

**Indian Diggings Elementary
2012-2013 Education Protection Account (EPA) Expenditures Summary**

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

The new revenues generated from Proposition 30 are deposited into a newly created state account 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 statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- 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.**

In June 2013, Indian Diggings Elementary's estimated 2012-2013 EPA Entitlement per CDE's EPA Entitlement and Second Principle Apportionment Payment Calculator was **\$26,225**. Due to state budget changes, the school district actually received **\$28,033** in EPA funds. For 2012-13, these EPA funds were used to cover salary and benefit costs of non-administrative certificated staff.

Education Protection Account (Object Code 8012, Resource Code 1400)

2012-13 EPA Expenditures		
	Object Codes	Amount
Amount Available for this Fiscal Year		
Education Protection Account	8012	\$ 28,033.00
Expenditures		
Certificated Salaries	1000s	
Teacher Salaries	1100	\$ 24,947.05
Administrative Salaries	1300	
Classified Salaries	2000s	
Employee Benefits	3000s	\$ 3,085.95
Books and Supplies	4000s	
Services and Other Operating Expenses	5000s	
Capital Outlay	6000s	
Total Expenditures		\$ 28,033.00