

**TO: MEMBERS, BOARD OF EDUCATION**  
**FROM: DR. ANTHONY W. KNIGHT, SUPERINTENDENT**  
**DATE: AUGUST 16, 2016**  
**SUBJECT: B.2.b. APPROVE SPENDING PLAN FOR 2016-17 EDUCATION PROTECTION ACCOUNT FUNDS**

ACTION

**ISSUE:** Shall the Board review and discuss the proposed spending plan for the 2016-17 Education Protection Account funds as required by Proposition 30?

**BACKGROUND:** In November 2012, California voters approved Proposition 30, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 over the next 7 years for income tax and 4 years for sales tax, are collected into the Education Protection Account and distributed to K-12 and Higher Education. There are several requirements for local spending determination, disclosure, and reporting on the use of the EPA funds. The governing board must determine the use of the EPA funds in an open session of a public meeting. The EPA funds must be accounted for separately and not used for administrative costs. Additionally, Districts are required to annually report on their website an accounting of the EPA funds received and how those funds were spent.

The proposed OPUSD spending plan for the 2016-17 Education Protection Account is attached for the Board’s information and review.

- ALTERNATIVES:**
1. Approve the proposed 2016-17 EPA Spending Plan as presented.
  2. After discussion, direct the Administration to make specified revisions to the proposed 2016-17 EPA Spending Plan.

**RECOMMENDATION:** Alternative No. 1

Prepared by: Barbara Dickerson, Director, Fiscal Services  
 Martin Klauss, Assistant Superintendent, Business and Administrative Services

Respectfully submitted,

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 Anthony W. Knight, Ed.D.  
 Superintendent

Board Action: On motion of D. Ross, seconded by D. Helfstein, the Board of Education:

VOTE:	AYES	NOES	ABSTAIN	ABSENT
Hazelton	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>
Helfstein	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>
Laifman	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>
Rosen	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>
Ross	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>
Student Rep	<u>  X  </u>	<u>          </u>	<u>          </u>	<u>          </u>

Fund 010 General Fund - Resource 1400, Education Protection Act

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	5,912,772	100.00%
<b>Total Revenue</b>		<b>5,912,772</b>	<b>100.00%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	Teachers' Salaries	4,418,550	74.73%
<b>Total 1000</b>		<b>4,418,550</b>	<b>74.73%</b>

<b>3000 Employee Benefits</b>			
3100	STRS	555,854	9.40%
3300	OASDI/Medicare/Alternative	64,069	1.08%
3400	Health & Welfare Benefits	784,514	13.27%
3500	State Unemployment Insurance	2,209	.04%
3600	Workers' Compensation Insuranc	87,576	1.48%
<b>Total 3000</b>		<b>1,494,222</b>	<b>25.27%</b>
<b>Total Expenditure</b>		<b>5,912,772</b>	<b>100.00%</b>

Starting Balance	0
+ Revenues	5,912,772
- Expenditures	5,912,772
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	5,912,772
<b>= Total Sources</b>	<b>5,912,772</b>

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries (56.3 FTE)	4,418,550	74.73%
2000			%
3000	Employee Benefits (56.3 FTE)	1,494,222	25.27%
4000			%
5000			%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>5,912,772</b>	<b>100.00%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>0</b>	<b>.00%</b>