

Barstow Unified School District
2021-2022 Education Protection Account (EPA) Spending Plan

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-14 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Barstow Unified School District 2021-2022 EPA Entitlement \$ 15,826,822

It is proposed that EPA funds be used to cover salary costs of non-administrative certificated staff. For 2021-22, approximately 132 teachers are to be funded through EPA. When the year closes the difference in revenue and/or expenditures will be adjusted in teacher salaries.

Expenditures projected through: June 30, 2022
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	15,826,822.00
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		15,826,822.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	12,028,384.72
Instruction Benefits		
STRS/Instructional	3101	2,690,559.74
Medicare/Instructional	3331	158,268.22
SUI/Instructional	3501	316,536.44
Workers' Comp/Instructional	3601	633,072.88
TOTAL EXPENDITURES		15,826,822.00

Barstow Unified School District
2022-2023 Education Protection Account (EPA) Spending Plan

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Barstow Unified School District 2022-2023 EPA Entitlement \$ 15,087,334.00

It is proposed that EPA funds be used to cover salary costs of non-administrative certificated staff. For 2022-23, approximately 126 teachers are to be funded through EPA. When the year closes the difference in revenue and/or expenditures will be adjusted in teacher salaries.

Expenditures projected through: June 30, 2023
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	15,087,334.00
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		15,087,334.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	11,466,370.84
Instruction Benefits		
STRS/Instructional	3101	2,564,846.78
Medicare/Instructional	3331	150,873.34
SUI/Instructional	3501	301,746.68
Workers' Comp/Instructional	3601	603,496.36
TOTAL EXPENDITURES		15,087,334.00