

**Indian Diggings School District  
2013-14 Education Protection Account (EPA) Spending Determination**

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 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.

Indian Diggings School District estimated 2013-14 EPA Entitlement per CDE's Schedule of Estimated Entitlements (March 2014):

**\$20,962**

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff.

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

2013-14 Estimated EPA Expenditures

	<b>Object Codes</b>	<b>Amount</b>
<b>Amount Available for this Fiscal Year</b>		
Education Protection Account	8012	\$ 20,962
<b>Expenditures</b>		
Certificated Salaries	1000s	
Teacher Salaries	1100	\$ 20,962
Administrative Salaries	1300	\$ -
Classified Salaries	2000s	\$ -
Employee Benefits	3000s	\$ -
Books and Supplies	4000s	\$ -
Services and Other Operating Expenses	5000s	\$ -
Capital Outlay	6000s	\$ -
<b>Total Expenditures</b>		<b>\$ 20,962</b>