

**Western Placer Unified School District
2012-2013 Education Protection Account (EPA) Spending Plan
Actual Expenses**

Proposition 30, *The School and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012 temporary increases that states 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 newly created state account called the Education Protection Account (EPA). School district, county office 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 a 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 salaries or benefits of administrators or any other administrative costs.
Refer to the attached Program Resource Reports by object and function for which EPA funds were used.
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.

Western Placer Unified School District actual 2012-13 EPA Entitlement **\$7,137,392**

It is proposed that EPA funds be used to cover salary and benefits costs of non-administrative certificated staff. The percentage of funds used per group is determined by their share of costs to the general fund.

Group	Percentage of GF Costs per Group	Percentage Applied to EPA Funds	Amount
Certificated	68%	100%	\$ 7,130,242
Classified	21%	0%	\$ -
Management	11%	Not eligible	Not eligible
	100%	100%	\$ 7,130,242

Certificated Positions			
Position	Approx. Number of Employees	SACS Function	Cost
Classroom Teachers	110	1000	\$ 7,130,242

Expenditures through:
For Fund(s), Resource(s), and Project Year(s):

Jun 30, 2013

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	7,137,392.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		7,137,392.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	5,549,835.75
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,580,405.87
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		7,130,241.62
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		7,150.38
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		7,130,241.62
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

Jun 30, 2013

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

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TOTAL AVAILABLE		7,137,392.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	Function Codes 1000-1999	7,130,241.62
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		7,130,241.62
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INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		7,130,241.62
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%