

Fall River Joint Unified School District
2026-2027 Education Protection Account (EPA)

Projected Expenses

Proposition 30, The School and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, and 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 newly created 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 projected 2025-2026 EPA entitlement is \$3,431,013. Fall River Joint Unified School District is projecting to fund 31.50 certificated FTE and have \$517,508 to carry over although as the district adjusts its budget and closes at year end this projection will be fine-tuned. This is a preliminary projection.

Expenditures through: June 30, 2027
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	441,539.00
Revenue Limit Sources--LCFF	8010-8099	3,431,013.00
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		3,872,552.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	3,355,044.00
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		3,355,044.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		517,508.00

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.