

<p>LAKEPORT UNIFIED SCHOOL DISTRICT Proposition 30 Education Protection Account (EPA)</p>
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Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rate for upper income taxpayers.

The revenue generated from Proposition 30 is deposited into a special state account called the Education Protection Account (EPA).

School districts, charter schools, and county offices of education will receive funds from the EPA based on their proportionate share of the Local Control Funding Formula (LCFF). A corresponding reduction will be made to the district's LCFF entitlement. Payments will be disbursed to the school district quarterly.

EPA funds can be spent on any educational purpose, except for the salaries and benefits of administrators or any other administrative costs.

Expenditure Plan for Lakeport Unified School District

Estimated EPA entitlement for 2016-17: \$ 1,962,074

Estimated EPA expenditures for 2016-17:

Certificated teachers' salaries and
benefits for grades K-8

Lakeport Elementary School	\$ 920,780
Terrace Middle School	\$ 1,041,294
Total Expenditures	\$ 1,962,074

Unexpended balance of EPA funds: \$ 0