



Education Protection Account

Presented to the Board of Education

May 21, 2013

What is the Education Protection Account (EPA)?

- Last November voters approved Proposition 30, which temporarily increased sales tax and income tax for six years
- The passage ensured that there would be no additional cuts to school districts for the 2012/13 school year
- Funds cannot be spent on administration costs
- These are not new funds for the District, but rather an avoidance of additional cuts

Revenue Limit Funding prior to EPA

<u>Description</u>	<u>Amount in Millions</u>
Property tax from Alameda County	\$ 32.96
State Aid	<u>\$ 32.25</u>
Total	\$ 65.21

Revenue Limit Funding with EPA

<u>Description</u>	<u>Amount in Millions</u>
Property tax from Alameda County	\$ 32.96
State Aid	\$ 18.55
State Aid – Education Protection Account (EPA)	<u>\$ 13.70</u>
Total	\$ 65.21

Designation:

All funds will be spent on Instruction

Livermore Valley Joint Unified School District		
Education Protection Account Expenditure Summary		
Fiscal Year 2012-13		
General Fund, Resource 1400		
Description	Function	Amount
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	13,702,842.00
Instruction-Related Services		
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	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
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
County Office of Education Only		
County Services to Districts (without regard to Function) (Goal 8600)	various	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		13,702,842.00
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance (Objects 9791-9795)		0.00
Revenue Limit Sources (Object 8012) estimated		13,702,842.00
TOTAL AVAILABLE		13,702,842.00
BALANCE (Total Available minus Expenditures & Other Financing Uses)		0.00

Superintendent's Recommendation:

Approve the 2012/2013 Expenditure Summary
for the Education Protection Account (EPA)



Education Protection Account

Presented to the Board of Education

May 21, 2013