

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

Fiscal Services

September 26, 2016

**Web Posting Required for 2015-16 Education Protection Act (EPA) Expenditures**

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by voters on November 6, 2012, temporarily increases the State's sales tax for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). The EPA funding was reduced from the District's Local Control Funding Formula (LCFF) State Aid funding.

In accordance with Article XIII, Section 36, of the California Constitution, each school district, charter school, community college district, and county office of education must determine how funds received from the EPA will be spent in its schools. Each governing board must make the spending determinations in an open session of a public meeting. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. Additionally, the District must post on its website the final accounting of funds received from the EPA and how the money was spent.

Twin Rivers USD and three dependent charters received the following 2015-16 EPA funds:

Twin Rivers USD	\$35,125,850
Creative Connections Arts Academy	\$875,137
Smythe Academy of Arts and Sciences	\$1,410,647
Westside Preparatory Charter	\$464,129

Per Twin Rivers USD 2015-16 Adopted Budget Executive Summary and in compliance with Proposition 30 requirements, the 2015-16 EPA funding was spent on salaries and benefits of instructional teachers.