



2016/2017 Education Protection Account (EPA) Spending Plan

Proposition 30, *The Schools and Local Public Safety Protection Action of 2012*, approved by 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. New revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). Local Education Agencies (LEAs) will receive funds from the EPA based upon their proportionate share of the statewide revenue limit amount, with a corresponding to their revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013/14 Fiscal Year. Proposition 30 provides that all K-14 LEAs have the sole authority to determine how the funds received from the EPA are spend, with the following provisions:

- Spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries/benefits of administrators or administrative costs.
- Each year, the LEA must publish on its website an accounting of EPA funds received and how the funds were expended.

Squaw Valley Preparatory's estimated 206/2017 EPA entitlement per CDE P-1 data is **\$38,161**

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

Group/ object code	EPA Funds Allocated	Percentage of EPA funds used towards object code	Total EPA Allocation for Fiscal 16/17
Object Code 1101 (Teacher Salary-Certificated)	\$38,161	100%	\$38,161