

MOORPARK UNIFIED SCHOOL DISTRICT
Moorpark, California
Business Services
September 12, 2023

Web Posting Required for 2022-23 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.

Moorpark USD received the following EPA funds in 2022-23: **\$4,781,460**

In a public board meeting on June 30, 2022 the Board of Trustees on the Moorpark Unified School District approved the EPA spending plan which allocated all funds for Instructional Salaries and associated Benefits.

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	\$ 4,781,460
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		\$ 4,781,460
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	FUNCTIONS	
Instruction	1000-1999	\$ 4,781,480
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
Instructional Library, Media, and Technology	2420	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Health Services	3140	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
		\$ 4,781,460
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$ -