Lucerne Elementary School District

Proposition 30
2012-2013 EPA (Education Protection Account) Expenditure Plan

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper income taxpayers.

The new revenues generated from Prop 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEA's) 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. LEA's will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Prop 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

1) The spending plan must be approved by the governing board during a public meeting.
2) EPA funds cannot be used for the salaries or benefits of administrators or any other admin costs.
3) Each year, the LEA must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Resource 1400

	EPA Entitlement	$	263,276
	EPA Expenditures	$	263,276
Expenditure Detail	Certificated Teachers		
Salary	01-0000-1100-0-1110-1000-510-00000	$	183,604
STRS	01-0000-3101-0-1110-1000-510-00000	$	15,147
Medicare	01-0000-3301-0-1110-1000-510-00000	$	2,502
Health & Welfare	01-0000-3401-0-1110-1000-510-00000	$	43,837
Unemployment	01-0000-3501-0-1110-1000-510-00000	$	2,020
Work Comp.	01-0000-3601-0-1110-1000-510-00000	$	8,135
	Classroom Supplies		
	01-0000-4300-0-1110-1000-510-00000	$	6,643
	Supplemental Instructional Materials		
	01-0000-4400-0-1110-1000-510-00000	$	1,388
		$	263,276