



Pacifica School District

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Preparing Students for an Evolving World

www.pacificasd.org

MEMORANDUM

Administrative Services

Meeting of

06/17/2015

TO: Wendy S. Tukloff, Ed.D., Superintendent
For Board of Trustees

FROM: Josephine Peterson, Chief Business Official

SUBJECT: Approval of Resolution No. 2015-06-17-B – Education Protection Account

Recommendation

It is recommended that the Board of Trustees approve Resolution No. 2015-06-17-B – Education Protection Account (EPA).

Background

With the passage of Proposition 30, the state created an Education Protection Account (EPA) to receive and disburse the revenues generated from Proposition 30. The Director of Finance shall estimate the total amount of funds by June 30th each year and the State Controller shall transfer the funds before the end of the fiscal year. School Districts are required to estimate the EPA revenue and make a determination of how those funds are spent. The EPA funds do not increase the district's revenues; it is a shift of funds that the district was already receiving as state aid. As a requirement for receiving these funds, the Board must make the spending determination during an open Board meeting. Attached is the Board Resolution along with copies of the CDE Certified EPA funds for 2014-2015 and the estimated EPA funds for 2015-2016.

**Pacifica School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2014-2015**

CDE Estimated Amount March 2015

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Education Protection Account Entitlement	8012	3,528,070.00
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)		
Instruction	1000-1999	3,528,070.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	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
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,528,070.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00

**Pacifica School District
Fund 01, Resource 1400 - Education Protection Account
Fiscal Year 2015-2016**

CDE/LCFF FMCAT CALC Estimated Amount March 2015

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Education Protection Account Entitlement	8012	3,503,005.00
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)		
Instruction	1000-1999	3,503,005.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	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
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,503,005.00
BALANCE (Total Available minus Total Expenditures and Other Financing Use		0.00