

**COMMUNITY PREPARATORY ACADEMY – EPA ACCOUNT**

**FY 2017-18 Education Protection Account Spending Plan**

With the passage of Proposition 30, which temporarily increases the personal income tax rates for upper-income taxpayers and the sales tax rate for all taxpayers, the state officially established the Education Protection Account (EPA). Revenue generated from the increased taxes are deposited into the EPA and later distributed to districts and charter schools. While funds from the EPA are part of a district's or charter school's general purpose funding, Proposition 30 specifies that EPA funds may not be used for salaries or benefits of administrators or any other administrative costs.

In FY 2017-18, The spending plan for Community Preparatory to is to allocate EPA funds to support teacher salaries.