



Fiscal Year 2017-18 EPA (Education Protection Account) Entitlement

“Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state’s sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure’s temporary tax increases are deposited into a newly created state account called the Education Protection Account (EPA). Of the funds in the account, 89 percent is provided to K-12 Education and the remainder to community colleges.¹

The passage of Proposition 30 requires all local educational agencies (LEAs) that are recipients of EPA entitlements to determine the use of funds by their governing boards at an open public meeting prior to the recording of fiscal year expenditures. Revenues and expenditures must be posted on the LEA’s website and recorded using standardized account code structure (SACS) as established by the California Department of Education (CDE). Proposition 30 specifies that EPA funds may not be used for salaries and benefits of administrators or any other administrative costs. In general, EPA funds should be used for the following SACS Functions: instruction, instruction-related services, pupil services, ancillary services, community services, plant services (rent & lease) and other items listed on the CDE website. (For more information on allowable expenditures please visit the CDE website: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>.)

For the 2017-18 fiscal year through 4th quarter, River Montessori Charter School received \$33,515.00 in revenue from the EPA entitlement. The revenue will be recorded per SACS Resource code 1400, Education Protection Account, and revenue Object code 8012, Education Protection Account Entitlement. River Montessori Charter School Board of Directors approved expenditures of the EPA funds on facility rent at the June 26, 2018 Regular Board Meeting. Expense of \$33,515.00 will be recorded per SACS Function code 8700, Facilities Rent & Leases, and Object code 5601, Rent & Leases.

For more information about Proposition 30 and EPA, please visit the CDE’s website: <http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>.

1. Source: CDE (California Department of Education)



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Revenue

2017-18 EPA entitlement through 4th quarter

Debit (Dr)/ Credit (Cr)	Fund	Resource	Project Year	Goal	Function	Object	Amount
Cr	62	1400	0	0000	0000	8012	\$31,186.00

Resource 1400: Education Protection Account, Object 8012: Education Protection Account Entitlement

Expenses

Allowable expenditures per Prop 30

The River Montessori Charter School Board of Directors has approved expenses of EPA funds on facility rent.

Debit (Dr)/ Credit (Cr)	Fund	Resource	Project Year	Goal	Function	Object	Amount
Dr	62	1400	0	0000	8700	5601	\$31,186.00

Function 8700: Facilities Rents & Leases, Object 5601: Rent

3880 Cypress Drive, Suite B • Petaluma, CA 94954 • 707.778.6414 •

www.rivermontessoricharter.org

River Montessori Charter School does not discriminate against any pupil on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).