

# **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 as well as a report on how funds were spent after the year ends.

# 2024-25 EPA Actual

Pathways Academy Charter School Adult Education  
Actual expenditures through: June 30, 2025  
Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Local Control Funding Formula Sources	8010-8099	118,120
Federal Revenue	8100-8299	-
Other State Revenue	8300-8599	-
Other Local Revenue	8600-8799	-
TOTAL AVAILABLE		118,120
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	104,633
Classified Salaries	2000-2999	-
Employee Benefits	3000-3999	13,487
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		118,120
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		-