

River Oaks Academy
Proposition 30 Spending Plan for Fiscal Year 2021-22



Background

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into a state fund 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 Local Control Funding Formula (LCFF) amount. **A corresponding reduction is made to an LEA or charter school's LCFF state aid equal to the amount of their EPA entitlement. LEAs will receive EPA payments quarterly.**

Proposition 30 specifies that LEAs may not use EPA funds for salaries or benefits of administrators or any other administrative costs. The CDE has interpreted that administrative costs, as used in Proposition 30, means anything defined as administration in the California School Accounting Manual. Administrative costs include general administration, school administration, and instructional administration:

** General administration refers to agency-wide administrative activities including governing board, superintendent, district-level fiscal, personnel, and central support services.*

** School administration refers to activities concerned with directing and managing the operation of a particular school.*

** Instructional administration refers to activities for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.*

The language of Proposition 30 requires that each LEA " . . . 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."

Proposition 30 requires all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent.

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Object	Object Description	CSAM Function	Use of Funds (Resource 1400)	2021-22 Budget	2021-22 Actuals	Balance
Beginning Balance				-	159,213	(159,213)
8012	Prop 30 Revenues	0000	Revenues will be received quarterly	637,597	1,873,903	(1,236,306)
Total Revenues				637,597	1,873,903	(1,236,306)
1100	Teacher Salaries	1000	Teacher salaries are an appropriate use of funds	457,600	1,082,426	(624,826)
2XXX	Classified Salaries	1000/2700	Teacher salaries are an appropriate use of funds	-	83,122	(83,122)
Total Salaries				457,600	1,165,548	(707,948)
3101	STRS	1000	Instructional benefits and labor related costs are an appropriate use of funds	77,426	153,545	(76,119)
3202	PERS	1000	Instructional benefits and labor related costs are an appropriate use of funds	-	4,122	(4,122)
3301	Medicare	1000	Instructional benefits and labor related costs are an appropriate use of funds	6,635	20,915	(14,280)
3401	Health Benefits	1000	Instructional benefits and labor related costs are an appropriate use of funds	84,460	92,707	(8,247)
3501	SUI	1000	Instructional benefits and labor related costs are an appropriate use of funds	5,628	5,431	197
3601	Workers' Compensation	1000	Instructional benefits and labor related costs are an appropriate use of funds	5,848	13,838	(7,990)
Employee Benefits				179,997	290,558	(110,561)
4300	Instructional Supplies	1000		-	98,815	(98,815)
5XXX	Instructional Services	1000		-	443,449	(443,449)
Non Salary Expenses				-	542,264	(542,264)
Total Expenses				637,597	1,998,370	(1,277,651)
Remaining Balance				-	34,746	(117,868)