



The voters' approval of Proposition 30 in November 2012 added language to the California Constitution (specifically Article XIII, Section 36) creating in the state General Fund an Education Protection Account (EPA) to receive and disburse revenues generated by Proposition 30 tax increases through the end of 2018. The added language requires all school district, county office, and charter school governing boards to determine and approve how EPA revenues are expended. This determination is to be made in open session of a public board meeting, and the funds cannot be used for administrative salaries and benefits or any other administrative costs. In addition, each local education agency is required to annually publish on its website an annual accounting of how much money was received from the EPA and how that money was spent.

EPA funds offset the state's General Fund contribution to K-12 education funding calculated pursuant to the Local Control Funding Formula (LCFF). Local property taxes (for school districts and county offices) or in-lieu property tax payments (for charter schools) make up the balance of LCFF dollars.

On September 13, 2016, the Governing Board approved the use of EPA funds for classroom teacher salaries and benefits for the 2016-17 fiscal year.

The following chart details the final accounting of EPA expenditures for 2016-17:

Expenditure Object Code	Total
1000 - Teachers' Salaries	\$1,424,478.45
3100 - STRS	\$174,139.31
3300 - Medicare	\$20,654.94
3400 - Health and Welfare	\$152,367.94
3500 - Unemployment Insurance	\$1,201.28
3600- Workers' Compensation	\$16,521.91
3901 - Other Employee Benefits	\$613.17
Total EPA Expenditures	\$1,789,977.00