

**2022-2023 Education Protection Account
Program by Resource Report
Expenditures by Function -Detail
Kings River Union Elementary School**

Final Expenditures through: June 30, 2023

For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|--|---------------------|-------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 334,037.00 |
| Revenue Limit Sources-EPA | 8010-8099 | 363,953.00 |
| 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 | | 697,990.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 690,362.00 |
| Instruction-Related Services | | |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 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 | | 690,362.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 7,628.00 |

Proposition 30, the Governor's Tax Measure, impacted Revenue Limit funding for the current year and subsequent years. The primary focus of Prop 30 was whether or not revenue limits would be cut \$441 owe ADA. Had the measure failed, the revenue limit deficit factor would have been increased from 22.272% to 28.814% to implement the reduction. With the passage of Prop 30, there is no increase to the deficit factor, thus flat funding was maintained in 2012-2013. The Prop 30 funding will flow through a newly established Education Protection Account(EPA). This funding must be maintained in the SACS Resource 14000 to accomodate the additional accountability requirements which include:

| | |
|---|-----------------------------------|
| The annual expenditure plan must be approved by the governing board in a public meeting | EPA funds can't be used |
| for salaries or benefits of administrators or any other administrative costs | LEA's must publish annually on |
| the internet website an accounting of the money | The independent audit of each LEA |
| shall verify the funds have been properly disbursed and expended | |