts, and charter schools.

The California Department of Education (CDE) will allocate EPA revenues on a quarterly basis through the 2030/31 fiscal year. EPA funding offsets LCFE state aid allocated through the Principal Apportionment. A local education agency's (LEA) entitlement is reduced so funding from local property taxes and the EPA combined do not exceed an LEA's adjusted revenue limit funding.

All K-14 LEA's have the sole authority to determine how the funds received from the EPA are spent with the following provisions:

- The EPA 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 for any other administrative costs.
- EPA funds may be used for the following SACS functions:
 - Instruction – 1000, 1110, 1120, 1130, 1180, 1190
 - Instruction Related Services – 2490, 2495
 - Pupil Services – 4000, 4100, 4200, 4900
 - Community Services – 5000, 5100, 5400, 5900
 - Plant Services – 8100, 8110, 8200, 8300, 8400, 8500, 8700
 - Other Outgo – 9100, 9200
- The LEA must annually publish on its website an accounting of the funds received from the EPA and how those funds were expended.

Acton-Agua Dulce Unified School District's estimated 2018/19 EPA Entitlement-\$1,235,655

It is proposed that EPA funds be used to cover salary costs of certificated instructional positions as noted in the table below:

Position	Approximate Number of Employees Supported	SACS Function	Approximate Cost
Classroom Teachers	63	1000	\$1,235,655