

**ROSEMEAD SCHOOL DISTRICT**  
Rosemead, California

**APPROVED**

SEP - 3 2020

ROSEMEAD SCHOOL DISTRICT  
BOARD OF TRUSTEES

**ACTION**

**DATE:** September 3, 2020

**TO:** Members, Board of Trustees

**FROM:** Harold Sullins, Assistant Superintendent of Administrative Services  
Suwen Su, Director of Fiscal Services

**SUBJECT:** **Use of Education Protection Account (EPA) for 2019-2020**

**BACKGROUND:** Proposition 30, which the voters approved on November 6, 2012, is intended to minimize deeper cuts to school agencies and other state-supported programs in California, and allow for restoration over time of previous cuts imposed during the recession. The school governing board shall have sole authority to use the revenues of Proposition 30 for any purpose except administration.

**ANALYSIS:** All revenues raised by Proposition 30 are distributed to school districts. Similar to local property taxes, districts' State Aid is reduced by one dollar for each dollar received from the EPA funding. The District received \$1,944,394.00 in 2019-2020 for 7.5% percent of the District's Local Control Funding Formula (LCFF), a significant share which has the net effect of simply reducing the amount of other state funding that schools receive, and does not represent additional funding. Therefore, the Board of Trustees of the Rosemead School District has determined to spend the monies received from the EPA funding on Instruction in the form of teachers' salaries and benefits.

**BUDGET IMPACT:** There is none.

**SUPERINTENDENT'S RECOMMENDATION:** Approve.

2019-20 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Expenditures through: June 30, 2020

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
LCFF Sources	8010-8099	\$1,944,394
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>\$1,944,394</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	\$1,944,394
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$1,944,394</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>-</b>