

Pathways Academy Adult Education

Education Protection Account (EPA)

Background

- EPA funding is a component of total LCFF entitlement. Established by Proposition 30 composing of a portion of State Sales Taxes as well as additional taxes paid by high income earners in California.
- There are statutory requirements on how EPA funds should be spent, and each LEA decides locally how to best allocate funds.
- California Constitution requires all districts, counties and charter schools to report on their websites how much money was received from the EPA and how that money was spent.
- A board approved expenditure plan is required so the expenditures can be appropriately applied.

2024-25 EPA Budget

Pathways Academy Adult Education

Budgeted expenditures through: June 30, 2025

Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Local Control Funding Formula Sources	8010-8099	114,120
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
TOTAL AVAILABLE		114,120
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	101,436
Classified Salaries	2000-2999	-
Employee Benefits	3000-3999	12,684
Books and Supplies	4000-4999	-
Services, Other Operating Expenses	5000-5999	-
Capital Outlay	6000-6599	-
Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	-
Direct Support/Indirect Costs	7300-7399	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		114,120
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-