



**ROSEMEAD**  
School District  
**BOARD OF TRUSTEES**

SEP 2 2021

Approved  
Denied  
Tabled  
Received

Printed : 9/3/2021 12:15 PM PT

**Regular Meeting**  
**09/02/2021 06:30 PM**  
6:30 P.M. – CALL TO ORDER/OPEN/PUBLIC  
SESSION (ZOOM)  
After the Completion of Public Comments –  
CLOSED SESSION (ZOOM)  
7:30 P.M. – OPEN/PUBLIC SESSION (ZOOM)

**XXIV. 5. ACTION - Use of Education Protection Account (EPA) for 2020-2021**

**Quick Summary / Abstract**

Use of Education Protection Account (EPA) for 2020-2021

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote \_\_\_\_\_

**From**

Maria C. Rios, Ed.D., Assistant Superintendent, Administrative Services  
Suwen Su, Director, Fiscal Services

**Subject**

Use of Education Protection Account (EPA) for 2020-2021

**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 \$6,525,002.00 in 2020-2021 for 26% 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.

**Supporting Documents**

[2020-21 EPA Funds Attach](#)

**Goals**

- ✓ LCAP - Goal 2: Academic Success for All Students
- ✓ LCAP - Goal 3: Empowered Leadership

Created on 8/27/2021 at 12:08 PM PT by Cynthia Bracamonte  
Last Modified on 8/27/2021 at 3:47 PM PT by Cynthia Bracamonte

2020-21 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Expenditures through: June 30, 2021

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    | \$6,525,002        |
| 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>\$6,525,002</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |              |                    |
| <b>(Objects 1000-7999)</b>   |              |                    |
| Instruction  | 1000-1999    | \$6,525,002        |
| 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>\$6,525,002</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |              | <b>-</b>           |