



Board Agenda Item #	IV F: Action Item
Date:	June 24, 2021
To:	MPS Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Serdar Orazov, Chief Financial Officer
RE:	Approval of 2021-22 EPA Spending Plans for all MPS

Proposed Board Recommendation

I move that the MPS Board approve the 2021-22 EPA Spending Plans for MSA 1-8, MSA- Santa Ana and MSA- San Diego.

Background

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 new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA’s revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-2014 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds from the EPA are spent but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.

- EPA funds can not be used for the salaries of benefits of administrators or any other administrative costs. (Refer to the attached list of functions for which EPA funds may be used.)

- - Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Budget Implications

Projected EPA funding is included in the 2021-22 proposed budget expenditures in accordance with the EPA guidelines provided by the state.

How Does This Action Relate/Affect/Benefit All MSAs?

All MPS sites budgets are in compliance with EPA guidelines.

Name of Staff Originator:

Serdar Orazov, Chief Financial Officer

Attachments

EPA Board Resolution FY 2021-22 (Pg. 3)

EPA Summary of Spending Plans – All MPS School Sites (Pg. 6)

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT
Magnolia Public Schools

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies

received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of **Magnolia Public Schools**;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the **Magnolia Public Schools** has determined to spend the monies received from the Education Protection Act as attached.

DATED:

Board Secretary

Magnolia Public Schools

2018-2019 Education Protection Account (EPA) Spending Plan

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 new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-2014 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. (Refer to the attached list of functions for which EPA funds may be used.)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

State law requires that our charter school make a specific determination of how Education Protection Account monies are received and spent. These funds may not be expended on administrative costs. Our practice is to expend 100% of all Education Protection Account monies on teacher salaries, to ensure that 100% of spending is instructionally-related and is not spent for administrative uses.

The table on the following page shows the historical and projected revenues and expenditures of Education Protection Account dollars, from the most recent audited fiscal year through the upcoming budget year.

This document shall be approved by the School's Governing Board as part of the approval of the annual budget in June, and a copy of the approved document shall be posted on the School's website.

Below is the actual law relating to this requirement:

Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution:

(6) A community college district, county office of education, school district, or charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 1

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	582,055	1,421,208	1,517,194.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900- 8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	582,055	1,421,208	1,517,194.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	582,055	1,421,208	1,517,194.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100- 5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	582,055	1,421,208	1,517,194.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 2

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	383,010.00	855,943.00	990,136.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	383,010.00	855,943.00	990,136.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	383,010.00	855,943.00	990,136.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	383,010.00	855,943.00	990,136.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 3

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	426,288.00	948,956.00	836,550.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	426,288.00	948,956.00	836,550.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	426,288.00	948,956.00	836,550.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	426,288.00	948,956.00	836,550.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 4

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	115,516.00	256,902	240,806.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	115,516.00	256,902	240,806.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	115,516.00	256,902	240,806.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	115,516.00	256,902	240,806.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 5

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	241,016	603,585.00	539,740.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	241,016	603,585.00	539,740.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	241,016	603,585.00	539,740.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	241,016	603,585.00	539,740.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

State law requires that our charter school make a specific determination of how Education Protection Account monies are received and spent. These funds may not be expended on administrative costs. Our practice is to expend 100% of all Education Protection Account monies on teacher salaries, to ensure that 100% of spending is instructionally-related and is not spent for administrative uses.

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 6

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	52,474	290,445.00	15,322.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	52,474	290,445.00	15,322.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	52,474	290,445.00	15,322.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	52,474	290,445.00	15,322.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 7

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	231,490.00	517,337.00	537,421.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	231,490.00	517,337.00	537,421.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	231,490.00	517,337.00	537,421.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	231,490.00	517,337.00	537,421.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

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EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - 8

**Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account**

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	399,324	892,599.00	829,403.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	399,324	892,599.00	829,403.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	399,324	892,599.00	829,403.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	399,324	892,599.00	829,403.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

State law requires that our charter school make a specific determination of how Education Protection Account monies are received and spent. These funds may not be expended on administrative costs. Our practice is to expend 100% of all Education Protection Account monies on teacher salaries, to ensure that 100% of spending is instructionally-related and is not spent for administrative uses.

The table on the following page shows the historical and projected revenues and expenditures of Education Protection Account dollars, from the most recent audited fiscal year through the upcoming budget year.

This document shall be approved by the School's Governing Board as part of the approval of the annual budget in June, and a copy of the approved document shall be posted on the School's website.

Below is the actual law relating to this requirement:

Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution:

(6) A community college district, county office of education, school district, or charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - SA

**Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account**

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	105,302.00	111,404.00	105,184.00
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	105,302.00	111,404.00	105,184.00
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	105,302.00	111,404.00	105,184.00
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	105,302.00	111,404.00	105,184.00
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

State law requires that our charter school make a specific determination of how Education Protection Account monies are received and spent. These funds may not be expended on administrative costs. Our practice is to expend 100% of all Education Protection Account monies on teacher salaries, to ensure that 100% of spending is instructionally-related and is not spent for administrative uses.

The table on the following page shows the historical and projected revenues and expenditures of Education Protection Account dollars, from the most recent audited fiscal year through the upcoming budget year.

This document shall be approved by the School's Governing Board as part of the approval of the annual budget in June, and a copy of the approved document shall be posted on the School's website.

Below is the actual law relating to this requirement:

Article XIII, Section 36, Subdivision (e), Paragraph (6) of the California Constitution:

(6) A community college district, county office of education, school district, or charter school shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or any other administrative costs. Each community college district, county office of education, school district, and charter school shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

EDUCATION PROTECTION ACCOUNT - EXPENDITURE SUMMARY

MAGNOLIA SCIENCE ACADEMY - SD

Expenditures for Years Ending June 30, 2020, 2021 & 2022
For Fund 62, Resource 1400 Education Protection Account

Description Object Codes	2019-20 (Audited)	2020-21 (Actuals)	2021-22 (Projected)
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance 9791-9795	0	0	0
Education Protection Account Revenue 8010-8099	120,148	88,602.00	81,024
Federal Revenue 8100-8299	0	0	0
Other State Revenue 8300-8599	0	0	0
Other Local Revenue 8600-8799	0	0	0
All Other Financing Sources 8900-8999	0	0	0
Deferred Revenue 9650	0	0	0
TOTAL AVAILABLE	120,148	88,602.00	81,024
EXPENDITURES AND OTHER FINANCING USES			
Certificated Salaries 1000-1999	120,148	88,602.00	81,024
Classified Salaries 2000-2999	0	0	0
Employee Benefits 3000-3999	0	0	0
Books and Supplies 4000-4999	0	0	0
Subagreements for Services 5100-5199	0	0	0
Other Services & Operating Expenditures 5200-5999	0	0	0
Capital Outlay 6000-6999	0	0	0
Other Outgo 7000-7999	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	120,148	88,602.00	81,024
BALANCE (Total Available minus Total Expenditures)	0	0	0
PORTION OF EPA DOLLARS EXPENDED ON INSTRUCTION (NON-ADMINISTRATIVE)	100.00%	100.00%	100.00%