

**EDUCATION PROTECTION ACCOUNT**  
**RESOURCE 1400**

Based on the Education Protection Account Entitlement for the 2025-2026 fiscal year, the Johnstonville Elementary School District expects to have received/expended the following:

-			<b>Revenue</b>	<b><u>Expenditures</u></b>
	Object	Function		
Revenue (EPA)	8012	0	\$ 524,366.00	
Teacher Instruction (salaries)	1100	1000		\$ 351,942.00
STRS	3101	1000		\$ 65,174.00
Medicare	3301	1000		\$ 4,979.00
Health Benefits	3401	1000		\$ 90,467.00
Unemployment	3501	1000		\$ 176.00
Worker's Compensation	3601	1000		\$ 10,621.00
Instructional Materials	4300	1000		\$ 1,007.00
2025-2026 Estimated End of Year Balances			\$ 524,366.00	\$ 524,366.00

Based on the Education Protection Account Entitlement for the 2026-2027 fiscal year, the Johnstonville Elementary School District is expecting to received/expended the following:

-			<b>Revenue</b>	<b><u>Expenditures</u></b>
	Object	Function		
Revenue (EPA)	8012	0	\$ 530,249.00	
Teacher Instruction (salaries)	1100	1000		\$ 337,997.00
STRS	3101	1000		\$ 64,558.00
Medicare	3301	1000		\$ 4,902.00
Health Benefits	3401	1000		\$ 82,482.00
Unemployment	3501	1000		\$ 170.00
Worker's Compensation	3601	1000		\$ 10,559.00
Instructional Materials	4300	1000		\$ 29,581.00
2026-2027 Budget			\$ 530,249.00	\$ 530,249.00