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## 2012-2013 Education Protection Account (EPA) Spending Plan Ratification

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, was approved by California voters on November 6, 2012. It increased state tax revenues through FY2018-19, which serves the purpose of this proposition to stop further budget cuts to education. The main components of Proposition 30 are the following;

- (1) Increases the states sales tax for all taxpayers by ¼ cent for four years.
- (2) Increases the personal income tax rates for upper-income taxpayers with earnings over \$250,000.
- (3) Established a newly created state account called Education protection Account (EPA), where the new revenues generated from Proposition 30 are deposited into.

Starting in FY2012-13, LEAs (schools and community campuses across California) had received funds from EPA based on their proportionate share of statewide revenue limit amount for FY 2012-13 and LCFF amount for FY2013-14. A corresponding reduction is made to a LEAs revenue limit EPA entitlement.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how EPA funds are spent.

The Guidance Charter School District 2012-2013 EPA Entitlement **\$338,491.00**

It is proposed that EPA funds are used to cover salary costs of non-administrative certificated staff. The funding percentage is as follows:

Salary Category	Gross Salary per Category	Percentage funded by EPA funds	Amount
Certificated Instruction	\$546,648.57	61.921135182%	\$338,491.00
Classified Instruction	\$128,901.00	Not funding	Not funding
Administration	Not eligible	Not eligible	Not eligible
<b>Total</b>	<b>\$675,549.57</b>		<b>\$338,491.00</b>

Certificated Positions			
Position	Number of Employees	SACS Function	Cost funded by EPA
Teachers	Up to 15	1000	\$338,491.00
<b>Total</b>			<b>\$338,491.00</b>

<b>2012-2013 Education Protection Account – SACS Fund 09.0, Resr. 1400</b>			
<b>Expenditure by Function and Object Code</b>			
<b>Description</b>	<b>SACS Function</b>	<b>Object Code</b>	<b>Amount</b>
<b><i>Amount Available for FY2012-13</i></b>			
Adjusted Beginning Fund Balance		9791-9795	0.00
Revenue Limit Sources		8010-8099	338,491.00
Federal Revenue		8100-8299	0.00
Other State Revenue		8300-8599	0.00
Other Local Revenue		8600-8799	0.00
Other Financing Sources and Contributions		8900-8999	0.00
Deferred Revenue		9650	0.00
<b>Total Available for FY2012-13</b>			<b>\$338,491.00</b>
<b><i>Expenditures (APPLICABLE ACCOUNTS ONLY)</i></b>			
Instructional-Certificated Salaries	1000	1110-1999	338,491.00
<b>Total EPA Expenditures for FY2012-13</b>			<b>\$338,491.00</b>
<b><i>Balance Available at the end of FY2013-14</i></b>			<b><i>\$0.00</i></b>

**NOTE:** The EPA amount listed above for FY2012-13 matches the most current data reported by California Department of Education on July 2013. Re: *Charter School Block Grant Funding EHS for period 2012-13 P-2.*