

Modoc Joint Unified School District Education Protection Account (EPA) Spending Plan

The passage of Proposition 30 from the November 2012 elections created the Education Protection Account (EPA) to collect the temporary increase in taxes through 2017-18. Proposition 55, approved by voters on November 8, 2016, extended the temporary increase on personal income taxes through 2030. These monies account for a percent of the District's LCFF funding from state revenues.

In accordance with Article XIII, Section 36(e) of the California Constitution, the governing board of MJUSD has determined per Resolution No. FY 12/13-18 to spend the monies received from the EPA to cover unrestricted instructional salaries and benefits.

2021-22 EPA Expenditure by Resource/Function Report

The 2021-22 EPA for the July 1 Budget comes from the Fiscal Crisis Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. This amount will be revised when the District receives actual apportionments from the California Department of Education.

For Fund 01, Resource 1400 Education Protection Account (EPA)

Description	Function Codes	Object Codes	July 1 Budget 2021-22
Revenues			
LCFF Sources ~ EPA		8010-8099	1,942,963
Total Revenues			1,942,963
Expenditures			
Instruction	1000-1999	1000-3999	1,942,963
Instruction-Related Services	2000-2999		
Pupil Services	3000-3999		
Ancillary Services	4000-4999		
Community Services	5000-5999		
Enterprise	6000-6999		
General Administration	7000-7999		
Plant Services	8000-8999		
Other Outgo	9000-9999		
Total Expenditures			1,942,963
Balance (Total revenues less total expenditures)			0