Proposition 30 established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates. These funds will be apportioned from the EPA to school districts as part of their revenue limit in June 2013. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district’s auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30, Pollock Pines Elementary School District is providing their expenditure plan under the Education Protection Act for 2021-22.

The 2021-22 EPA funds for the district is estimated to be $748,488 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.