

2015-2016 PROPOSITION 30 DISCLOSURE

The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 percent for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) I created in the General Fund to receive and disburse these temporary tax revenues.

Each entity receiving funds must annually publish on its internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance audit required of community colleges shall ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional audit requirements may be paid from the EPA.

CALIFORNIA COMMUNITY COLLEGES

Schools and Local Public Safety Protection Act

Annual Financial and Budget Report

Prop 30 EPA Expenditure Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 690

Name: West Kern CCD

Activity Classification	Activity Code	Salaries & Benefits (1000-3000)	Operating Expenses (4000-5000)	Capital Outlay (6000)	Total
EPA Proceeds:	8630				3,453,157
Instructional Activities	0100-5900	3,453,157			
Other Support Activities (list below)	6XXX				
Total Expenditures for EPA*		3,453,157	-0-	-0-	3,453,157
Revenues less Expenditures					-0-

*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.