

Fall River Joint Unified School District
2025-2026 Education Protection Account (EPA)

Actual Expenses

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increased the states 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 state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) 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 receive EPA payments quarterly.

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.
- 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.

Fall River Joint Unified School District's actual 2025-2026 EPA Entitlement was \$3,636,182.00. It was proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff. Fall River Joint Unified School District funded 25.0-certificated FTE and had \$17,652.60 to carry over to the 2026-2027 school year.

Expenditures through: June 30, 2026
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	433.04
Revenue Limit Sources--LCFF	8010-8099	3,636,182.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		3,636,615.04
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	3,618,962.44
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		3,618,962.44
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		17,652.60

Note to user:

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

FRJUSD 2025/2026 SECOND INTERIM BUDGET	
General	
Beginning Balance	\$ 9,429,294
Revenues	\$ 23,248,109
Expenditures	\$ 24,086,799
Total Ending Balance	\$ 8,590,604
Café	
Beginning Balance	\$ 234,505
Revenues	\$ 995,744
Encroachment	\$ -
Expenditures	\$ 1,103,682
Total Ending Balance	\$ 126,567
Capital Facilities--Developer Fees	
Beginning Balance	\$ 31,030
Revenues	\$ 20,086
Expenditures	\$ 34,948
Total Ending Balance	\$ 16,168
Special Reserve Capital Projects	
Beginning Balance	\$ 36,143
Revenues	\$ 583
Expenditures	\$ 36,537
Encroachment	\$ -
Total Ending Balance	\$ 189,00
Bond Interest and Redemption	
Beginning Balance	\$ 387,685
Revenues	\$ 294,448
Expenditures	\$ 284,081
Total Ending Balance	\$ 398,052
Student Body	
Beginning Balance	\$ 213,723
Revenues	\$ 243,100
Expenditures	\$ 243,100
Total Ending Balance	\$ 213,723
Adult Education	
Beginning Balance	\$ -
Revenues	\$ -
Expenditures	\$ -
Total Ending Balance	\$ -

FRJUSD 2025/2026 CLOSING	
General	
Beginning Balance	\$ 9,429,295
Revenues	\$ 22,488,398
Expenditures	\$ 21,930,332
Total Ending Balance	\$ 9,987,361
Café	
Beginning Balance	\$ 234,505
Revenues	\$ 1,086,173
Encroachment	\$ -
Expenditures	\$ 1,044,933
Total Ending Balance	\$ 275,745
Capital Facilities Fund (Developer Fees)	
Beginning Balance	\$ 31,030
Revenues	\$ 38,465
Expenditures	\$ 36,903
Total Ending Balance	\$ 32,593
Special Reserve Capital Projects	
Beginning Balance	\$ 36,143
Revenues	\$ 269
Expenditures	\$ 36,536
Encroachment	\$ 124
Total Ending Balance	\$ (0.00)
Bond Interest and Redemption	
Beginning Balance	\$ 387,685
Revenues	\$ 290,001
Expenditures	\$ 285,181
Total Ending Balance	\$ 392,505
Student Body	
Beginning Balance	\$ 213,723
Revenues	\$ 323,656
Expenditures	\$ 292,670
Total Ending Balance	\$ 244,709
Adult Education	
Beginning Balance	\$ -
Revenues	\$ 24,775
Expenditures	\$ 24,225
Total Ending Balance	\$ 550

General	23.24 ADA revision adjusted payment from the State \$533,899 plus other minor budget to actual adjustments. \$667,275 in unspent salaries and benefits, \$939,685 unspent supplies, \$401,189 unspent services and \$148,441 unspent capital assets.
Café	Small difference in the Café \$149,178 which appears to be a combination of a bit more revenue and few expenditures.
Capital Facilities Fund (Developer Fees)	Small difference in Developer Fees \$16,425 which appears to a few more fees collected than originally projected.
Special Reserve Capital Projects	No significant difference.
Bond Interest and Redemption	Shasta County Office of Education manages this account This is the management of the bonds for Measure J. They receive the tax collections and they make the payments on the bonds as well. District adjusts for actuals.
Student Body	Student Body accounts are ever changing according to students fundraising ambitions and sales of spirit wear and other student body sales items.
Adult Education	Adult Education has a neutral operational footprint without draining district resources.