

**WAUKENA JOINT UNION ELEMENTARY SCHOOL DISTRICT  
2012-2013 EDUCATION PROTECTION ACCOUNT (EPA) PLAN  
ACTUAL EXPENSES**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the State's sales tax rate 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, as Local Education Agencies (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 for the amount of EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 fiscal year.

Proposition 30 provides that all K-14 local education agencies have the sole authority to determine how the funds received from the EPA are spent, with the following 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.
- Allowable functions, as listed on the attachment, are from the EPA Frequently Asked Questions on the California Department of Education website.
- Each year the local agency must publish on its website an accounting of how much money was received from EPA and how the funds were spent.

Waukena JUE School District actual 2012-2013 EPA Entitlement                      \$286,009

The District governing board adopted Resolution No. 2012-10, which determined that the EPA funds were used to pay for classroom teachers. The actual expenses of \$285,925.06 were used to pay salaries and benefits for 4 classroom teachers charged to the instruction function. The 2012-13 Unaudited Actuals, Report PGM: Program by Resource Report, Expenditures by Function-Detail for resource 1400 Education Protection Account is attached.