Sacramento Valley Charter School
Education Protection Account
2025-26 Results
Board Approved: September 9, 2026

BACKGROUND

The creation of the Education Protection Account (EPA) by Proposition 30, *The Schools 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. In 2016, with the passage of Prop. 55, the "temporary" term was extended from 2018 to 2031.

Revenues generated from Proposition 30 have been deposited into the state account called the EPA and local agencies have the sole authority to determine how the funds received from the EPA are spent, with these provisos:

- 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

EPA funds are not additional revenue, it is an offset to the funds due under the LCFF. Approximately 20% of the school's total LCFF funding must be accounted for under the SACS resource code 1400.
In addition to the above requirements, the school's annual financial audit must include verification that the EPA funds were used as specified by Proposition 30.

RECOMMENDATION AND DESCRIPTION OF RESULTS
Approve the 2025-26 EPA Results. The Board approved the 2025-26 EPA Plan at an estimated amount of $687,929 per SVCS' adopted 2025-26 Budget. The actual EPA for 2025-26 was $1,643,245 plus a $22,977 prior year adjustment for a total of $1,666,222. The funds were used for teachers' salaries and substitute teachers' wages. The use of QuickBooks and ADP make it impractical to code specific staff to the EPA resource code so the accounting will continue to be by journal entry following the quarterly wire transfer of funds from Yolo County Office of Education/Yolo County Treasury to SVCS.

EPA Results
2025-26

	SACS Resource	SACS Object	
REVENUE			
LCFF Redirected to EPA	1400	8012	$1,666,222
EXPENDITURES			
Teacher & Subs Salaries (non-administrative)	1400	1100	$1,666,222

All EPA funds are expended on non-administrative costs.