

MOORPARK UNIFIED SCHOOL DISTRICT
Moorpark, California
Business Services
September 15, 2021

Web Posting Required for 2020-21 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 2020-21: **\$9,901,928**

In a public board meeting on June 30, 2020 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 | \$ 9,901,928 |
| 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 | | \$ 9,901,928 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | FUNCTIONS | |
| Instruction | 1000-1999 | \$ 9,901,928 |
| 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 | |
| | | \$ 9,901,928 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | \$ - |