

Oak Park Unified School District  
Fiscal Services Department

**2012-13 SPENDING PLAN - EDUCATION PROTECTION ACCOUNT**  
**Board Meeting, May 21, 2013**

In November 2012, California voters approved Proposition 30, which established the Education Protection Account (EPA). All temporary tax revenues collected from Proposition 30 for income tax (7 years) and for sales tax (4 years), will be collected into the Education Protection Account and distributed to K-12 and Higher Education. There are several requirements for spending determination, disclosing, and reporting on the use of the EPA funds. The Governing Board must determine the use of the EPA funds in an open session of a public meeting. The EPA funds must be accounted for separately and not used for administrative costs. Additionally, districts are required to annually report on their website an accounting of the EPA funds received and how those funds were spent.

The 2012-13 EPA spending plan for the Oak Park Unified School District appears below:

**Proposed Expenditures through 6/30/13**  
**For Fund 010, Resource 1400 Education Protection Account**

<b>Amount Available for this Fiscal Year</b>		
<b>ESTIMATED EPA REVENUE</b>	<b>\$</b>	<b>4,541,358</b>
<b>Expenditures</b>		
<b>SALARIES:</b>		
1110 CLASSROOM TEACHER SALARIES	\$	3,466,450
<b>STATUTORY COSTS ASSOCIATED WITH SALARIES:</b>		
3101 STRS	\$	285,960
3301 MEDICARE	\$	50,265
3401 HEALTH BENEFITS	\$	613,792
3501 STATE UNEMPLOYMENT	\$	38,109
3601 WORKERS COMP	\$	86,782
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$</b>	<b>4,541,358</b>
<b>BALANCE (Total Available minus Total Expenditures)</b>		<b>0</b>